

Summary

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

Changes between 2006-07 and 2007-08 M tal

Number	Table	Row
1	M1	1.3
2	M1	1.2
3	M1, M2, M4, M5 and M6	Various
4	M1, M2, M4, M5, M6, M11, M17, M25, M27, M28	Various
5	M2	2.9
6	M2	2.10
7	M4	4.3
8	M4	4.2
9	M5	5.10
10	M5	5.11
11	M6	6.2 & 6.3
12	M6	6.18
13	M6	6.26
14	M11	11.8
15	M11	11.11
16	M15	Whole table
17	M17	M17.8
18	M17	M17.9
19	M25	25.2 & 25.6
20	M27	27.3
21	M27	Various
22	M27	Whole table
23	M28	28.10
24	M28	28.11
25	M28	Various
26	M28	Whole table
27	Various	
28	Various	

Changes between 2007-08 v1.0 and 2007-08

Number	Table	Row
1	M5	13

Changes between 2007-08 v1.1 and 2008-09

NONE

ables

Commentary

Added line for PPP costs (this should now be separate from Operating Costs 1.2)
Changed word "costs" to "expenditure"
Changed word from Customer earnings to "Dividends"
Renumbered rows due to additions/deletions
New line. Cash balance of the Gilts reserve/buffer
New line. To include the amount of assets transferred to PPP contractors
New line. Added line for PPP costs (this should now be separate from Operating Costs 4.2)
Changed word "costs" to "expenditure"
New line. Cash balance of the Gilts reserve/buffer
New line. To include the amount of assets transferred to PPP contractors
Added lines to collect cash changes in non operating accounts such as non-trade debtors/creditors (5.10, 5.11 a)
Adjusted formula to incorporate new inputs (6.2 & 6.3)
New line. Captures cash changes in the gilts reserve
New line. Identifies the amount for wholesale charge prepayments.
New line. Credit note provisions
Table deleted
New line. Captures cash changes in the gilts reserve
New line. Cash balance of the Gilts reserve/buffer
Removed Credit note provisions from Trade debtors as suggested by Scottish Water
New line. Added line for PPP costs (this should now be separate from Operating Costs 27.2)
Table redesigned. To maintain consistency in the approach as per Table M28
Changed Layout
New line. Captures cash changes in the gilts reserve
New line. Cash balance of the Gilts reserve/buffer
Table redesigned. As per SW commentary
Changed Layout
Changed word "surplus" to "profit"
Changed word "PFI" to "PPP"

v1.1 M tables

Commentary

Adjusted formula to incorporate new inputs (11.8 & 11.11)

v1 M tables

nd 5.18) and extraordinary items (4.19)

Key

Input cell

Calculated cell

Scottish Water

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2007-08			2008-09		
					Core	Non Core	Total	Core	Non Core	Total
1.1	Turnover	T18, L1	£m	I,C	986.724	30.717	1017.441	1029.754	4.669	1034.423
1.2	Operating expenditure	T18, L2 + T18, L3	£m	I,C	-263.291	-27.881	-291.172	-287.555	-3.845	-291.400
1.3	PPP costs		£m	I,C	-126.969	0.000	-126.969	-131.972	0.000	-131.972
1.4	Historical Cost Depreciation		£m	I,C	-160.774	-0.020	-160.794	-161.616	0.000	-161.616
1.5	Infrastructure Renewals charge		£m	I,C	-90.000	0.000	-90.000	-104.200	0.000	-104.200
1.6	Amortisation of PPP assets		£m	I,C	-1.632	0.000	-1.632	-1.634	0.000	-1.634
1.7	Amortisation of deferred income		£m	I,C	0.893	0.161	1.054	0.901	0.000	0.901
1.8	Operating income	T18, L4	£m	I,C	9.277	0.000	9.277	1.507	0.000	1.507
1.9	Operating profit	T18, L5	£m	C	354.228	2.977	357.205	345.185	0.824	346.009
1.10	Other income	T18, L6	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.11	Net interest receivable less payable	T18, L7	£m	I,C	-134.991	0.000	-134.991	-150.855	0.000	-150.855
1.12	Profit on ordinary activities before taxation	T18, L8	£m	C	219.237	2.977	222.214	194.330	0.824	195.154
1.13	Taxation - current	T18, L9	£m	I,C	-0.600	0.000	-0.600	-0.830	0.000	-0.830
1.14	Taxation - deferred	T18, L10	£m	I,C	-36.668	-0.833	-37.501	-58.060	-0.231	-58.291
1.15	Profit on ordinary activities after taxation	T18, L11	£m	C	181.969	2.144	184.113	135.440	0.593	136.033
1.16	Extraordinary items	T18, L12	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.17	Profit for the year	T18, L13	£m	C	181.969	2.144	184.113	135.440	0.593	136.033
1.18	Dividends	T18, L14	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.19	Retained profit for year	T18, L15	£m	C	181.969	2.144	184.113	135.440	0.593	136.033

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

Line	Description	Ofwat ref JR 07	Units	Field Type	2007-08			2008-09		
					Core	Non Core	Total	Core	Non Core	Total
Fixed Assets										
2.1	Tangible Assets	T19, L1	£m	I,C	3811.211	3.331	3814.542	4291.375	0.000	4291.375
2.2	Investment - loan to group company	T19, L2	£m	I,C	58.500	0.000	58.500	0.000	0.000	0.000
2.3	Investment - Other	T19, L3	£m	I,C	34.651	0.000	34.651	34.652	3.000	37.652
2.4	Total fixed assets	T19, L4	£m	C	3904.362	3.331	3907.693	4326.027	3.000	4329.027
Current Assets										
2.5	Stocks	T19, L5	£m	I,C	3.639	0.306	3.945	2.904	0.000	2.904
2.6	Debtors	T19, L6	£m	I,C	79.217	9.379	88.596	63.452	0.836	64.288
2.7	Cash at bank and in hand	T19, L7	£m	I,C	27.122	2.772	29.894	15.867	0.050	15.917
2.8	Short term deposits	T19, L8	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.9	Gilts Reserve		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.10	Assets transferred to PPP contractors		£m	I,C	33.868	0.000	33.868	32.233	0.000	32.233
2.11	Infrastructure Renewals prepayment	T19, L9	£m	I,C	4.818	0.000	4.818	0.000	0.000	0.000
2.12	Total current assets	T19, L10	£m	C	148.664	12.457	161.121	114.456	0.886	115.342
Creditors: amounts falling due within one year										
2.13	Overdrafts	T19, L11	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.14	Infrastructure Renewals accrual	T19, L12	£m	I,C	0.000	0.000	0.000	-42.226	0.000	-42.226
2.15	Creditors	T19, L13	£m	I,C	-282.251	-2.349	-284.600	-275.191	0.712	-274.479
2.16	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	-7.967	0.000	-7.967	-2.934	0.000	-2.934
2.17	Corporation tax payable	T19, L15	£m	I,C	0.000	0.000	0.000	0.522	0.000	0.522
2.18	Dividends payable	T19, L16	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.19	Total creditors	T19, L18	£m	C	-290.218	-2.349	-292.567	-319.829	0.712	-319.117
2.20	Net current assets	T19, L19	£m	C	-141.554	10.108	-131.446	-205.373	1.598	-203.775
2.21	Total assets less current liabilities		£m	C	3762.808	13.439	3776.247	4120.654	4.598	4125.252
Creditors: amounts falling due after one year										
2.22	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	-10.063	0.000	-10.063	-7.130	0.000	-7.130
2.23	Other creditors	T19, L21	£m	I,C	-38.997	0.000	-38.997	-38.502	0.000	-38.502
2.24	Total creditors	T19, L22	£m	C	-49.060	0.000	-49.060	-45.632	0.000	-45.632
Provision for liabilities & charges										
2.25	Deferred tax provision	T19, L23	£m	I,C	-241.965	-1.374	-243.339	-301.162	-0.469	-301.631
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-19.686	-8.660	-28.346	-21.124	0.000	-21.124
2.27	Post employment assets / (liabilities)	T19, L25	£m	I,C	-34.300	0.000	-34.300	-160.450	0.000	-160.450
2.28	Other provisions	T19, L26	£m	I,C	-14.842	0.000	-14.842	-18.731	0.000	-18.731
2.29	Net Assets employed	T19, L28	£m	C	3402.955	3.405	3406.360	3573.555	4.129	3577.684
Capital and reserves										
2.30	Government loans		£m	I,C	2615.169	0.000	2615.169	2784.429	0.000	2784.429
2.31	Income and Expenditure account	T19, L31	£m	I,C	654.356	3.405	657.761	655.696	4.129	659.825
2.32	Other reserves	T19, L32	£m	I,C	133.430	0.000	133.430	133.430	0.000	133.430
2.33	Capital & reserves	T19, L33	£m	C	3402.955	3.405	3406.360	3573.555	4.129	3577.684

Scottish Water

Table 3: Historic Cost Balance Sheet - Reconciliation to Statutory Accounts (RAR Proforma 3)



