

Summary

Table / Proforma	Name	In JR10	WICS 10 Ref	In Ofwat 10 RAG?	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

Changes between 2008-09 v1 and 2008-09 v1

Number	Table	Row
1	M20	0a - 0c
2	M20	14a - 14c

Changes between 2008-09 and 2009-10 M Ta

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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

1.1 M tables

Commentary

New line definitions added for these 3 lines, to match context of surrounding lines concerning Government Loans
New line definitions added for these 3 lines, to match context of surrounding lines concerning Non-Government L

bles

nd 5.18) and extraordinary items (4.19)

3
_oans

Key

Input cell

Calculated cell

Scottish Water

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2008-09			2009-10		
					Core	Non Core	Total	Core	Non Core	Total
1.1	Turnover	T18, L1	£m	I,C	1029.754	4.669	1034.423	1066.186	4.731	1070.917
1.2	Operating expenditure	T18, L2 + T18, L3	£m	I,C	-290.855	-3.845	-294.700	-302.569	-4.393	-306.962
1.3	PPP costs		£m	I,C	-131.972	0.000	-131.972	-134.464	0.000	-134.464
1.4	Historical Cost Depreciation		£m	I,C	-161.616	0.000	-161.616	-194.583	0.000	-194.583
1.5	Infrastructure Renewals charge		£m	I,C	-104.200	0.000	-104.200	-106.200	0.000	-106.200
1.6	Amortisation of PPP assets		£m	I,C	-1.634	0.000	-1.634	-1.638	0.000	-1.638
1.7	Amortisation of deferred income	£m	I,C	0.901	0.000	0.901	0.901	0.000	0.901	
1.8	Operating income	T18, L4	£m	I,C	1.507	0.000	1.507	1.558	0.000	1.558
1.9	Operating profit	T18, L5	£m	C	341.885	0.824	342.709	329.191	0.338	329.529
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	-149.505	0.000	-149.505	-155.247	0.000	-155.247
1.12	Profit on ordinary activities before taxation	T18, L8	£m	C	192.380	0.824	193.204	173.944	0.338	174.282
1.13	Taxation - current	T18, L9	£m	I,C	-0.830	0.000	-0.830	-0.237	0.000	-0.237
1.14	Taxation - deferred	T18, L10	£m	I,C	-63.860	-0.231	-64.091	-32.997	-0.095	-33.092
1.15	Profit on ordinary activities after taxation	T18, L11	£m	C	127.690	0.593	128.283	140.710	0.243	140.953
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	127.690	0.593	128.283	140.710	0.243	140.953
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	127.690	0.593	128.283	140.710	0.243	140.953

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2008-09			2009-10		
					Core	Non Core	Total	Core	Non Core	Total
Fixed Assets										
2.1	Tangible Assets	T19, L1	£m	I,C	4291.375	0.000	4291.375	4533.944	0.000	4533.944
2.2	Investment - loan to group company	T19, L2	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.3	Investment - Other	T19, L3	£m	I,C	34.652	3.000	37.652	34.678	3.000	37.678
2.4	Total fixed assets	T19, L4	£m	C	4326.027	3.000	4329.027	4568.622	3.000	4571.622
Current Assets										
2.5	Stocks	T19, L5	£m	I,C	2.904	0.000	2.904	2.523	0.000	2.523
2.6	Debtors	T19, L6	£m	I,C	63.452	0.836	64.288	51.403	0.765	52.168
2.7	Cash at bank and in hand	T19, L7	£m	I,C	15.867	0.050	15.917	153.481	0.050	153.531
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	32.233	0.000	32.233	35.360	0.000	35.360
2.11	Infrastructure Renewals prepayment	T19, L9	£m	I,C	0.000	0.000	0.000	18.731	0.000	18.731
2.12	Total current assets	T19, L10	£m	C	114.456	0.886	115.342	261.498	0.815	262.313
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	-42.226	0.000	-42.226	0.000	0.000	0.000
2.15	Creditors	T19, L13	£m	I,C	-275.191	0.712	-274.479	-339.719	1.121	-338.598
2.16	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	-2.934	0.000	-2.934	-1.430	0.000	-1.430
2.17	Corporation tax payable	T19, L15	£m	I,C	0.522	0.000	0.522	0.200	0.000	0.200
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	-319.829	0.712	-319.117	-340.949	1.121	-339.828
2.20	Net current assets	T19, L19	£m	C	-205.373	1.598	-203.775	-79.451	1.936	-77.515
2.21	Total assets less current liabilities		£m	C	4120.654	4.598	4125.252	4489.171	4.936	4494.107
Creditors: amounts falling due after one year										
2.22	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	-7.130	0.000	-7.130	-5.700	0.000	-5.700
2.23	Other creditors	T19, L21	£m	I,C	-38.502	0.000	-38.502	-18.700	0.000	-18.700
2.24	Total creditors	T19, L22	£m	C	-45.632	0.000	-45.632	-24.400	0.000	-24.400
Provision for liabilities & charges										
2.25	Deferred tax provision	T19, L23	£m	I,C	-306.962	-0.469	-307.431	-339.982	-0.564	-340.546
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-21.124	0.000	-21.124	-19.646	0.000	-19.646
2.27	Post employment assets / (liabilities)	T19, L25	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.28	Other provisions	T19, L26	£m	I,C	-57.331	0.000	-57.331	-53.111	0.000	-53.111
2.29	Net Assets employed	T19, L28	£m	C	3689.605	4.129	3693.734	4052.032	4.372	4056.404
Capital and reserves										
2.30	Government loans		£m	I,C	2784.429	0.000	2784.429	3006.146	0.000	3006.146
2.31	Income and Expenditure account	T19, L31	£m	I,C	771.746	4.129	775.875	912.456	4.372	916.828
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	3689.605	4.129	3693.734	4052.032	4.372	4056.404

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

Line	Description	Ofwat ref JR 10	Units	Field Type	Statutory UK GAAP	Regulatory	Explanation of difference
Profit and loss account							
3.1	Operating profit		£m		345.300	329.191	Non reg £0.3m; Bus Stream* £17.6m; Horizons* £0.5m; i/co & IFRS adj £(2.3)m
3.2	Profit before tax		£m		145.300	173.944	Non reg £0.3m; Bus Stream* £16.7m; Horizons* £0.5m; i/co & IFRS adj £(46.2)m
3.3	Cost of sales & Admin expenses		£m		778.800	737.000	
3.4	Interest & other finance costs		£m		200.000	155.247	Bus Stream* £0.9m; IFRS adj £43.8m
3.5	Taxation		£m		37.700	39.034	Non reg £0.1m; Bus Stream* £4.7m; Horizons £0.3m; i/co & IFRS adjs £(6.5)m
3.6	Other 5		£m				
3.7	Other 6		£m				
Balance Sheet							
3.8	Tangible Fixed assets (net book value)		£m		4959.100	4533.944	} IFRS adjs - Infra assets £(35.2)m; PFI leased assets £406.2m
3.9	Infrastructure Renewals accrual/prepayment		£m			18.731	}
3.10	Assets transferred to PPP contractors		£m			35.360	}
3.11	Debtors		£m		52.200	51.403	Non reg £0.8m
3.12	Creditors - total		£m		-379.100	-358.419	} Non reg £1.1m; IFRS adj £(2.1)m
3.13	Deferred income		£m			-19.646	}
3.14	Borrowings (excl Govt loans)		£m		-467.500	-7.130	IFRS adj (PFI - finance lease obligations) £(460.4)m
3.15	Deferred taxation		£m		-211.800	-339.982	Non reg £(0.5)m; IFRS adj (net down of DT re IAS pension) £128.7m