Line	Description	Ofwat ref JR 07	Units	Field Type	Statutory UK GAAP	Regulatory	Explanation of difference
Profit and loss account							
3.1	Operating profit		£m	I	360.100	345.185	Non Reg £0.8m; Bus.Stream* £13.5m; Horizons* £2.6m; interco elimin £(2.0)m
3.2	Profit before tax		£m	I	208.800	194.330	Non Reg £0.8m; Bus.Stream* £12.7m; Horizons* £2.9m; interco elimin £(2.0)m
3.3	Cost of sales & Admin expenses		£m	I	734.500	684.569	
3.4	Interest & other finance costs		£m	I	151.300	150.855	Bus.Stream* £0.7m; Horizons* £(0.3)m
3.5	Taxation		£m	I	63.900	58.890	Non Reg £0.2m; Bus.Stream* £4.6m; Horizons* £0.7m; interco elimin £(0.5)m
3.6	Other 5		£m	I			
3.7	Other 6		£m	I			
<i>* combined operating & holding companies</i>							
Balance Sheet							
3.8	Tangible Fixed assets (net book value)		£m	I	4249.200	4291.375	} combine to equal statutory balance
3.9	Infrastructure Renewals accrual/prepayment		£m	I	0.000	-42.226	}
3.10	Debtors		£m	I	97.100	63.452	} Non Reg £0.84m; Corp tax receivable £0.52m
3.11	Assets transferred to PFI contractors		£m	I		32.233	}
3.12	Creditors - total		£m	I	-344.200	-313.693	} Non Reg £0.71
3.13	Deferred income		£m	I		-21.124	}
3.14	Borrowings - excl Govt loans		£m	I		-10.064	}
3.15	Deferred taxation		£m	I	-301.600	-301.162	Non Reg £0.47m

Scottish Water

**Table 4: Current Cost Income and Expenditure Account
for the Core Business for the year ended 31 March (RAR Proforma 4)**

Line	Description	Ofwat ref JR 07	Units	Field Type	2007-08	2008-09
					Core	Core
4.1	Turnover	T20, L1	£m	C	986.724	1029.754
4.2	Current cost operating expenditure	T20, L2	£m	I	-263.291	-287.555
4.3	PPP costs		£m	I	-126.969	-131.972
4.4	Current Cost Depreciation		£m	I	-192.166	-223.420
4.5	Infrastructure Renewals Charge		£m	I	-90.000	-104.200
4.6	Amortisation of PPP		£m	I	-1.632	-1.634
4.7	Amortisation of deferred income		£m	I	0.927	0.898
4.8	Operating income	T20, L3	£m	C	9.271	0.100
4.9	Current cost operating profit before working capital adjustment		£m	C	322.864	281.971
4.10	Working capital adjustment	T20, L4	£m	C	6.820	-0.603
4.11	Current cost operating profit	T20, L5	£m	C	329.684	281.368
4.12	Other income	T20, L6	£m	C	0.000	0.000
4.13	Net interest receivable less payable	T20, L7	£m	C	-134.991	-150.855
4.14	Financing adjustment	T20, L8	£m	C	3.580	-0.075
4.15	Current cost profit before taxation	T20, L9	£m	C	198.273	130.438
4.16	Taxation - Current taxation	T20, L10	£m	C	-0.600	-0.830
4.17	Taxation - Deferred	T20, L11	£m	C	-36.668	-58.060
4.18	Current cost profit on ordinary activities	T20, L12	£m	C	161.005	71.548
4.19	Extraordinary items	T20, L13	£m	C	0.000	0.000
4.20	Current cost profit for the year	T20, L14	£m	C	161.005	71.548
4.21	Dividends	T20, L15	£m	C	0.000	0.000
4.22	Current cost profit retained	T20, L16	£m	C	161.005	71.548

Line	Description	Ofwat ref JR 07	Units	Field Type	2007-08	2008-09
					Core	Core
Fixed Assets						
5.1	Tangible assets	T24, L1	£m	C	34310.494	41205.921
5.2	Third party contributions	T24, L2	£m	I	-21.368	-22.728
Other Operating Assets and liabilities						
5.3	Working capital	T24, L3	£m	C	-158.729	-153.391
5.4	Cash	T24, L4	£m	C	27.122	15.867
5.5	Short term deposits	T24, L5	£m	C	0.000	0.000
5.6	Overdrafts	T24, L6	£m	C	0.000	0.000
5.7	Infrastructure renewals prepayment/(accrual)	T24, L7	£m	C	4.818	-42.226
5.8	Net operating assets	T24, L8	£m	C	34162.337	41003.443
Non-operating assets and liabilities						
5.9	Borrowings (excl. govt. loans)	T24, L9	£m	C	-7.967	-2.934
5.10	Gilts reserve		£m	C	0.000	0.000
5.11	Assets transferred to PPP contractors		£m	C	33.868	32.233
5.12	Non-trade debtors	T24, L10	£m	C	32.495	20.158
5.13	Non-trade creditors due within one year	T24, L11	£m	C	-73.161	-75.602
5.14	Investment - loan to group company	T24, L12	£m	C	58.500	0.000
5.15	Investment - Other	T24, L13	£m	C	34.651	34.652
5.16	Corporation tax payable	T24, L14	£m	C	0.000	0.522
5.17	Dividends payable	T24, L15	£m	C	0.000	0.000
5.18	Total non-operating assets and liabilities		£m	C	78.386	9.029
Creditors - amounts falling due after more than one year						
5.19	Borrowings (excl. govt. loans)	T24, L17	£m	C	-10.063	-7.130
5.20	Other Creditors	T24, L18	£m	C	-38.997	-38.502
5.21	Total Creditors falling due after more than one year		£m	C	-49.060	-45.632
Provisions for liabilities & charges						
5.22	Deferred tax provision	T24, L19	£m	C	-241.965	-301.162
5.23	Post employment asset / (liabilities)	T24, L20	£m	C	-34.300	-160.450
5.24	Other provisions	T24, L21	£m	C	-14.842	-18.731
5.25	Total provisions		£m	C	-291.107	-480.343
5.26	Net assets employed	T24, L23	£m	C	33900.556	40486.497
Capital and reserves						
5.27	Government Loans		£m	C	2615.169	2784.429
5.28	Income and expenditure account	T24, L26	£m	I	624.530	561.978
5.29	Current cost reserve	T24, L27	£m	C	30527.427	37006.660
5.30	Other reserves	T24, L28	£m	C	133.430	133.430
5.31	Total capital & reserves	T24, L29	£m	C	33900.556	40486.497

Scottish Water

Table 6: Current Cost Cash Flow

Statement for Twelve Months ended 31 March (RAR Proforma 6)



Line	Description	Ofwat ref JR 07	Units	Field Type	2007-08			2008-09		
					Core	Non Core	Total	Core	Non Core	Total
6.1	Net cash flow from operating activities	T28, L1	£m	I,C	585.722	0.564	586.286	620.867	6.436	627.303
Movements in non-trade debtors/creditors and extraordinary items										
6.2	Net cash changes in Non-trade debtors/creditors		£m	I,C	22.911	4.330	27.241	15.053	-9.490	5.563
6.3	Cash changes in extraordinary items		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
Returns on investments & servicing of finance										
6.4	Interest received	T28, L2	£m	I,C	4.184	0.000	4.184	3.455	0.000	3.455
6.5	Interest paid	T28, L3	£m	I,C	-144.460	0.000	-144.460	-152.364	0.000	-152.364
6.6	Interest in finance lease rentals	T28, L4	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.7	Net cash flow from returns on Investment & servicing of finance	T28, L6	£m	C	-140.276	0.000	-140.276	-148.909	0.000	-148.909
Taxation										
6.8	Taxation paid	T28, L7	£m	I,C	-0.600	0.000	-0.600	-1.352	0.000	-1.352
Capital expenditure and financial investment										
6.9	Gross cost of purchase of fixed assets	T28, L8	£m	I,C	-633.969	-2.215	-636.184	-719.699	0.000	-719.699
6.10	Receipt of grants and contributions	T28, L9	£m	I,C	2.881	0.000	2.881	0.000	0.000	0.000
6.11	Infrastructure renewals expenditure	T28, L10	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.12	Disposal of fixed assets	T28, L11	£m	I,C	9.872	0.000	9.872	2.991	3.332	6.323
6.13	Movements on long term loans to group companies	T28, L12	£m	I,C	6.000	0.000	6.000	58.500	0.000	58.500
6.14	Net cash outflow from investing activities	T28, L13	£m	C	-615.216	-2.215	-617.431	-658.208	3.332	-654.876
6.15	Acquisitions and disposals	T28, L14	£m	I,C	-25.000	0.000	-25.000	0.000	-3.000	-3.000
6.16	Dividends paid	T28, L15	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
Management of liquid resources										
6.17	Net cash flow from management of liquid resources	T28, L16	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.18	Net Cash flow before financing	T28, L17	£m	C	-172.459	2.679	-169.780	-172.549	-2.722	-175.271
Financing										
6.19	Capital element in finance lease rentals	T28, L18	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.20	New bank loans		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.21	New Government loans		£m	I,C	454.400	0.000	454.400	348.300	0.000	348.300
6.22	Bank loans repayments		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.23	Government loans repayments		£m	I,C	-258.108	0.000	-258.108	-187.006	0.000	-187.006
6.24	Gilts reserve		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.25	Net cash inflow from financing	T28, L22	£m	C	196.292	0.000	196.292	161.294	0.000	161.294
6.26	Increase (decrease) in cash and cash equivalents	T28, L23	£m	C	23.833	2.679	26.512	-11.255	-2.722	-13.977

Scottish Water

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2007-08			2008-09		
					Water	Wastewater	Core Business	Water	Wastewater	Core Business
Turnover										
7.1	Household		£m	C	325.379	348.280	673.659	339.646	365.089	704.735
7.2	Retail Non-Household		£m	C	0.000	0.000	0.000	0.000	0.000	0.000
7.3	Wholesale Non-Household		£m	C	108.600	196.934	305.534	114.923	204.950	319.873
7.4	Revenue grants		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
7.5	Rechargeable works		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
7.6	Bulk supplies		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
7.7	Other sources (excluding third parties)		£m	C	5.320	2.211	7.531	2.637	2.509	5.146
7.8	Third party services		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
7.9	Total turnover	T23, L16	£m	C	439.299	547.425	986.724	457.206	572.548	1029.754
Operating income										
7.10	Current cost profit or loss on disposal of fixed assets	T23, L17	£m	I,C	1.231	8.040	9.271	0.052	0.048	0.100
7.11	Exceptional items	T23, L18	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
7.12	Other operating income	T23, L19	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
7.13	Total operating income	T23, L20	£m	C	1.231	8.040	9.271	0.052	0.048	0.100
Working capital adjustment										
7.14	Working capital adjustment	T23, L21	£m	I,C	3.023	3.797	6.820	-0.268	-0.335	-0.603

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

Line	Description	Ofwat ref JR 07	Units	Field Type	Water Services				Sewerage Services				Assets in course of construction	Total
					Non-Infrastructure Assets	Infrastructure Assets	Support services	SUBTOTAL	Non-Infrastructure Assets	Infrastructure Assets	Support services	SUBTOTAL		
Gross replacement cost														
8.1	At 1 April 2008	T25, L1	£m	I,C	3028.912	11556.389	148.522	14733.823	2784.210	18640.568	35.404	21460.182	868.785	37062.790
Revaluations														
8.2	Investment plan adjustment (excl. inflation)	T25, L2	£m	I,C	854.843	560.117	-4.189	1410.772	440.251	5515.301	-1.096	5954.456	0.000	7365.228
8.3	Inflation adjustment	T25, L3	£m	I,C	-11.424	-43.588	-0.560	-55.573	-10.501	-70.309	-0.134	-80.944	0.000	-136.517
8.4	Disposals	T25, L4	£m	I,C	-7.154	0.000	-0.351	-7.505	-6.432	0.000	-0.084	-6.516	0.000	-14.021
8.5	Additions	T25, L5	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	700.420	700.420
8.6	Reclassifications		£m	I,C	105.034	43.639	2.082	150.755	200.873	65.400	3.594	269.867	-477.778	-57.156
8.7	At 31 March 2009	T25, L6	£m	C	3970.211	12116.557	145.504	16232.272	3408.401	24150.960	37.684	27597.045	1091.427	44920.744
Depreciation														
8.8	At 1 April 2008	T25, L7	£m	I,C	1340.091	0.000	70.509	1410.600	1334.022	0.000	7.674	1341.696		2752.296
Revaluations														
8.9	Investment plan adjustment (excl. inflation)	T25, L8	£m	I,C	458.121	0.000	-14.486	443.634	319.070	0.000	-2.086	316.984		760.618
8.10	Inflation adjustment	T25, L9	£m	I,C	-5.055	0.000	-0.266	-5.321	-5.032	0.000	-0.029	-5.061		-10.381
8.11	Disposals	T25, L12	£m	I,C	-5.679	0.000	-0.279	-5.958	-5.106	0.000	-0.066	-5.172		-11.130
8.12	Charge for year	T25, L13	£m	I,C	108.294	0.000	10.529	118.823	100.629	0.000	3.968	104.597		223.420
8.13	At 31 March 2009	T25, L14	£m	C	1895.772	0.000	66.007	1961.779	1743.583	0.000	9.461	1753.044		3714.823
8.14	Net book amount at 31 March 2008	T25, L15	£m	C	1688.821	11556.389	78.013	13323.223	1450.188	18640.568	27.730	20118.486	868.785	34310.494
8.15	Net book amount at 1 April 2009	T25, L16	£m	C	2074.439	12116.557	79.497	14270.493	1664.818	24150.960	28.223	25844.001	1091.427	41205.921

Scottish Water

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2007-08	2008-09
11.1	Stocks	T26, L1	£m	I	3.639	2.904
11.2	Trade debtors - Household		£m	I	28.503	26.349
11.3	Trade debtors - Non Household (licensed businesses)		£m	I	0.000	0.000
11.4	Other trade debtors	T26, L6	£m	I	1.523	2.288
11.5	Measured income accrual	T26, L7	£m	I	0.000	0.000
11.6	Prepayments and other short term debtors	T26, L8	£m	I	16.696	14.657
11.7	Trade creditors	T26, L9	£m	I	-19.957	-25.045
11.8	Wholesale charge prepayment		£m	I	-18.519	-27.658
11.9	Deferred income - customer advance receipts	T26, L10	£m	I	0.000	0.000
11.10	Short-term capital creditors	T26, L11	£m	I	-71.558	-52.279
11.11	Credit note provisions		£m	I	-15.914	-18.072
11.12	Accruals and other creditors	T26, L12	£m	I	-83.142	-76.535
11.13	Total working capital	T26, L13	£m	C	-158.729	-153.391

Scottish Water

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2007-08	2008-09
12.1	Balance at 1 April	T27, L1	£m	I	24173.552	30527.427
12.2	Investment plan adjustment	T27, L2	£m	I	5354.109	6604.610
Inflation adjustments:						
12.3	Fixed assets		£m	I	1010.908	-126.136
12.4	Working capital adjustment	T27, L4	£m	C	-6.820	0.603
12.5	Financing adjustment	T27, L5	£m	I	-3.580	0.075
12.6	Grants and third party contributions adjustment	T27, L6	£m	I	-0.742	0.081
12.7	Balance at 31 March	T27, L7	£m	C	30527.427	37006.660

Scottish Water

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2007-08	2008-09
13.1	Current cost operating profit	T29,L1	£m	C	329.684	281.368
13.2	Working capital adjustment	T29,L2	£m	C	-6.820	0.603
13.3	Movement in working capital	T29,L3	£m	I, C	-14.442	13.940
13.4	Receipt from other income	T29,L4	£m	I	0.000	0.000
13.5	Current Cost depreciation	T29,L5	£m	C	192.166	223.420
13.6	Amortisation of PPP assets		£m	C	1.632	1.634
13.7	Amortisation of deferred income		£m	C	-0.927	-0.898
13.8	Current cost profit/(loss) on sale of assets	T29,L6	£m	C	-9.271	-0.100
13.9	Infrastructure renewals charge	T29,L7	£m	C	90.000	104.200
13.10	Other non-cash profit and loss items	T29,L8	£m	I	3.700	-3.300
13.11	Net cash flow from operating activities	T29,L9	£m	C	585.722	620.867

Scottish water

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



Line	Description	Ofwat ref JR 07	Units	Field Type	Government Loans	Non-government Loans	Total
14.1	Less than one year	-	£m	C	118.183	2.934	121.117
14.2	Between one and two years	-	£m	C	66.512	1.434	67.946
14.3	Between two and five years	-	£m	C	233.846	4.182	238.028
14.4	Between five and twenty years	-	£m	C	1421.856	1.514	1423.370
14.5	In more than twenty years	-	£m	C	944.032	0.000	944.032
14.6	Total Borrowings	-	£m	C	2784.429	10.064	2794.493
14.7	Cash	-	£m	C			15.867
14.8	Short term deposits	-	£m	C			0.000
14.9	Net debt	-	£m	C			2778.626

Scottish Water

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2004-05	2005-06	2006-07	2007-08	2008-09
16.1	Turnover	-	£m	I,C	0.000	0.000	972.806	986.724	1029.754
16.2	Current cost operating costs	-	£m	I,C	0.000	0.000	-514.759	-546.162	-615.911
16.3	PPP Costs	-	£m	I,C	0.000	0.000	-125.089	-126.969	-131.972
16.4	Operating income/expense	-	£m	I,C	0.000	0.000	1.407	9.271	0.100
16.5	Working capital adjustment	-	£m	I,C	0.000	0.000	7.270	6.820	-0.603
16.6	Current cost operating profit	-	£m	C	0.000	0.000	341.635	329.684	281.368
16.7	Other income	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
16.8	Net interest receivable less payable	-	£m	I,C	0.000	0.000	-139.800	-134.991	-150.855
16.9	Financing adjustment	-	£m	I,C	0.000	0.000	10.364	3.580	-0.075
16.10	Current cost profit before taxation	-	£m	C	0.000	0.000	212.199	198.273	130.438
16.11	Taxation	-	£m	I,C	0.000	0.000	-68.218	-37.268	-58.890
16.12	Current cost profit on ordinary activities	-	£m	C	0.000	0.000	143.981	161.005	71.548
16.13	Extraordinary items	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
16.14	Current cost profit for the year	-	£m	C	0.000	0.000	143.981	161.005	71.548
16.15	Customer retained earnings	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
16.16	Current cost profit retained	-	£m	C	0.000	0.000	143.981	161.005	71.548