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 10	Units	Field Type	2008-09 Core	2009-10 Core
4.1	Turnover	T20, L1	£m	C	1029.754	1066.186
4.2	Current cost operating expenditure	T20, L2	£m	I	-290.855	-302.569
4.3	PPP costs		£m	I	-131.972	-134.464
4.4	Current Cost Depreciation		£m	I	-223.420	-288.362
4.5	Infrastructure Renewals Charge		£m	I	-104.200	-106.200
4.6	Amortisation of PPP		£m	I	-1.634	-1.638
4.7	Amortisation of deferred income		£m	I	0.898	0.941
4.8	Operating income	T20, L3	£m	C	0.100	1.062
4.9	Current cost operating profit before working capital adjustment		£m	C	278.671	234.956
4.10	Working capital adjustment	T20, L4	£m	C	-0.603	6.824
4.11	Current cost operating profit	T20, L5	£m	C	278.068	241.780
4.12	Other income	T20, L6	£m	C	0.000	0.000
4.13	Net interest receivable less payable	T20, L7	£m	C	-149.505	-155.247
4.14	Financing adjustment	T20, L8	£m	C	-0.115	4.179
4.15	Current cost profit before taxation	T20, L9	£m	C	128.448	90.712
4.16	Taxation - Current taxation	T20, L10	£m	C	-0.830	-0.237
4.17	Taxation - Deferred	T20, L11	£m	C	-63.860	-32.997
4.18	Current cost profit on ordinary activities	T20, L12	£m	C	63.758	57.478
4.19	Extraordinary items	T20, L13	£m	C	0.000	0.000
4.20	Current cost profit for the year	T20, L14	£m	C	63.758	57.478
4.21	Dividends	T20, L15	£m	C	0.000	0.000
4.22	Current cost profit retained	T20, L16	£m	C	63.758	57.478

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Table 5: Current Cost Balance Sheet
for Core Business as at 31 March (RAR Proforma 5)



Line	Description	Ofwat ref JR 10	Units	Field Type	2008-09	2009-10
					Core	Core
Fixed Assets						
5.1	Tangible assets	T24, L1	£m	C	41205.921	39887.967
5.2	Third party contributions	T24, L2	£m	I	-22.728	-22.221
Other Operating Assets and liabilities						
5.3	Working capital	T24, L3	£m	C	-153.391	-232.468
5.4	Cash	T24, L4	£m	C	15.867	153.481
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	-42.226	18.731
5.8	Net operating assets	T24, L8	£m	C	41003.443	39805.490
Non-operating assets and liabilities						
5.9	Borrowings (excl. govt. loans)	T24, L9	£m	C	-2.934	-1.430
5.10	Gilts reserve		£m	C	0.000	0.000
5.11	Assets transferred to PPP contractors		£m	C	32.233	35.360
5.12	Non-trade debtors	T24, L10	£m	C	20.158	11.417
5.13	Non-trade creditors due within one year	T24, L11	£m	C	-75.602	-64.742
5.14	Investment - loan to group company	T24, L12	£m	C	0.000	0.000
5.15	Investment - Other	T24, L13	£m	C	34.652	34.678
5.16	Corporation tax payable	T24, L14	£m	C	0.522	0.200
5.17	Dividends payable	T24, L15	£m	C	0.000	0.000
5.18	Total non-operating assets and liabilities		£m	C	9.029	15.483
Creditors - amounts falling due after more than one year						
5.19	Borrowings (excl. govt. loans)	T24, L17	£m	C	-7.130	-5.700
5.20	Other Creditors	T24, L18	£m	C	-38.502	-18.700
5.21	Total Creditors falling due after more than one year		£m	C	-45.632	-24.400
Provisions for liabilities & charges						
5.22	Deferred tax provision	T24, L19	£m	C	-306.962	-339.982
5.23	Post employment asset / (liabilities)	T24, L20	£m	C	0.000	0.000
5.24	Other provisions	T24, L21	£m	C	-57.331	-53.111
5.25	Total provisions		£m	C	-364.293	-393.093
5.26	Net assets employed	T24, L23	£m	C	40602.547	39403.480
Capital and reserves						
5.27	Government Loans		£m	C	2784.429	3006.146
5.28	Income and expenditure account	T24, L26	£m	I	670.803	728.281
5.29	Current cost reserve	T24, L27	£m	C	37013.885	35535.623
5.30	Other reserves	T24, L28	£m	C	133.430	133.430
5.31	Total capital & reserves	T24, L29	£m	C	40602.547	39403.480

Scottish Water

Table 6: Current Cost Cash Flow

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2008-09			2009-10		
					Core	Non Core	Total	Core	Non Core	Total
6.1	Net cash flow from operating activities	T28, L1	£m	I,C	620.867	6.436	627.303	630.858	0.000	630.858
Movements in non-trade debtors/creditors and extraordinary items										
6.2	Net cash changes in Non-trade debtors/creditors		£m	I,C	15.053	-9.490	5.563	9.156	0.000	9.156
6.3	Cash changes in extraordinary items		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
Returns on investments & servicing of finance										
6.4	Interest received	T28, L2	£m	I,C	3.455	0.000	3.455	0.340	0.000	0.340
6.5	Interest paid	T28, L3	£m	I,C	-152.364	0.000	-152.364	-154.900	0.000	-154.900
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	-148.909	0.000	-148.909	-154.560	0.000	-154.560
Taxation										
6.8	Taxation paid	T28, L7	£m	I,C	-1.352	0.000	-1.352	0.107	0.000	0.107
Capital expenditure and financial investment										
6.9	Gross cost of purchase of fixed assets	T28, L8	£m	I,C	-719.699	0.000	-719.699	-575.715	0.000	-575.715
6.10	Receipt of grants and contributions	T28, L9	£m	I,C	0.000	0.000	0.000	7.021	0.000	7.021
6.11	Infrastructure renewals expenditure	T28, L10	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.12	Disposal of fixed assets	T28, L11	£m	I,C	2.991	3.332	6.323	1.964	0.000	1.964
6.13	Movements on long term loans to group companies	T28, L12	£m	I,C	58.500	0.000	58.500	0.000	0.000	0.000
6.14	Net cash outflow from investing activities	T28, L13	£m	C	-658.208	3.332	-654.876	-566.730	0.000	-566.730
6.15	Acquisitions and disposals	T28, L14	£m	I,C	0.000	-3.000	-3.000	0.000	0.000	0.000
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	-172.549	-2.722	-175.271	-81.169	0.000	-81.169
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	348.300	0.000	348.300	339.900	0.000	339.900
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	-187.006	0.000	-187.006	-121.117	0.000	-121.117
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	161.294	0.000	161.294	218.783	0.000	218.783
6.26	Increase (decrease) in cash and cash equivalents	T28, L23	£m	C	-11.255	-2.722	-13.977	137.614	0.000	137.614