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

Line	Description	Ofwat ref JR 07	Units	Field Type	2004-05	2005-06	2006-07	2007-08	2008-09
17.1	Tangible fixed assets	-	£m	I,C	0.000	0.000	27627.678	34310.494	41205.921
17.2	Third party contributions	-	£m	I,C	0.000	0.000	-19.689	-21.368	-22.728
17.3	Working capital	-	£m	I,C	0.000	0.000	-181.028	-158.729	-153.391
17.4	Cash, Short term deposits and overdrafts	-	£m	I,C	0.000	0.000	3.289	27.122	15.867
17.5	Infrastructure Renewals prepayment (accrual)	-	£m	I,C	0.000	0.000	-20.712	4.818	-42.226
17.6	Net operating assets	-	£m	C	0.000	0.000	27409.538	34162.337	41003.443
17.7	Borrowings (non-government)	-	£m	I,C	0.000	0.000	-6.567	-7.967	-2.934
17.8	Gilts reserve	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
17.9	Assets transferred to PPP contractors	-	£m	I,C	0.000	0.000	35.500	33.868	32.233
17.10	Non-trade debtors	-	£m	I,C	0.000	0.000	20.853	32.495	20.158
17.11	Non-trade creditors due within one year	-	£m	I,C	0.000	0.000	-59.050	-73.161	-75.602
17.12	Investments	-	£m	I,C	0.000	0.000	64.545	93.151	34.652
17.13	Corporation tax payable	-	£m	I,C	0.000	0.000	0.000	0.000	0.522
17.14	Dividends payable	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
17.15	Net current assets	-	£m	C	0.000	0.000	27464.819	34240.723	41012.472
17.16	Creditors due after more than one year	-	£m	I,C	0.000	0.000	-39.124	-49.060	-45.632
17.17	Provisions for liabilities and charges	-	£m	I,C	0.000	0.000	-316.485	-291.107	-480.343
17.18	Net assets	-	£m	C	0.000	0.000	27109.210	33900.556	40486.497
17.19	Government Loans	-	£m	I,C	0.000	0.000	2412.203	2615.169	2784.429
17.20	Income and expenditure account	-	£m	I,C	0.000	0.000	390.055	624.530	561.978
17.21	Current cost reserve	-	£m	I,C	0.000	0.000	24173.552	30527.427	37006.660
17.22	Other reserves	-	£m	I,C	0.000	0.000	133.400	133.430	133.430
17.23	Total capital and reserves	-	£m	C	0.000	0.000	27109.210	33900.556	40486.497

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

					2008-09												
					1	2	3	4	5	6	7	8	9	10	11	12	13
Line Ref.	Description	Ofwat Ref JR 07	Units	Field Type	CORE / LICENSED												
					WHOLESALE			Retail			Retail - Non Domestic			Water Service Core Total	Water Service Total		
NON-CORE/NON-LICENSED					Total	Water Resources & Treatment			Water Distribution	Wholesale Core Total	Retail Domestic	Retail - Non Domestic		Water Service Core Total	Water Service Total	CG	
						Source	Trtmt	Total				Measd	Non Measd	Total			
Service Analysis - Water : Direct Costs																	
M18.1	Employment costs	T21, L1	£m	I/C	3.137	1.463	10.934	12.397	23.156	35.553					35.553	38.690	A2
M18.2	Power	T21, L2	£m	I/C	0.051	3.459	5.347	8.806	6.483	15.289					15.289	15.340	A2
M18.3	Hired and contracted services	T21, L4	£m	I/C	6.298	0.077	2.372	2.449	19.509	21.958					21.958	28.256	A2
M18.4	Materials and consumables	T21, L6	£m	I/C	2.501	0.090	9.099	9.189	1.853	11.042					11.042	13.543	A2
M18.5	Service charges SEPA	T21, L7	£m	I/C	0.004	0.048	3.008	3.056	0.000	3.056					3.056	3.060	A2
M18.6	Bulk supply imports	T21, L8	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000					0.000	0.000	A2
M18.7	Contract Management		£m	I/C						0.000					0.000	0.000	A2
M18.8	Meter Maintenance & Installation		£m	I/C					0.000	0.000					0.000	0.000	A2
M18.9	Other direct costs	T21, L9	£m	I/C	0.169	0.170	1.181	1.351	1.140	2.491					2.491	2.660	A2
M18.10	Contract Management		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2
M18.11	Manage Billing Data		£m	I/C	0.000						0.000	0.172	0.074	0.246	0.246	0.246	A2
M18.12	Generate & Issue Bills		£m	I/C	0.046						7.226	0.105	0.045	0.150	7.376	7.422	A2
M18.13	Handle Billing Enquiries		£m	I/C	0.000						0.000	0.062	0.027	0.089	0.089	0.089	A2
M18.14	Handle Billing Exceptions		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2
M18.15	Handle Billing Complaints		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2
M18.16	Meter Reading		£m	I/C	0.000						0.000	0.000		0.000	0.000	0.000	A2
M18.17	Costs of Meter maintenance & Installation		£m	I/C	0.000						0.000	0.000		0.000	0.000	0.000	A2
M18.18	Handle Metering Enquiries		£m	I/C	0.000						0.000	0.000		0.000	0.000	0.000	A2
M18.19	Handling Metering Complaints		£m	I/C	0.000						0.000	0.000		0.000	0.000	0.000	A2
M18.20	Remittance & Cash Processing		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2
M18.21	Debt Management exc Bad debt charge		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2
M18.22	External Debt recovery		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2
M18.23	Disconnections		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2
M18.24	Handle Payment/Plan Enquiries		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2
M18.25	Advertising / Marketing		£m	I/C	0.000						0.129	0.000	0.000	0.000	0.129	0.129	A2
M18.26	Account Management		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2
M18.27	Manage GSS Payments		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2
M18.28	Handle Customer operational calls		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2
M18.29	Other Direct Costs	T21, L9	£m	I/C	0.008						0.082	0.140	0.087	0.227	0.309	0.317	A2
M18.30	Direct employment costs		£m	I/C							0.233	0.301	0.146	0.447			
M18.31	IT (exc employment)		£m	I/C							0.051	0.028	0.013	0.041			
M18.32	Total direct costs	T21, L10	£m	C	12.214	5.307	31.941	37.248	52.141	89.389	7.437	0.479	0.233	0.712	97.538	109.752	A2
M18.33	General and support costs	T21, L11	£m	I/C	1.812	1.437	6.350	7.787	12.330	20.117	0.671	0.038	0.016	0.054	20.842	22.654	A2
M18.34	Functional expenditure	T21, L12	£m	C	14.026	6.744	38.291	45.035	64.471	109.506	8.108	0.517	0.249	0.766	118.380	132.406	A2
Operating Expenditure																	
M18.35	Scientific services	T21, L14	£m	I	0.191			3.604	6.537	10.141	0.020			0.001	10.162	10.353	A2
M18.36	Cost of Regulation	T21, L15	£m	I						3.670	0.469			0.200	4.339	4.339	A2
M18.37	Total business activities	T21, L16	£m	C	0.191			3.604	6.537	13.811	0.489			0.201	14.501	14.692	A2
M18.38	Local authority rates	T21, L17	£m	I	0.051			8.986	13.229	22.215	0.010			0.015	22.240	22.291	A2
M18.39	Bad Debt charge	T21, L18	£m	I	0.149					0.000	10.226	0.000	0.000	0.000	10.226	10.375	A2
M18.40	Total Exceptional items	T21, L19	£m	I/C	0.000			0.000	0.000	0.000	0.000			0.000	0.000	0.000	A2
M18.41	Total opex less third party services	T21, L20	£m	C				12.590	19.766	36.026	10.725			0.216	46.967	46.967	A2
M18.42	Third party services - opex	T21, L21	£m	I/C				0.653	2.308	2.961	0.000			0.547	3.508	3.508	A2
M18.43	Total operating expenditure	T21, L22	£m	C	0.391			13.243	22.074	38.987	10.725			0.763	50.475	50.866	A2
Reactive and Planned Maintenance (included in Opex)																	
M18.44	Reactive and planned maintenance infrastructure	T21, L23	£m	I/C	0.000	0.000	0.000	0.000	36.421	36.421					36.421	36.421	A3
M18.45	Reactive and planned maintenance non-infrastructure	T21, L24	£m	I/C	0.000	0.275	3.177	3.452	1.176	4.628	0.000	0.000	0.000	0.000	4.628	4.628	A3
Capital Maintenance																	
M18.46	Infrastructure renewals expenditure	T21, L25	£m	I/C	0.061			10.362	66.165	76.527					76.527	76.588	A2
M18.47	Infrastructure renewals accrual or prepayment	T21, L26	£m	I/C	0.000			0.000	0.000	0.000					0.000	0.000	A2
M18.48	Non-Infrastructure depreciation charge		£m	I/C	0.462			53.579	14.494	68.073					68.073	68.535	A2
M18.49	Amortisation of deferred credits	T21, L28	£m	I/C	0.000			-0.461	-0.191	-0.652					-0.652	-0.652	A2
M18.50	Amortisation of intangible assets	T21, L29	£m	I/C	0.000			0.000	0.000	0.000	0.000			0.000	0.000	0.000	A2
M18.51	Business activities depreciation charge	T21, L30	£m	I/C	0.000			1.169	1.763	2.932	0.051			1.659	4.642	4.642	A2
M18.52	Capital maintenance less third party services	T21, L31	£m	C				64.649	82.231	146.880	0.051			1.659	148.590	148.590	A2
M18.53	Third party services - depreciation	T21, L32	£m	I/C				0.902	0.205	1.107	0.000			0.216	1.323	1.323	A2
M18.54	Total capital maintenance	T21, L33	£m	C	0.523			65.551	82.436	147.987	0.051			1.875	149.913	150.436	A2
M18.55	Total operating costs	T21, L34	£m	C	14.940			123.829	168.981	296.480	18.884			3.404	318.768	333.708	A2

SCOTTISH WATER



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

					2008-09													
					1	2	3	4	5	6	7	8	9	10	11	12	13	14
					NON-CORE/NON-LICENSED	CORE / LICENSED												
Line Ref.	Description	Ofwat Ref	Units	Field Type	Total	WHOLESALE			Water Distribution	Wholesale Core Total	RETAIL			Water Service Core Total	Water Service		Assets in course of construction	
						Water Resources & Treatment Sourcing	Trtmt	Total			Retail Domestic	Retail - Non Domestic			Total	Total		CG
Gross replacement cost																		
M18b.1	Gross replacement cost at 1 April	T25, L1	£m	I/C	0.000	3414.899	1870.394	5285.293	9300.008	14585.301	0.000	0.000	0.000	0.000	14585.301	14585.301		329.435
M18b.2	Investment plan adjustment	T25, L2	£m	I/C	0.000	482.842	321.355	804.196	610.765	1414.961	0.000	0.000	0.000	0.000	1414.961	1414.961		0.000
M18b.3	RPI adjustment	T25, L3	£m	I/C	0.000	-12.880	-7.055	-19.935	-35.078	-55.013	0.000	0.000	0.000	0.000	-55.013	-55.013		0.000
M18b.4	Disposals	T25, L4	£m	I/C	0.000	-2.217	-4.418	-6.635	-0.519	-7.154	0.000	0.000	0.000	0.000	-7.154	-7.154		0.000
M18b.5	Additions	T25, L5	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		451.892
M18b.5a	Reclassifications		£m	I/C	0.000	29.902	76.087	105.989	42.684	148.673	0.000	0.000	0.000	0.000	148.673	148.673		-185.818
M18b.6	Gross replacement cost at 31 March	T25, L6	£m	I/C	0.000	3912.545	2256.363	6168.908	9917.860	16086.768	0.000	0.000	0.000	0.000	16086.768	16086.768		595.509
Depreciation																		
M18b.7	Depreciation at 1 April	T25, L7	£m	I/C	0.000	439.225	791.320	1230.545	109.547	1340.092	0.000	0.000	0.000	0.000	1340.092	1340.092		
M18b.8	Investment plan adjustment	T25, L8	£m	I/C	0.000	180.878	162.409	343.287	114.834	458.120	0.000	0.000	0.000	0.000	458.120	458.120		
M18b.9	Investment plan adjustment - gross MEA revaluation	T25, L9	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
M18b.10	Investment plan adjustment - amendment to remaining useful econ.lives	T25, L10	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
M18b.11	RPI adjustment	T25, L11	£m	I/C	0.000	-1.657	-2.985	-4.641	-0.413	-5.055	0.000	0.000	0.000	0.000	-5.055	-5.055		
M18b.12	Disposals	T25, L12	£m	I/C	0.000	-1.760	-3.507	-5.267	-0.412	-5.679	0.000	0.000	0.000	0.000	-5.679	-5.679		
M18b.13	Charge for year	T25, L13	£m	I/C	0.000	29.905	65.240	95.145	13.150	108.294	0.000	0.000	0.000	0.000	108.294	108.294		
M18b.14	Depreciation at 31 March	T25, L14	£m	I/C	0.000	646.592	1012.476	1659.068	236.705	1895.773	0.000	0.000	0.000	0.000	1895.773	1895.773		
M18b.15	Net book amount at 31 March	T25, L15	£m	I/C	0.000	3265.954	1243.886	4509.840	9681.155	14190.995	0.000	0.000	0.000	0.000	14190.995	14190.995		
M18b.16	Net book amount at 1 April	T25, L16	£m	I/C	0.000	2975.674	1079.074	4054.748	9190.461	13245.209	0.000	0.000	0.000	0.000	13245.209	13245.209		

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

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

					2008-09											
					1	2	3	4	5	6	7	8	9	10	11	12
					NON-CORE/NON-LICENSED	CORE / LICENSED										
Line Ref.	Description	Ofwat Ref JR 07	Units	Field Type	Total	Sewerage	Sewage Treatment	Sludge Treatment & Disposal	Wholesale Core Total	Retail Domestic	RETAIL			Wastewater Service Core Total	Wastewater Service	
											Retail - Non Domestic		Wastewater Service Total		CG	
						Measd	Non Measd	Total								
Service Analysis - Sewerage : Direct Costs																
M18.1	Employment costs	T21, L1	£m	I/C	1.774	13.285	10.863	2.659	26.807					26.807	28.581	A2
M18.2	Power	T21, L2	£m	I/C	0.105	6.250	9.762	1.206	17.218					17.218	17.323	A2
M18.3	Hired and contracted services	T21, L4	£m	I/C	8.499	6.334	1.688	4.611	12.633					12.633	21.132	A2
M18.4	Annual charge for PPP schemes		£m	I/C	0.000	14.329	70.136	45.449	129.914					129.914	129.914	A2
M18.5	Internal cost of PPP schemes		£m	I/C	0.000	0.255	2.581	3.315	6.151					6.151	6.151	A2
M18.6	Materials and consumables	T21, L6	£m	I/C	0.198	0.637	1.271	0.645	2.553					2.553	2.751	A2
M18.7	Service charges SEPA	T21, L7	£m	I/C	0.009	0.972	6.145	0.108	7.225					7.225	7.234	A2
M18.8	Contract Management		£m	I/C					0.000					0.000	0.000	A2
M18.9	Meter Maintenance & Installation		£m	I/C		0.000			0.000					0.000	0.000	A2
M18.10	Other direct costs	T21, L9	£m	I/C	0.540	0.805	0.709	0.055	1.569					1.569	2.109	A2
M18.11	Contract Management		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	0.000	A2
M18.12	Manage Billing Data		£m	I/C	0.000				0.000	0.088	0.121	0.209	0.209	0.209	0.209	A2
M18.13	Generate & Issue Bills		£m	I/C	0.059				6.957	0.054	0.074	0.128	7.085	7.144	A2	
M18.14	Handle Billing Enquiries		£m	I/C	0.000				0.000	0.032	0.044	0.076	0.076	0.076	A2	
M18.15	Handle Billing Exceptions		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.16	Handle Billing Complaints		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.17	Meter Reading		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.18	Costs of meter maintenance and installation		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.19	Handle Metering Enquiries		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.20	Handling Metering Complaints		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.21	Remittance & Cash Processing		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.22	Debt Management exc Bad debt charge		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.23	External Debt recovery		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.24	Disconnections		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.25	Handle Payment/Plan Enquiries		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.26	Advertising / Marketing		£m	I/C	0.000				0.116	0.000	0.000	0.000	0.116	0.116	A2	
M18.27	Account Management		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.28	Manage GSS Payments		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.29	Handle Customer operational calls		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.30	Other Direct Costs	T21, L9	£m	I/C	0.061				0.086	0.098	0.082	0.180	0.266	0.327	A2	
M18.31	Direct employment costs		£m	I/C					0.226	0.170	0.202	0.372				
M18.32	IT (exc employment)		£m	I/C					0.051	0.016	0.019	0.035				
M18.33	Total direct costs	T21, L10	£m	C	11.245	42.867	103.155	58.048	204.070	7.159	0.272	0.321	0.593	211.822	223.067	A2
M18.34	General and support costs	T21, L11	£m	I/C	1.123	7.237	5.866	2.237	15.340	0.666	0.024	0.015	0.039	16.045	17.168	A2
M18.35	Functional expenditure	T21, L12	£m	C	12.368	50.104	109.021	60.285	219.410	7.825	0.296	0.336	0.632	227.867	240.235	A2
Operating Expenditure																
M18.36	Scientific services	T21, L14	£m	I	0.038	0.066	1.298	0.013	1.377	0.020			0.001	1.398	1.436	A2
M18.37	Cost of Regulation	T21, L15	£m	I					2.856	0.482			0.170	3.508	3.508	A2
M18.38	Total business activities	T21, L16	£m	C	0.038	0.066	1.298	0.013	4.233	0.502			0.171	4.906	4.944	A2
M18.39	Local authority rates	T21, L17	£m	I	0.099				9.444	0.010			0.011	9.465	9.564	A2
M18.40	Bad Debt charge	T21, L18	£m	I	0.446				0.000	10.996	0.000	0.000	10.996	11.442	A2	
M18.41	Total Exceptional Items	T21, L19	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.42	Total opex less third party services	T21, L20	£m	C		0.066	1.298	0.013	13.677	11.508			0.182	25.367	25.367	A2
M18.43	Third party services - opex	T21, L21	£m	I/C		0.000	0.000	2.340	2.340	0.000			0.547	2.887	2.887	A2
M18.44	Total operating expenditure	T21, L22	£m	C	0.583	0.066	1.298	2.353	16.017	11.508	0.000	0.000	0.729	28.254	28.837	A2
Reactive and Planned Maintenance (included in Opex)																
M18.45	Reactive and planned maintenance infrastructure	T21, L23	£m	I/C	0.000	12.284	0.000	0.000	12.284					12.284	12.284	A3
M18.46	Reactive and planned maintenance non-infrastructure	T21, L24	£m	I/C	0.000	2.861	4.152	0.235	7.248	0.000	0.000	0.000	0.000	7.248	7.248	A3
Capital Maintenance																
M18.47	Infrastructure renewals expenditure	T21, L25	£m	I/C	0.001	26.654	0.783	0.015	27.452					27.452	27.453	A2
M18.48	Infrastructure renewals accrual or prepayment	T21, L26	£m	I/C	0.000	0.000	0.000	0.000	0.000					0.000	0.000	A2
M18.49	Non-infrastructure depreciation charge		£m	I/C	0.270	20.688	58.965	4.745	84.398					84.398	84.668	A2
M18.50	Amortisation of deferred credits	T21, L28	£m	I/C	-0.166	-0.200	-0.223	0.000	-0.243					-0.243	-0.409	A2
M18.51	Amortisation of intangible assets	T21, L29	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000			0.000	0.000	0.000	A2
M18.52	Business activities depreciation charge	T21, L30	£m	I/C	0.000	0.183	0.511	0.057	0.751	0.052	0.704	0.627	1.331	2.134	2.134	A2
M18.53	Capital maintenance less third party services	T21, L31	£m	C		47.505	60.036	4.817	112.358	0.052			1.331	113.741	113.741	A2
M18.54	Third party services - depreciation	T21, L32	£m	I/C		0.000	0.000	0.382	0.382	0.005			0.335	0.722	0.722	A2
M18.55	Total capital maintenance	T21, L33	£m	C	0.105	47.505	60.036	5.199	112.740	0.057	0.704	0.627	1.666	114.463	114.568	A2
M18.56	Total operating costs	T21, L34	£m	C	13.056	97.675	170.355	67.837	348.167	19.390	1.000	0.963	3.027	370.584	383.640	A2