Line	Description	Ofwat ref JR 10	Units	Field Type	2008-09			2009-10		
					Water	Wastewater	Core Business	Water	Wastewater	Core Business
Turnover										
7.1	Household		£m	C	339.646	365.089	704.735	356.372	381.061	737.433
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	114.923	204.950	319.873	119.828	204.765	324.593
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	2.637	2.509	5.146	1.771	2.389	4.160
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	457.206	572.548	1029.754	477.971	588.215	1066.186
Operating income										
7.10	Current cost profit or loss on disposal of fixed assets	T23, L17	£m	I,C	0.052	0.048	0.100	0.604	0.458	1.062
7.11	Exceptional items	T23, L18	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
7.12	Other operating income	T23, L19	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
7.13	Total operating income	T23, L20	£m	C	0.052	0.048	0.100	0.604	0.458	1.062
Working capital adjustment										
7.14	Working capital adjustment	T23, L21	£m	I,C	-0.268	-0.335	-0.603	3.060	3.764	6.824

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

Line	Description	Ofwat ref	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 2009	T25, L1	£m	I,C	3970.211	12116.557	145.504	16232.272	3408.401	24150.960	37.684	27597.045	1091.427	44920.744
Revaluations														
8.2	Investment plan adjustment (excl. inflation)	T25, L2	£m	I,C	-347.348	-895.563	-56.151	-1299.062	-283.100	-1593.138	-18.586	-1894.824	0.000	-3193.886
8.3	Inflation adjustment	T25, L3	£m	I,C	176.635	539.065	6.473	722.173	151.640	1074.476	1.677	1227.793	0.000	1949.966
8.4	Disposals	T25,L4	£m	I,C	-5.056	0.000	-0.186	-5.242	-4.207	0.000	-0.048	-4.255	0.000	-9.497
8.5	Additions	T25,L5	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	604.715	604.715
8.6	Reclassifications		£m	I,C	158.008	41.931	31.790	231.729	147.485	62.836	22.648	232.969	-631.855	-167.157
8.7	At 31 March 2010	T25,L6	£m	C	3952.450	11801.990	127.430	15881.870	3420.219	23695.134	43.375	27158.728	1064.287	44104.885
Depreciation														
8.8	At 1 April 2009	T25,L7	£m	I,C	1895.772	0.000	66.007	1961.779	1743.583	0.000	9.461	1753.044		3714.823
Revaluations														
8.9	Investment plan adjustment (excl. inflation)	T25,L8	£m	I,C	99.609	0.000	-19.041	80.568	-20.063	0.000	-3.449	-23.512		57.056
8.10	Inflation adjustment	T25,L9	£m	I,C	84.343	0.000	2.936	87.279	77.572	0.000	0.421	77.993		165.272
8.11	Disposals	T25,L12	£m	I,C	-4.561	0.000	-0.168	-4.729	-3.825	0.000	-0.041	-3.866		-8.595
8.12	Charge for year	T25,L13	£m	I,C	143.850	0.000	11.188	155.038	128.259	0.000	5.065	133.324		288.362
8.13	At 31 March 2010	T25,L14	£m	C	2219.013	0.000	60.922	2279.935	1925.526	0.000	11.457	1936.983		4216.918
8.14	Net book amount at 1 April 2009	T25,L15	£m	C	2074.439	12116.557	79.497	14270.493	1664.818	24150.960	28.223	25844.001	1091.427	41205.921
8.15	Net book amount at 31 March 2010	T25,L16	£m	C	1733.437	11801.990	66.508	13601.935	1494.693	23695.134	31.918	25221.745	1064.287	39887.967

Scottish Water

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2008-09	2009-10
11.1	Stocks	T26, L1	£m	I	2.904	2.523
11.2	Trade debtors - Household		£m	I	26.349	27.976
11.3	Trade debtors - Non Household (licensed businesses)		£m	I	0.000	0.000
11.4	Other trade debtors	T26, L6	£m	I	2.288	4.433
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	14.657	7.577
11.7	Trade creditors	T26, L9	£m	I	-25.045	-23.896
11.8	Wholesale charge prepayment		£m	I	-27.658	-25.444
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	-52.279	-129.651
11.11	Credit note provisions		£m	I	-18.072	-21.088
11.12	Accruals and other creditors	T26, L12	£m	I	-76.535	-74.898
11.13	Total working capital	T26, L13	£m	C	-153.391	-232.468

Scottish Water

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

Line	Description	Ofwat ref JR 10	Units	Field Type	2008-09	2009-10
12.1	Balance at 1 April	T27, L1	£m	I	30534.612	37013.885
12.2	Investment plan adjustment	T27, L2	£m	I	6604.610	-3250.942
Inflation adjustments:						
12.3	Fixed assets		£m	I	-126.136	1784.694
12.4	Working capital adjustment	T27, L4	£m	C	0.603	-6.824
12.5	Financing adjustment	T27, L5	£m	I	0.115	-4.179
12.6	Grants and third party contributions adjustment	T27, L6	£m	I	0.081	-1.011
12.7	Balance at 31 March	T27, L7	£m	C	37013.885	35535.623

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 10	Units	Field Type	2008-09	2009-10
13.1	Current cost operating profit	T29,L1	£m	C	278.068	241.780
13.2	Working capital adjustment	T29,L2	£m	C	0.603	-6.824
13.3	Movement in working capital	T29,L3	£m	I, C	13.940	1.705
13.4	Receipt from other income	T29,L4	£m	I	0.000	0.000
13.5	Current Cost depreciation	T29,L5	£m	C	223.420	288.362
13.6	Amortisation of PPP assets		£m	C	1.634	1.638
13.7	Amortisation of deferred income		£m	C	-0.898	-0.941
13.8	Current cost profit/(loss) on sale of assets	T29,L6	£m	C	-0.100	-1.062
13.9	Infrastructure renewals charge	T29,L7	£m	C	104.200	106.200
13.10	Other non-cash profit and loss items	T29,L8	£m	I	0.000	0.000
13.11	Net cash flow from operating activities	T29,L9	£m	C	620.867	630.858

Scottish water

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



Line	Description	Ofwat ref JR 10	Units	Field Type	Government Loans	Non-government Loans	Total
14.1	Less than one year	-	£m	C	180.511	1.434	181.945
14.2	Between one and two years	-	£m	C	94.395	1.561	95.956
14.3	Between two and five years	-	£m	C	285.306	3.135	288.441
14.4	Between five and twenty years	-	£m	C	1547.492	1.000	1548.492
14.5	In more than twenty years	-	£m	C	898.442	0.000	898.442
14.6	Total Borrowings	-	£m	C	3006.146	7.130	3013.276
14.7	Cash	-	£m	C			153.481
14.8	Short term deposits	-	£m	C			0.000
14.9	Net debt	-	£m	C			2859.795

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 10	Units	Field Type	2005-06	2006-07	2007-08	2008-09	2009-10
16.1	Turnover	-	£m	I,C	0.000	972.806	986.724	1029.754	1066.186
16.2	Current cost operating costs	-	£m	I,C	0.000	-509.159	-542.462	-619.211	-697.828
16.3	PPP Costs	-	£m	I,C	0.000	-125.089	-126.969	-131.972	-134.464
16.4	Operating income/expense	-	£m	I,C	0.000	1.407	9.271	0.100	1.062
16.5	Working capital adjustment	-	£m	I,C	0.000	7.270	6.820	-0.603	6.824
16.6	Current cost operating profit	-	£m	C	0.000	347.235	333.384	278.068	241.780
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	-142.600	-140.291	-149.505	-155.247
16.9	Financing adjustment	-	£m	I,C	0.000	5.259	1.500	-0.115	4.179
16.10	Current cost profit before taxation	-	£m	C	0.000	209.894	194.593	128.448	90.712
16.11	Taxation	-	£m	I,C	0.000	-68.218	-37.268	-64.690	-33.234
16.12	Current cost profit on ordinary activities	-	£m	C	0.000	141.676	157.325	63.758	57.478
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	141.676	157.325	63.758	57.478
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	141.676	157.325	63.758	57.478

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

Line	Description	Ofwat ref JR 10	Units	Field Type	2005-06	2006-07	2007-08	2008-09	2009-10
17.1	Tangible fixed assets	-	£m	I,C	0.000	27627.678	34310.494	41205.921	39887.967
17.2	Third party contributions	-	£m	I,C	0.000	-19.689	-21.368	-22.728	-22.221
17.3	Working capital	-	£m	I,C	0.000	-181.028	-158.729	-153.391	-232.468
17.4	Cash, Short term deposits and overdrafts	-	£m	I,C	0.000	3.289	27.122	15.867	153.481
17.5	Infrastructure Renewals prepayment (accrual)	-	£m	I,C	0.000	-20.712	4.818	-42.226	18.731
17.6	Net operating assets	-	£m	C	0.000	27409.538	34162.337	41003.443	39805.490
17.7	Borrowings (non-government)	-	£m	I,C	0.000	-6.567	-7.967	-2.934	-1.430
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	35.500	33.868	32.233	35.360
17.10	Non-trade debtors	-	£m	I,C	0.000	20.853	32.495	20.158	11.417
17.11	Non-trade creditors due within one year	-	£m	I,C	0.000	-59.050	-73.161	-75.602	-64.742
17.12	Investments	-	£m	I,C	0.000	64.545	93.151	34.652	34.678
17.13	Corporation tax payable	-	£m	I,C	0.000	0.000	0.000	0.522	0.200
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	27464.819	34240.723	41012.472	39820.973
17.16	Creditors due after more than one year	-	£m	I,C	0.000	-39.124	-49.060	-45.632	-24.400
17.17	Provisions for liabilities and charges	-	£m	I,C	0.000	-261.285	-301.407	-364.293	-393.093
17.18	Net assets	-	£m	C	0.000	27164.410	33890.256	40602.547	39403.480
17.19	Government Loans	-	£m	I,C	0.000	2412.203	2615.169	2784.429	3006.146
17.20	Income and expenditure account	-	£m	I,C	0.000	440.120	607.045	670.803	728.281
17.21	Current cost reserve	-	£m	I,C	0.000	24178.657	30534.612	37013.885	35535.623
17.22	Other reserves	-	£m	I,C	0.000	133.430	133.430	133.430	133.430
17.23	Total capital and reserves	-	£m	C	0.000	27164.410	33890.256	40602.547	39403.480

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

					2009-10												
					1	2	3	4	5	6	7	8	9	10	11	12	13
					NON-CORE/NON-LICENSED	CORE / LICENSED											
Line Ref.	Description	Ofwat Ref JR 10	Units	Field Type	Total	WHOLESALE			Water Distribution	Wholesale Core Total	RETAIL			Water Service Core Total	Water Service Total		
						Water Resources & Treatment Source	Trtmt	Total			Retail Domestic	Retail - Non Domestic			Total	Total	CG
Service Analysis - Water : Direct Costs																	
M18.1	Employment costs	T21, L1	£m	I/C	2.418	1.361	11.661	13.022	25.115	38.137					38.137	40.555	A2
M18.2	Power	T21, L2	£m	I/C	0.057	3.529	5.424	8.953	7.047	16.000					16.000	16.057	A2
M18.3	Hired and contracted services	T21, L4	£m	I/C	4.319	0.116	2.561	2.677	13.088	15.765					15.765	20.084	A2
M18.4	Materials and consumables	T21, L6	£m	I/C	1.288	0.130	9.925	10.055	1.454	11.509					11.509	12.797	A2
M18.5	Service charges SEPA	T21, L7	£m	I/C	0.005	0.052	2.860	2.912	0.000	2.912					2.912	2.917	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	0.184	0.179	1.267	1.446	1.774	3.220					3.220	3.404	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	0.049	0.019	0.068	0.068	0.068	A2
M18.12	Generate & Issue Bills		£m	I/C	0.014						7.581	0.078	0.030	0.108	7.689	7.703	A2
M18.13	Handle Billing Enquiries		£m	I/C	0.000						0.000	0.080	0.031	0.111	0.111	0.111	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						0.207	0.000	0.000	0.000	0.207	0.207	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	0.006						0.066	0.032	0.021	0.053	0.119	0.125	A2
M18.30	Direct employment costs		£m	I/C							0.170	0.172	0.066	0.238			
M18.31	IT (exc employment)		£m	I/C							0.059	0.021	0.008	0.029			
M18.32	Total direct costs	T21, L10	£m	C	8.291	5.367	33.698	39.065	48.478	87.543	7.854	0.239	0.101	0.340	95.737	104.028	A2
M18.33	General and support costs	T21, L11	£m	I/C	1.547	1.511	7.103	8.614	14.722	23.336	0.556	0.104	0.047	0.151	24.043	25.590	A2
M18.34	Functional expenditure	T21, L12	£m	C	9.838	6.878	40.801	47.679	63.200	110.879	8.410	0.343	0.148	0.491	119.780	129.618	A2
Operating Expenditure																	
M18.35	Scientific services	T21, L14	£m	I	0.202		4.064	6.077	10.141	0.056				0.004	10.201	10.403	A2
M18.36	Cost of Regulation	T21, L15	£m	I					2.692	0.449				0.242	3.383	3.383	A2
M18.37	Total business activities	T21, L16	£m	C	0.202		4.064	6.077	12.833	0.505				0.246	13.584	13.786	A2
M18.38	Local authority rates	T21, L17	£m	I	0.102		9.480	13.636	23.116	0.049				0.068	23.233	23.335	A2
M18.39	Bad Debt charge	T21, L18	£m	I	0.236				0.000	12.516		0.000	0.000	0.000	12.516	12.752	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			13.544	19.713	35.949	13.070				0.314	49.333	49.333	A2
M18.42	Third party services - opex	T21, L21	£m	I/C			0.600	1.513	2.113	0.000				0.664	2.777	2.777	A2
M18.43	Total operating expenditure	T21, L22	£m	C	0.540		14.144	21.226	38.062	13.070				0.978	52.110	52.650	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	31.960	31.960					31.960	31.960	A3
M18.45	Reactive and planned maintenance non-infrastructure	T21, L24	£m	I/C	0.000	0.295	3.948	4.243	1.365	5.608	0.000	0.000	0.000	0.000	5.608	5.608	A3
Capital Maintenance																	
M18.46	Infrastructure renewals expenditure	T21, L25	£m	I/C	0.058		10.103	59.758	69.861						69.861	69.919	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	0.496		61.619	17.336	78.955						78.955	79.451	A2
M18.49	Amortisation of deferred credits	T21, L28	£m	I/C	0.000		-0.460	-0.191	-0.651						-0.651	-0.651	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	A2
M18.51	Business activities depreciation charge	T21, L30	£m	I/C	0.000		1.228	1.677	2.905	0.064				1.879	4.848	4.848	A2
M18.52	Capital maintenance less third party services	T21, L31	£m	C			72.490	78.580	151.070	0.064				1.879	153.013	153.013	A2
M18.53	Third party services - depreciation	T21, L32	£m	I/C			1.045	0.253	1.298	0.000				0.339	1.637	1.637	A2
M18.54	Total capital maintenance	T21, L33	£m	C	0.554		73.535	78.833	152.368	0.064				2.218	154.650	155.204	A2
M18.55	Total operating costs	T21, L34	£m	C	10.932		135.358	163.259	301.309	21.544				3.687	326.540	337.472	A2