SCOTTISH WATER



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

					2008-09											
					3	4	5	6	8	9	10	11	12	13	14	15
					NON-CORE/NON-LICENSED	CORE										
Line Ref.	Description	Ofwat Ref JR 07	Units	Field Type	Total	WHOLESALE			RETAIL			Sewerage Service Core Total	Sewerage Service Total		Assets in course of construction	
						Sewerage Treatment	Sludge Treatment & Disposal	Wholesale Core Total	Retail Domestic	Retail - Non Domestic			Total	Total		CG
Gross replacement cost																
M18b.1	Gross replacement cost at 1 April	T25. L1	£m	I/C	3.364	19370.904	1992.681	61.193	21424.776	0.000	0.000	0.000	0.000	21424.778	21428.142	424.503
M18b.2	Investment plan adjustment	T25. L2	£m	I/C	0.000	5565.532	355.653	34.368	5955.553	0.000	0.000	0.000	0.000	5955.553	5955.553	0.000
M18b.3	RPI adjustment	T25. L3	£m	I/C	0.000	-73.063	-7.516	-0.231	-80.810	0.000	0.000	0.000	0.000	-80.810	-80.810	0.000
M18b.4	Disposals	T25. L4	£m	I/C	-3.364	-1.725	-4.707	0.000	-6.432	0.000	0.000	0.000	0.000	-6.432	-9.796	0.000
M18b.5	Additions	T25. L5	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	247.937
M18b.5a	Reclassifications		£m	I/C	0.000	88.210	168.299	9.764	266.273	0.000	0.000	0.000	0.000	266.273	266.273	-286.284
M18b.6	Gross replacement cost at 31 March	T25. L6	£m	I/C	0.000	24949.858	2504.410	105.094	27559.362	0.000	0.000	0.000	0.000	27559.362	27559.362	386.156
Depreciation																
M18b.7	Depreciation at 1 April	T25. L7	£m	I/C	0.033	330.629	982.274	21.118	1334.021	0.000	0.000	0.000	0.000	1334.021	1334.054	
M18b.8	Investment plan adjustment	T25. L8	£m	I/C	0.000	40.169	262.286	16.615	319.070	0.000	0.000	0.000	0.000	319.070	319.070	
M18b.9	Investment plan adjustment - gross MEA revaluation	T25. L9	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
M18b.10	Investment plan adjustment -amendment to remaining useful econ.lives	T25. L10	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
M18b.11	RPI adjustment	T25. L11	£m	I/C	0.000	-1.247	-3.705	-0.080	-5.032	0.000	0.000	0.000	0.000	-5.032	-5.032	
M18b.12	Disposals	T25. L12	£m	I/C	-0.033	-1.369	-3.737	0.000	-5.106	0.000	0.000	0.000	0.000	-5.106	-5.139	
M18b.13	Charge for year	T25. L13	£m	I/C	0.000	31.691	65.525	3.412	100.629	0.000	0.000	0.000	0.000	100.629	100.629	
M18b.14	Depreciation at 31 March	T25. L14	£m	I/C	0.000	399.873	1302.643	41.065	1743.582	0.000	0.000	0.000	0.000	1743.582	1743.582	
M18b.15	Net book amount at 31 March	T25. L15	£m	I/C	0.000	24549.985	1201.766	64.029	25815.780	0.000	0.000	0.000	0.000	25815.780	25815.780	
M18b.16	Net book amount at 1 April	T25. L16	£m	I/C	3.331	19040.275	1010.407	40.075	20090.757	0.000	0.000	0.000	0.000	20090.757	20094.088	

Prepared by: Date:

Checked by: Date:

Authorised by: Date:

Scottish Water

Table 19: Regulatory Accounts (Historical cost accounting)

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2007-08	2008-09
19.1	Profit for the year	T18c, L1	£m	C	184.113	136.033
19.1	Actuarial gains/losses on post employment plans	T18c, L2	£m	I	63.900	-134.100
19.1	Other gains and losses	T18c, L3	£m	I	9.600	0.000
19.1	Total recognised gains and losses for the year	T18c, L4	£m	C	257.613	1.933

Table 21: Taxation Analysis (core) - RAR Proforma 21

Line	Description	Ofwat ref JR 07	Units	Field Type	2007-08	2008-09
Allocation of capital expenditure for tax purposes						
21.1	Work in progress - Opening amount	-	£m	I	792.683	870.978
21.2	Work in progress (portion where capital allowances have not been claimed) - opening	-	£m	I	729.079	566.745
21.3	Total capitalised expenditure including IRE (outturn prices) excluding grants	T18b, L12	£m	I	626.096	698.226
21.4	Capitalised expenditure allocated for capital allowances (including Work in progress)	-	£m	I	790.624	408.111
21.5	Work in progress (portion where capital allowances have not been claimed) - closing	-	£m	C	564.551	856.860
21.6	Assets qualifying for 100% first year allowances	T18b, L1	£m	I	0.000	0.000
21.7	Assets to be included in the general (25%) pool	T18b, L2	£m	I	339.217	133.258
21.8	Assets qualifying for long life (6%) pool	T18b, L3	£m	I	267.487	158.785
21.9	Assets qualifying for Industrial Buildings Allowance	T18b, L4	£m	I	43.340	14.658
21.10	Assets purchased under finance leasing	T18b, L5	£m	I	0.000	0.000
21.11	Capitalised revenue expenditure deducted in year of spend	T18b, L6	£m	I	0.000	0.000
21.12	Capitalised revenue expenditure depreciated - non - infrastructure	T18b, L7	£m	I	11.806	19.771
21.13	Capitalised revenue expenditure depreciated - infrastructure	T18b, L8	£m	I	112.661	47.843
21.14	Capitalised revenue expenditure not depreciated	T18b, L9	£m	I	0.000	0.000
21.15	Other assets not qualifying for capital allowances or revenue deductions	T18b, L10	£m	I	16.113	33.796
21.16	Grants and contributions taxable on receipt	T18b, L11	£m	I	0.000	0.000
Opening position						
21.17	Average asset life - non - infrastructure	T18b, L13	Years	I	0.000	0.000
21.18	Average asset life - infrastructure	T18b, L14	Years	I	0.000	0.000
21.19	Opening pool of capital allowances - asset life < 25 years	T18b, L15	£m	I	526.285	633.581
21.20	Opening pool of capital allowances - asset life >= 25 years	T18b, L16	£m	I	867.551	1060.811
21.21	Residual IBA's	T18b, L17	£m	I	259.752	284.011
21.22	General provisions - opening balance	-	£m	I	66.335	70.008
21.23	Losses brought forward	T18b, L18	£m	I	166.855	111.057
Calculation of trading profit						
21.24	HCA Operating profit	T18a, L1	£m	C	354.228	345.185
21.25	Total HCA Depreciation	T18a, L2	£m	C	160.774	161.616
21.26	Infrastructure renewals charge	T18a, L3	£m	C	90.000	104.200
21.27	Amortisation of PPP assets	-	£m	C	1.632	1.634
21.28	Amortisation of grants	-	£m	C	-0.893	-0.901
21.29	Deduction for capitalised revenue expenditure	T18a, L4	£m	I	1.652	1.644
21.30	Trading profit	T18a, L5	£m	C	607.393	613.378
Deductions to trading profit						
21.31	Depreciation on capitalised revenue expenditure - non - infrastructure	T18a, L6	£m	I	30.284	11.806
21.32	Depreciation on capitalised revenue expenditure - infrastructure	T18a, L7	£m	I	90.000	104.200
21.33	Total interest paid	T18a, L8	£m	I	145.703	153.181
21.34	Capital allowances - asset life <25 years	T18a, L9	£m	I	211.194	153.620
21.35	Capital allowances - asset life >=25 years	T18a, L10	£m	I	67.711	121.932
21.36	Industrial building allowance utilised	T18a, L11	£m	I	18.179	14.015
21.37	Other deductions	T18a, L12	£m	I	9.438	8.262
21.38	Total deductions	T18a, L13	£m	C	572.509	567.016
Additions to trading profit						
21.39	Grants and contributions taxable on receipt	T18a, L14	£m	C	0.000	0.000
21.40	Other additions	T18a, L15	£m	I	18.013	3.756
21.41	Total additions	T18a, L16	£m	C	18.013	3.756
Taxation						
21.42	Trading profit for tax	T18a, L17	£m	C	52.897	50.118
21.43	Adjusted trading profit for tax	T18a, L18	£m	I	0.000	0.000
21.44	Current tax charge	T18a, L19	£m	I	0.600	0.529
21.45	Prior Year adjustments	T18a, L20	£m	I	0.000	0.000
21.46	Total current tax charge	T18a, L22	£m	C	0.600	0.529

Scottish Water

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

Line	Description	Ofwat ref JR 07	Units	Field Type	2007-08			2008-09		
					Water	Wastewater	Total	Water	Wastewater	Total
Non-infrastructure asset additions by asset life (enhancement)										
22.1	Very Short	T34, L1	£m	I, C	77.812	51.856	129.668	20.129	44.469	64.598
22.2	Short	T34, L2	£m	I, C	16.369	0.865	17.234	0.000	3.190	3.190
22.3	Medium	T34, L3	£m	I, C	48.767	24.001	72.768	49.159	75.397	124.556
22.4	Medium long	T34, L4	£m	I, C	9.175	5.741	14.916	6.369	16.252	22.621
22.5	Long	T34, L5	£m	I, C	58.905	14.530	73.435	27.760	60.863	88.623
22.6	Land	T34, L6	£m	I, C	7.308	0.479	7.787	3.699	4.296	7.995
22.7	Land Disposals	T34, L7	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000
22.8	Total	T34, L8	£m	C	218.336	97.472	315.808	107.116	204.467	311.583

Non-infrastructure asset additions by asset life (base)										
22.9	Very Short	T34, L9	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000
22.10	Short	T34, L10	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000
22.11	Medium	T34, L11	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000
22.12	Medium long	T34, L12	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000
22.13	Long	T34, L13	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000
22.14	Total	T34, L14	£m	C	0.000	0.000	0.000	0.000	0.000	0.000

Non-infrastructure additions average life (years)										
22.15	Very Short	T34, L15	years	I	4.4	4.0	4.2	4.1	3.7	3.9
22.16	Short	T34, L16	years	I	15.0	15.0	15.0	15.0	15.0	15.0
22.17	Medium	T34, L17	years	I	21.1	20.3	20.8	20.3	20.2	20.3
22.18	Medium long	T34, L18	years	I	40.0	40.0	40.0	40.0	40.0	40.0
22.19	Long	T34, L19	years	I	60.0	60.0	60.0	60.0	60.0	60.0

Infrastructure Renewals charges, expenditure and provision					2007-08	2008-09
22.20	Infrastructure renewals expenditure	T33, L11	£m	I	115.530	57.156
22.21	Infrastructure renewals charges	T33, L12	£m	I	-90.000	-104.200
22.22	Infrastructure renewals prepayment/ (accrual)	T33, L13	£m	C	25.530	-47.044

Line	Description	Ofwat ref JR 07	Units	Field Type	1 Gross Book value As 31 March 2008	2 Net book value As 31 March 2008	3-10 Expected depreciation on Closing assets as of 31 March 2008							
							3 2009-10	4 2010-11	5 2011-12	6 2012-13	7 2013-14	8 2014-15	9 2015-16	10 Beyond 2015
22.23	Very Short	-	£m	I	28.380	8.654	3.462	3.462	1.731	0.000	0.000	0.000	0.000	0.000
22.24	Short	-	£m	I	1045.937	380.177	60.828	60.828	60.828	60.828	60.828	3.604	3.604	68.826
22.25	Medium	-	£m	I	2237.992	938.646	75.092	75.092	75.092	75.092	75.092	75.092	75.092	413.004
22.26	Medium long	-	£m	I	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
22.27	Long	-	£m	I	4125.440	2395.449	79.848	79.848	79.848	79.848	79.848	79.848	79.848	1836.511
22.28	Total	-	£m	C	7437.748	3722.926	219.230	219.230	217.499	215.768	215.768	158.544	158.544	2318.342

Scottish Water

Table 23: Interest analysis - RAR Proforma 23



Line	Description	Owat ref JR 07	Units	Field Type	2007-08	2008-09
Interest analysis						
23.1	Interest receivable/payable on intercompany balances	T18d, L4	£m	I	2.149	1.739
23.2	Interest receivable on short term deposits	-	£m	I	1.994	0.854
23.3	Other interest receivable	-	£m	I	0.041	0.062
23.4	Other interest payable	-	£m	I	-144.475	-152.160
23.5	Other finance charges - post employment costs	T18d, L10	£m	I	5.300	-1.350
23.6	Other finance charges	T18d, L11	£m	I	0.000	0.000
23.7	Total net interest	T18d, L12	£m	C	-134.991	-150.855

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

Line	Description	Ofwat ref JR 07	Units	Field Type	1	2	3	4	5	6
					2007-08			2008-09		
					Water Services	Sewerage Services	Core Business	Water Services	Sewerage Services	Core Business
Turnover - Primary income										
24.1	Household measured	-	£m	I,C	0.182	0.108	0.290	0.172	0.119	0.291
24.2	Household unmeasured	-	£m	I,C	325.197	348.172	673.369	339.474	364.970	704.444
24.3	Non-Household measured (charges scheme)	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.4	Non-Household measured (non-charges scheme)	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.5	Non-Household unmeasured (charges scheme)	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.6	Non-Household unmeasured (non-charges scheme)	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.7	Non-Household Roads Drainage	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.8	Non-Household Property Drainage	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.9	Non-Household Trade effluent (Charges scheme)	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.10	Non-Household Trade effluent (Non-charges scheme)	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.11	Wholesale revenue (charges scheme)	-	£m	I,C	108.398	196.934	305.332	113.651	204.950	318.601
24.12	Wholesale revenue (non-charges scheme)	-	£m	I,C	0.202	0.000	0.202	1.272	0.000	1.272
24.13	Total turnover - primary income	-	£m	C	433.979	545.214	979.193	454.569	570.039	1024.608
Turnover - Other sources (excluding third party services)										
24.14	Building water supplies	-	£m	I,C	4.495	0.000	4.495	1.190	0.000	1.190
24.15	Domestic septic tank emptying	-	£m	I,C	0.000	2.211	2.211	0.000	2.509	2.509
24.16	Standpipes	-	£m	I,C	0.601	0.000	0.601	0.710	0.000	0.710
24.17	Fire hydrants	-	£m	I,C	0.159	0.000	0.159	0.482	0.000	0.482
24.18	Rentals & wayleaves (including masts & towers)	-	£m	I,C	0.000	0.000	0.000	0.075	0.000	0.075
24.19	Rechargeable works	-	£m	I,C	0.000	0.000	0.000	0.010	0.000	0.010
24.20	Sundry	-	£m	I,C	0.065	0.000	0.065	0.170	0.000	0.170
24.21	Line 8	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.22	Line 9	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.23	Line 10	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.24	Line 11	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.25	Line 12	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.26	Line 13	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.27	Line 14	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.28	Line 15	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.29	Line 16	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.30	Line 17	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.31	Line 18	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.32	Total turnover - Other sources	-	£m	C	5.320	2.211	7.531	2.637	2.509	5.146