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

					2009-10													
					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 J R 10	Units	Field Type	Total	WHOLESALE			Water Distribution	Wholesale Core Total	Retail Domestic	RETAIL			Water Service Core Total	Water Service Total		Assets in course of construction
						Sourcing	Trtmt	Total				Measd	Non Measd	Total		CG		
Gross replacement cost																		
M18b.1	Gross replacement cost at 1 April	T25. L1	£m	I/C	0.000													595.509
M18b.2	Investment plan adjustment	T25. L2	£m	I/C	0.000													0.000
M18b.3	RPI adjustment	T25. L3	£m	I/C	0.000													0.000
M18b.4	Disposals	T25. L4	£m	I/C	0.000													0.000
M18b.5	Additions	T25. L5	£m	I/C	0.000													317.670
M18b.5a	Reclassifications		£m	I/C	0.000													-310.233
M18b.6	Gross replacement cost at 31 March	T25. L6	£m	I/C	0.000													602.946
Depreciation																		
M18b.7	Depreciation at 1 April	T25. L7	£m	I/C	0.000													
M18b.8	Investment plan adjustment	T25. L8	£m	I/C	0.000													
M18b.9	Investment plan adjustment - gross MEA revaluation	T25. L9	£m	I/C	0.000													
M18b.10	Investment plan adjustment - amendment to remaining useful econ.lives	T25. L10	£m	I/C	0.000													
M18b.11	RPI adjustment	T25. L11	£m	I/C	0.000													
M18b.12	Disposals	T25. L12	£m	I/C	0.000													
M18b.13	Charge for year	T25. L13	£m	I/C	0.000													
M18b.14	Depreciation at 31 March	T25. L14	£m	I/C	0.000													
M18b.15	Net book amount at 31 March	T25. L15	£m	I/C	0.000													
M18b.16	Net book amount at 1 April	T25. L16	£m	I/C	0.000													

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

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

					2009-10													
					1	2	3	4	5	6	7	8	9	10	11	12		
					NON-CORE/NON-LICENSED					CORE / LICENSED								
Line Ref.	Description	Ofwat Ref R 10	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	1.712	13.477	11.330	3.060	27.867					27.867	29.579	A2		
M18.2	Power	T21, L2	£m	I/C	0.087	6.515	11.505	1.314	19.334					19.334	19.421	A2		
M18.3	Hired and contracted services	T21, L4	£m	I/C	4.049	5.336	1.700	4.471	11.507					11.507	15.556	A2		
M18.4	Annual charge for PPP schemes		£m	I/C	0.000	14.297	72.345	46.420	133.062					133.062	133.062	A2		
M18.5	Internal cost of PPP schemes		£m	I/C	0.000	0.147	2.283	2.967	5.397					5.397	5.397	A2		
M18.6	Materials and consumables	T21, L6	£m	I/C	0.135	0.805	1.906	0.654	3.365					3.365	3.500	A2		
M18.7	Service charges SEPA	T21, L7	£m	I/C	0.011	1.053	6.294	0.103	7.450					7.450	7.461	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	A2		
M18.10	Other direct costs	T21, L9	£m	I/C	0.593	0.000	0.875	0.071	2.172					2.172	2.765	A2		
M18.11	Contract Management		£m	I/C	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	0.079	0.080	0.159	0.159	0.159	A2		
M18.13	Generate & Issue Bills		£m	I/C	0.028					7.294	0.125	0.126	0.251	7.545	7.573	A2		
M18.14	Handle Billing Enquiries		£m	I/C	0.000					0.000	0.129	0.130	0.259	0.259	0.259	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					0.203	0.000	0.000	0.000	0.203	0.203	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	0.055					0.072	0.025	0.024	0.049	0.121	0.176	A2		
M18.31	Direct employment costs		£m	I/C						0.173	0.275	0.278	0.553					
M18.32	IT (exc employment)		£m	I/C						0.059	0.033	0.033	0.066					
M18.33	Total direct costs	T21, L10	£m	C	6.670	42.856	108.238	59.060	210.154	7.569	0.358	0.360	0.718	218.441	225.111	A2		
M18.34	General and support costs	T21, L11	£m	I/C	2.359	8.597	7.122	2.694	18.413	0.571	0.130	0.126	0.256	19.240	21.599	A2		
M18.35	Functional expenditure	T21, L12	£m	C	9.029	51.453	115.360	61.754	228.567	8.140	0.488	0.486	0.974	237.681	246.710	A2		
Operating Expenditure																		
M18.36	Scientific services	T21, L14	£m	I	0.041	0.118	1.297	0.034	1.449	0.059			0.000	1.508	1.549	A2		
M18.37	Cost of Regulation	T21, L15	£m	I					2.088	0.462			0.492	3.042	3.042	A2		
M18.38	Total business activities	T21, L16	£m	C	0.041	0.118	1.297	0.034	3.537	0.521			0.492	4.550	4.591	A2		
M18.39	Local authority rates	T21, L17	£m	I	0.147				10.011	0.050			0.003	10.064	10.211	A2		
M18.40	Bad Debt charge	T21, L18	£m	I	0.523				0.000	13.383	0.000	0.000	0.000	13.383	13.906	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	A2		
M18.42	Total opex less third party services	T21, L20	£m	C		0.118	1.297	0.034	13.548	13.954			0.495	27.997	27.997	A2		
M18.43	Third party services - opex	T21, L21	£m	I/C		0.000	0.000	1.565	1.565	0.000			0.664	2.229	2.229	A2		
M18.44	Total operating expenditure	T21, L22	£m	C	0.711	0.118	1.297	1.599	15.113	13.954	0.000	0.000	1.159	30.226	30.937	A2		
Reactive and Planned Maintenance (included in Opex)																		
M18.45	Reactive and planned maintenance infrastructure	T21, L23	£m	I/C	0.000	13.000	0.000	0.000	13.000					13.000	13.000	A3		
M18.46	Reactive and planned maintenance non-infrastructure	T21, L24	£m	I/C	0.000	2.576	4.696	0.298	7.570	0.000	0.000	0.000	0.000	7.570	7.570	A3		
Capital Maintenance																		
M18.47	Infrastructure renewals expenditure	T21, L25	£m	I/C	0.048	25.610	6.696	3.775	36.081					36.081	36.129	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	0.641	31.105	68.091	6.331	105.527					105.527	106.168	A2		
M18.50	Amortisation of deferred credits	T21, L28	£m	I/C	-0.167	-0.020	-0.222	0.000	-0.242					-0.242	-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	0.168	0.442	0.035	0.645	0.065	0.776	0.747	1.523	2.233	2.233	A2		
M18.53	Capital maintenance less third party services	T21, L31	£m	C		56.863	75.007	10.141	142.011	0.065			1.523	143.599	143.599	A2		
M18.54	Third party services - depreciation	T21, L32	£m	I/C		0.000	0.000	0.490	0.490	0.004			0.422	0.916	0.916	A2		
M18.55	Total capital maintenance	T21, L33	£m	C	0.522	56.863	75.007	10.631	142.501	0.069	0.776	0.747	1.945	144.515	145.037	A2		
M18.56	Total operating costs	T21, L34	£m	C	10.262	108.434	191.664	73.984	386.181	22.163	1.264	1.233	4.078	412.422	422.684	A2		