Scottish Water

Table 25: Bad debt - RAR Proforma 25



Line	Description	Ofwat ref JR 07	Units	Field Type	2007-08	2008-09
Household Trade Debtors						
25.1	Gross debt	-	£m	I	276.566	297.210
25.2	Bad debt provision	-	£m	I	-248.062	-270.861
25.3	Household Trade Debtors	-	£m	C	28.504	26.349
Wholesale/non-household Trade Debtors						
25.4	Gross debt	-	£m	I	1.702	2.441
25.5	Bad debt provision	-	£m	I	-0.179	-0.153
25.6	Wholesale/Non-Household Trade Debtors	-	£m	C	1.523	2.288
Bad debt provision in the year						
25.7	Household	-	£m	I	-12.040	-22.799
25.8	Wholesale/Non-household	-	£m	I	0.287	0.026

Scottish Water

Table 26: Provisions analysis - RAR Proforma 26



Line	Description	Ofwat ref JR 07	Units	Field Type	2007-08	2008-09
Provisions in the year - (classified as 'specific')						
26.1	Bad debt provision - household	-	£m		248.062	270.861
26.2	Bad debt provision - other	-	£m		0.179	0.153
26.3	Other 3	-	£m		0.000	0.000
26.4	Other 4	-	£m		0.000	0.000
26.5	Other 5	-	£m		0.000	0.000
26.6	Other 6	-	£m		0.000	0.000
26.7	Other 7	-	£m		0.000	0.000
Provisions in the year - (classified as 'general')						
26.8	Reorganisation	-	£m		5.395	8.182
26.9	Income uncertainty - wholesale	-	£m		8.910	10.200
26.10	Other	-	£m		0.537	0.349
26.11	Other 4	-	£m		0.000	0.000
26.12	Other 5	-	£m		0.000	0.000
26.13	Other 6	-	£m		0.000	0.000
26.14	Other 7	-	£m		0.000	0.000

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

Line	Description	Ofwat ref JR 07	Units	Field Type	1	2	3	4	5	6	7
					2008-09						
					Core	Licensed	Intercompany eliminations	Consolidated total Core/licensed	Non Core Non licensed	Intercompany eliminations	Consolidated
27.1	Turnover	T18, L1	£m	I,C	1029.754	355.356	-321.921	1063.189	31.430	0.000	1094.619
27.2	Operating costs		£m	I,C	-287.555	-340.966	319.676	-308.845	-28.061	-0.018	-336.924
27.3	PPP costs		£m	I,C	-131.972	0.000	0.000	-131.972	0.000	0.000	-131.972
27.4	Historical Cost Depreciation	T18, L2 +	£m	I,C	-161.616	-0.655	0.000	-162.271	-0.130	0.000	-162.401
27.5	Infrastructure Renewals charge	T18, L3	£m	I,C	-104.200	0.000	0.000	-104.200	0.000	0.000	-104.200
27.6	Amortisation of PPP assets		£m	I,C	-1.634	0.000	0.000	-1.634	0.000	0.000	-1.634
27.7	Amortisation of deferred income		£m	I,C	0.901	0.000	0.000	0.901	0.166	0.000	1.067
27.8	Operating income	T18, L4	£m	I,C	1.507	-0.191	0.000	1.316	0.000	0.191	1.507
27.9	Operating profit	T18, L5	£m	C	345.185	13.544	-2.245	356.484	3.405	0.173	360.062
27.10	Other income	T18, L6	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
27.11	Net interest receivable less payable	T18, L7	£m	I,C	-150.855	-2.264	0.000	-153.119	1.800	0.000	-151.319
27.12	Profit on ordinary activities before taxation	T18, L8	£m	C	194.330	11.280	-2.245	203.365	5.205	0.173	208.743
27.13	Taxation - current	T18, L9	£m	I,C	-0.830	-3.409	0.000	-4.239	-1.167	0.000	-5.406
27.14	Taxation - deferred	T18, L10	£m	I,C	-58.060	-0.807	0.590	-58.277	-0.228	0.000	-58.505
27.15	Profit on ordinary activities after taxation	T18, L11	£m	C	135.440	7.064	-1.655	140.849	3.810	0.173	144.832
27.16	Extraordinary items	T18, L12	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
27.17	Profit for the year	T18, L13	£m	C	135.440	7.064	-1.655	140.849	3.810	0.173	144.832
27.18	Dividends	T18, L14	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
27.19	Retained profit for year	T18, L15	£m	C	135.440	7.064	-1.655	140.849	3.810	0.173	144.832

Line	Description	Ofwat ref JR 07	Units	Field Type	1	2	3	4	5	6	7
					2008-09						
Core	Licensed	Intercompany eliminations	Consolidated total Core/licensed	Non Core Non licensed	Intercompany eliminations	Consolidated					
Fixed Assets											
2.1	Tangible Assets	T19, L1	£m	I,C	4291.375	0.310	0.000	4291.685	4.333	0.000	4296.018
2.2	Investment - loan to group company	T19, L2	£m	I,C	0.000	-45.288	0.000	-45.288	45.288	0.000	0.000
2.3	Investment - Other	T19, L3	£m	I,C	34.652	0.001	0.000	34.653	14.510	-49.110	0.053
2.4	Total fixed assets	T19, L4	£m	C	4326.027	-44.977	0.000	4281.050	64.131	-49.110	4296.071
Current Assets											
2.5	Stocks	T19, L5	£m	I,C	2.904	0.000	0.000	2.904	0.249	0.000	3.153
2.6	Debtors	T19, L6	£m	I,C	63.452	96.527	-29.184	130.795	5.886	-0.790	135.891
2.7	Cash at bank and in hand	T19, L7	£m	I,C	15.867	11.020	0.000	26.887	48.350	0.000	75.237
2.8	Short term deposits	T19, L8	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.9	Gilts Reserve		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.10	Assets transferred to PPP contractors		£m	I,C	32.233	0.000	0.000	32.233	0.000	0.000	32.233
2.11	Infrastructure Renewals prepayment	T19, L9	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.12	Total current assets	T19, L10	£m	C	114.456	107.547	-29.184	192.819	54.485	-0.790	246.514
Creditors: amounts falling due within one year											
2.13	Overdrafts	T19, L11	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.14	Infrastructure Renewals accrual	T19, L12	£m	I,C	-42.226	0.000	0.000	-42.226	0.000	0.000	-42.226
2.15	Creditors	T19, L13	£m	I,C	-275.191	-36.381	26.939	-284.633	-4.328	0.790	-288.171
2.16	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	-2.934	0.000	0.000	-2.934	0.000	0.000	-2.934
2.17	Corporation tax payable	T19, L15	£m	I,C	0.522	-2.088	0.000	-1.566	-0.597	0.000	-2.163
2.18	Dividends payable	T19, L16	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.19	Total creditors	T19, L18	£m	C	-319.829	-38.469	26.939	-331.359	-4.925	0.790	-335.494
2.20	Net current assets	T19, L19	£m	C	-205.373	69.078	-2.245	-138.540	49.560	0.000	-88.980
2.21	Total assets less current liabilities		£m	C	4120.654	24.101	-2.245	4142.510	113.691	-49.110	4207.091
Creditors: amounts falling due after one year											
2.22	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	-7.130	0.000	0.000	-7.130	0.000	0.000	-7.130
2.23	Other creditors	T19, L21	£m	I,C	-38.502	-0.500	0.000	-39.002	0.000	0.000	-39.002
2.24	Total creditors	T19, L22	£m	C	-45.632	-0.500	0.000	-46.132	0.000	0.000	-46.132
Provision for liabilities & charges											
2.25	Deferred tax provision	T19, L23	£m	I,C	-301.162	0.243	0.590	-300.329	-0.466	0.000	-300.795
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-21.124	0.000	0.000	-21.124	-8.811	0.000	-29.935
2.27	Post employment assets / (liabilities)	T19, L25	£m	I,C	-160.450	-0.354	0.000	-160.804	0.000	0.000	-160.804
2.28	Other provisions	T19, L26	£m	I,C	-18.731	-0.064	0.000	-18.795	-0.386	0.000	-19.181
2.29	Net Assets employed	T19, L28	£m	C	3573.555	23.426	-1.655	3595.326	104.028	-49.110	3650.244
Capital and reserves											
2.30	Government Loans / Called up share capital		£m	I,C	2784.429	11.500	0.000	2795.929	96.110	-49.110	2842.929
2.31	Income and Expenditure account	T19, L31	£m	I,C	655.696	11.926	-1.655	665.967	7.918	0.000	673.885
2.32	Other reserves	T19, L32	£m	I,C	133.430	0.000	0.000	133.430	0.000	0.000	133.430
2.33	Capital & reserves	T19, L33	£m	C	3573.555	23.426	-1.655	3595.326	104.028	-49.110	3650.244

reportminus5	2003-04
reportminus4	2004-05
reportminus3	2005-06
reportminus2	2006-07
reportminus1	2007-08
reportyear	2008-09
reportyearplus1	2009-10
reportyearplus2	2010-11
reportyearplus3	2011-12
reportyearplus4	2012-13
reportyearplus5	2013-14
reportyearplus6	2014-15
reportyearplus7	2015-16