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

					2009-10												
					3	4	5	6	8	9	10	11	12	13	14	15	14
					NON-CORE/NON-LICENSED	CORE											
Line Ref.	Description	Ofwat Ref J10	Units	Field Type	Total	WHOLESALE			RETAIL			Sewerage Service Core Total	Sewerage Service		Assets in course of construction		
						Sewerage	Sewage 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	0.000	24949.858	2504.410	105.094	27559.362	0.000	0.000	0.000	0.000	27559.362	27559.362		386.156
M18b.2	Investment plan adjustment	T25, L2	£m	I/C	0.000	-1665.271	-206.173	-4.796	-1876.240	0.000	0.000	0.000	0.000	-1876.240	-1876.240		0.000
M18b.3	RPI adjustment	T25, L3	£m	I/C	0.000	1110.019	111.421	4.676	1226.116	0.000	0.000	0.000	0.000	1226.116	1226.116		0.000
M18b.4	Disposals	T25, L4	£m	I/C	0.000	-1.017	-3.190	0.000	-4.207	0.000	0.000	0.000	0.000	-4.207	-4.207		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		260.739
M18b.5a	Reclassifications		£m	I/C	0.000	96.187	103.666	10.469	210.322	0.000	0.000	0.000	0.000	210.322	210.322		-267.185
M18b.6	Gross replacement cost at 31 March	T25, L6	£m	I/C	0.000	24489.776	2510.135	115.443	27115.353	0.000	0.000	0.000	0.000	27115.353	27115.353		379.710
Depreciation																	
M18b.7	Depreciation at 1 April	T25, L7	£m	I/C	0.000	399.873	1302.643	41.065	1743.581	0.000	0.000	0.000	0.000	1743.581	1743.581		
M18b.8	Investment plan adjustment	T25, L8	£m	I/C	0.000	-0.875	-19.949	0.762	-20.062	0.000	0.000	0.000	0.000	-20.062	-20.062		
M18b.9	Investment plan adjustment - gross MEA revlaution	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	17.790	57.955	1.827	77.572	0.000	0.000	0.000	0.000	77.572	77.572		
M18b.12	Disposals	T25, L12	£m	I/C	0.000	-0.922	-2.903	0.000	-3.825	0.000	0.000	0.000	0.000	-3.825	-3.825		
M18b.13	Charge for year	T25, L13	£m	I/C	0.000	40.319	83.127	4.813	128.259	0.000	0.000	0.000	0.000	128.259	128.259		
M18b.14	Depreciation at 31 March	T25, L14	£m	I/C	0.000	456.185	1420.872	48.467	1925.525	0.000	0.000	0.000	0.000	1925.525	1925.525		
M18b.15	Net book amount at 31 March	T25, L15	£m	I/C	0.000	24033.591	1089.262	66.975	25189.828	0.000	0.000	0.000	0.000	25189.828	25189.828		
M18b.16	Net book amount at 1 April	T25, L16	£m	I/C	0.000	24549.985	1201.767	64.029	25815.781	0.000	0.000	0.000	0.000	25815.781	25815.781		

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 10	Units	Field Type	2008-09	2009-10
19.1	Profit for the year	T18c, L1	£m	C	128.283	140.953
19.1	Actuarial gains/losses on post employment plans	T18c, L2	£m	I	0.000	0.000
19.1	Other gains and losses	T18c, L3	£m	I	0.000	0.000
19.1	Total recognised gains and losses for the year	T18c, L4	£m	C	128.283	140.953

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

Line	Description	Ofwat ref JR 10	Units	Field Type	Report Year 2009-10 (Closing balance)															Total
					1 Up to 1 year	2 1-2 years	3 2-3 years	4 3-4 years	5 4-5 years	6 5-6 years	7 6-7 years	8 7-8 years	9 8 - 9 years	10 9 - 10 years	11 10 - 15 years	12 15 - 20 years	13 20 - 30 years	14 30 - 40 years	15 Over 40 years	
Government loans																				
20.0a	0-0.99%	-	£m	I, C	109.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	109.000
20.0b	1-1.99%	-	£m	I, C	5.000	15.900	20.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	40.900
20.0c	2-2.99%	-	£m	I, C	0.000	0.000	0.000	30.000	20.000	0.000	10.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	60.000
20.1	3-3.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	25.000	40.000	45.000	60.000	20.000	23.600	0.000	17.000	7.000	17.000	254.600
20.2	4-4.99%	-	£m	I, C	27.400	35.000	35.500	20.000	38.000	12.000	15.000	10.997	0.000	17.500	236.269	249.000	392.900	74.400	323.100	1487.066
20.3	5-5.99%	-	£m	I, C	0.000	15.000	0.000	17.500	7.500	15.000	0.000	0.000	20.000	10.000	170.555	35.000	10.000	0.000	0.000	300.555
20.4	6-6.99%	-	£m	I, C	0.000	8.000	2.000	5.000	5.000	0.000	4.000	4.000	4.000	0.000	59.390	25.000	10.000	0.000	0.000	126.390
20.5	7-7.99%	-	£m	I, C	0.000	8.000	27.000	2.000	0.000	14.000	20.000	26.000	27.000	27.000	98.000	100.000	45.000	0.000	0.000	394.000
20.6	8-8.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.601	0.000	0.000	16.772	5.061	1.422	0.000	0.000	27.856
20.7	9-9.99%	-	£m	I, C	0.328	9.150	3.567	18.004	28.149	20.098	13.178	8.997	8.525	5.621	4.687	1.626	0.140	0.000	0.000	122.070
20.8	10-10.99%	-	£m	I, C	37.661	3.202	2.346	0.995	1.164	17.733	0.578	2.436	3.392	4.434	2.013	0.152	0.076	0.258	0.000	76.440
20.9	11-11.99%	-	£m	I, C	0.995	0.143	0.494	0.944	0.143	0.686	1.176	0.619	0.034	0.000	0.688	0.870	0.146	0.000	0.000	6.938
20.10	12-12.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.11	13-13.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.156	0.000	0.000	0.000	0.000	0.156
20.12	14-14.99%	-	£m	I, C	0.127	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.048	0.000	0.000	0.000	0.000	0.175
20.13	15-15.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.14	Total	-	£m	C	180.511	94.395	90.907	94.443	99.956	104.517	103.932	102.650	122.951	84.555	612.178	416.709	476.684	81.658	340.100	3006.146
Non - Government loans																				
20.14a	0-0.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.14b	1-1.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.14c	2-2.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.15	3-3.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.16	4-4.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.17	5-5.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.18	6-6.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.19	7-7.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.20	8-8.99%	-	£m	I, C	1.434	1.561	1.700	0.921	0.514	0.000	0.000	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000	6.630
20.21	9-9.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.22	10-10.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.23	11-11.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.500
20.24	12-12.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.25	13-13.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.26	14-14.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.27	15-15.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20.28	Total	-	£m	C	1.434	1.561	1.700	0.921	0.514	0.000	0.000	0.000	0.000	0.500	0.500	0.000	0.000	0.000	0.000	7.130

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

Line	Description	Ofwat ref JR 10	Units	Field Type	2008-09	2009-10
Allocation of capital expenditure for tax purposes						
21.1	Work in progress - Opening amount	-	£m	I	870.978	1091.426
21.2	Work in progress (portion where capital allowances have not been claimed) - opening	-	£m	I	531.351	414.268
21.3	Total capitalised expenditure including IRE (outturn prices) excluding grants	T18b, L12	£m	I	698.226	631.855
21.4	Capitalised expenditure allocated for capital allowances (including Work in progress)	-	£m	I	815.309	631.855
21.5	Work in progress (portion where capital allowances have not been claimed) - closing	-	£m	C	414.268	414.268
21.6	Assets qualifying for 100% first year allowances	T18b, L1	£m	I	0.327	0.000
21.7	Assets to be included in the general (25%) pool	T18b, L2	£m	I	346.052	221.866
21.8	Assets qualifying for long life (6%) pool	T18b, L3	£m	I	301.196	148.366
21.9	Assets qualifying for Industrial Buildings Allowance	T18b, L4	£m	I	22.364	35.097
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	19.771	42.184
21.13	Capitalised revenue expenditure depreciated – infrastructure	T18b, L8	£m	I	86.477	148.688
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	39.121	35.654
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	633.581	784.157
21.20	Opening pool of capital allowances – asset life >= 25 years	T18b, L16	£m	I	1060.811	1224.358
21.21	Residual IBA's	T18b, L17	£m	I	284.011	289.132
21.22	General provisions – opening balance		£m	I	75.245	71.770
21.23	Losses brought forward	T18b, L18	£m	I	111.057	119.822
Calculation of trading profit						
21.24	HCA Operating profit	T18a, L1	£m	C	341.885	329.191
21.25	Total HCA Depreciation	T18a, L2	£m	C	161.616	194.583
21.26	Infrastructure renewals charge	T18a, L3	£m	C	104.200	106.200
21.27	Amortisation of PPP assets	-	£m	C	1.634	1.638
21.28	Amortisation of grants	-	£m	C	-0.901	-0.901
21.29	Deduction for capitalised revenue expenditure	T18a, L4	£m	I	1.281	1.281
21.30	Trading profit	T18a, L5	£m	C	609.715	631.992
Deductions to trading profit						
21.31	Depreciation on capitalised revenue expenditure – non – infrastructure	T18a, L6	£m	I	14.421	19.771
21.32	Depreciation on capitalised revenue expenditure – infrastructure	T18a, L7	£m	I	104.200	106.200
21.33	Total interest paid	T18a, L8	£m	I	153.181	155.588
21.34	Capital allowances - asset life <25 years	T18a, L9	£m	I	196.367	201.420
21.35	Capital allowances - asset life >=25 years	T18a, L10	£m	I	136.040	137.284
21.36	Industrial building allowance utilised	T18a, L11	£m	I	14.236	10.186
21.37	Other deductions	T18a, L12	£m	I	5.260	3.014
21.38	Total deductions	T18a, L13	£m	C	623.704	633.463
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	3.857	0.466
21.41	Total additions	T18a, L16	£m	C	3.857	0.466
Taxation						
21.42	Trading profit for tax	T18a, L17	£m	C	-10.131	-1.004
21.43	Adjusted trading profit for tax	T18a, L18	£m	I	-9.587	0.000
21.44	Current tax charge	T18a, L19	£m	I	0.529	0.237
21.45	Prior Year adjustments	T18a, L20	£m	I	0.108	0.000
21.46	Total current tax charge	T18a, L22	£m	C	0.637	0.237

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

Line	Description	Ofwat ref JR 10	Units	Field Type	2008-09			2009-10		
					Water	Wastewater	Total	Water	Wastewater	Total
Non-Infrastructure asset additions by asset life (enhancement)										
22.1	Very Short	T34, L1	£m	I, C	20.129	44.469	64.598	70.248	73.391	143.639
22.2	Short	T34, L2	£m	I, C	0.000	3.190	3.190	0.403	1.116	1.519
22.3	Medium	T34, L3	£m	I, C	49.159	75.397	124.556	67.107	55.296	122.403
22.4	Medium long	T34, L4	£m	I, C	6.369	16.252	22.621	3.399	1.400	4.799
22.5	Long	T34, L5	£m	I, C	27.760	60.863	88.623	46.823	35.941	82.764
22.6	Land	T34, L6	£m	I, C	3.699	4.296	7.995	1.818	2.989	4.807
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	107.116	204.467	311.583	189.798	170.133	359.931

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	4.1	3.7	3.9	3.7	3.2	3.4
22.16	Short	T34, L16	years	I	15.0	15.0	15.0	15.0	15.0	15.0
22.17	Medium	T34, L17	years	I	20.3	20.2	20.3	15.2	15.3	15.2
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					2008-09	2009-10
22.20	Infrastructure renewals expenditure	T33, L11	£m	I	57.156	167.157
22.21	Infrastructure renewals charges	T33, L12	£m	I	-104.200	-106.200
22.22	Infrastructure renewals prepayment/ (accrual)	T33, L13	£m	C	-47.044	60.957

Line	Description	Ofwat ref JR 10	Units	Field Type	1 Gross Book value As 31 March 2010	2 Net book value As 31 March 2010	3-10 Expected depreciation on Closing assets as of 31 March 2010							
							3 2010-11	4 2011-12	5 2012-13	6 2013-14	7 2014-15	8 2015-16	9 2016-17	10 Beyond 2015
22.23	Very Short	-	£m	I	27.877	6.058	2.754	2.754	0.550	0.000	0.000	0.000	0.000	0.000
22.24	Short	-	£m	I	1044.391	297.285	67.565	67.565	67.565	67.565	27.026	0.000	0.000	0.000
22.25	Medium	-	£m	I	2235.000	755.045	85.801	85.801	85.801	85.801	85.801	85.801	85.801	154.441
22.26	Medium long	-	£m	I	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
22.27	Long	-	£m	I	4112.222	2144.184	81.219	81.219	81.219	81.219	81.219	81.219	81.219	1575.650
22.28	Total	-	£m	C	7419.490	3202.571	237.338	237.338	235.135	234.584	194.046	167.020	167.020	1730.091

Scottish Water

Table 23: Interest analysis - RAR Proforma 23



Line	Description	Ofwat ref JR 10	Units	Field Type	2008-09	2009-10
Interest analysis						
23.1	Interest receivable/payable on intercompany balances	T18d, L4	£m	I	1.739	-0.130
23.2	Interest receivable on short term deposits	-	£m	I	0.854	0.278
23.3	Other interest receivable	-	£m	I	0.062	0.062
23.4	Other interest payable	-	£m	I	-152.160	-155.457
23.5	Other finance charges - post employment costs	T18d, L10	£m	I	0.000	0.000
23.6	Other finance charges	T18d, L11	£m	I	0.000	0.000
23.7	Total net interest	T18d, L12	£m	C	-149.505	-155.247

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

Line	Description	Ofwat ref JR 10	Units	Field Type	1	2	3	4	5	6
					2008-09			2009-10		
					Water Services	Sewerage Services	Core Business	Water Services	Sewerage Services	Core Business
Turnover - Primary income										
24.1	Household measured	-	£m	I,C	0.172	0.119	0.291	0.166	0.105	0.271
24.2	Household unmeasured	-	£m	I,C	339.474	364.970	704.444	356.206	380.956	737.162
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	113.651	204.950	318.601	116.495	204.765	321.260
24.12	Wholesale revenue (non-charges scheme)	-	£m	I,C	1.272	0.000	1.272	3.333	0.000	3.333
24.13	Total turnover - primary income	-	£m	C	454.569	570.039	1024.608	476.200	585.826	1062.026
Turnover - Other sources (excluding third party services)										
24.14	Building water supplies	-	£m	I,C	1.190	0.000	1.190	0.179	0.000	0.179
24.15	Water connections	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.16	Domestic septic tank emptying	-	£m	I,C	0.000	2.509	2.509	0.000	2.389	2.389
24.17	Field troughs	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.18	Standpipes	-	£m	I,C	0.710	0.000	0.710	0.731	0.000	0.731
24.19	Fire hydrants	-	£m	I,C	0.482	0.000	0.482	0.601	0.000	0.601
24.20	Sundry	-	£m	I,C	0.170	0.000	0.170	0.168	0.000	0.168
24.21	Rentals & wayleaves (including masts & towers)	-	£m	I,C	0.075	0.000	0.075	0.092	0.000	0.092
24.22	Rechargeable works	-	£m	I,C	0.010	0.000	0.010	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	2.637	2.509	5.146	1.771	2.389	4.160

Scottish Water
Table 25: Bad debt - RAR Proforma 25



Line	Description	Ofwat ref JR 10	Units	Field Type	2008-09	2009-10
Household Trade Debtors						
25.1	Gross debt	-	£m	I	297.210	324.837
25.2	Bad debt provision	-	£m	I	-270.861	-296.861
25.3	Household Trade Debtors	-	£m	C	26.349	27.976
Wholesale/non-household Trade Debtors						
25.4	Gross debt	-	£m	I	2.441	3.493
25.5	Bad debt provision	-	£m	I	-0.153	-0.225
25.6	Wholesale/Non-Household Trade Debtors	-	£m	C	2.288	3.268
Bad debt provision in the year						
25.7	Household	-	£m	I	-22.799	-26.000
25.8	Wholesale/Non-household	-	£m	I	0.026	-0.072

Scottish Water

Table 26: Provisions analysis - RAR Proforma 26



Line	Description	Ofwat ref JR 10	Units	Field Type	2008-09	2009-10
Provisions in the year - (classified as 'specific')						
26.1	Bad debt provision - household	-	£m	I	270.861	296.861
26.2	Bad debt provision - other	-	£m	I	0.153	0.225
26.3	Other 3	-	£m	I	0.000	0.000
26.4	Other 4	-	£m	I	0.000	0.000
26.5	Other 5	-	£m	I	0.000	0.000
26.6	Other 6	-	£m	I	0.000	0.000
26.7	Other 7	-	£m	I	0.000	0.000
Provisions in the year - (classified as 'general')						
26.8	Reorganisation	-	£m	I	46.782	45.481
26.9	Income uncertainty - wholesale	-	£m	I	10.200	7.070
26.10	Other	-	£m	I	0.349	0.560
26.11	Other 4	-	£m	I	0.000	0.000
26.12	Other 5	-	£m	I	0.000	0.000
26.13	Other 6	-	£m	I	0.000	0.000
26.14	Other 7	-	£m	I	0.000	0.000

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

Line	Description	Ofwat ref JR 10	Units	Field Type	1	2	3	4	5	6	7
					2009-10						
27.1	Turnover	T18, L1	£m	I,C	1066.186	356.228	-320.309	1102.105	21.964	0.000	1124.069
27.2	Operating costs	T18, L2 + T18, L3	£m	I,C	-302.569	-338.416	317.741	-323.244	-20.919	0.000	-344.163
27.3	PPP costs		£m	I,C	-134.464	0.000	0.000	-134.464	0.000	0.000	-134.464
27.4	Historical Cost Depreciation		£m	I,C	-194.583	-0.226	0.000	-194.809	-0.442	0.000	-195.251
27.5	Infrastructure Renewals charge		£m	I,C	-106.200	0.000	0.000	-106.200	0.000	0.000	-106.200
27.6	Amortisation of PPP assets		£m	I,C	-1.638	0.000	0.000	-1.638	0.000	0.000	-1.638
27.7	Amortisation of deferred income		£m	I,C	0.901	0.000	0.000	0.901	0.167	0.000	1.068
27.8	Operating income	T18, L4	£m	I,C	1.558	0.000	0.000	1.558	0.000	0.000	1.558
27.9	Operating profit	T18, L5	£m	C	329.191	17.586	-2.568	344.209	0.770	0.000	344.979
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	-155.247	-2.427	0.000	-157.674	1.547	0.000	-156.127
27.12	Profit on ordinary activities before taxation	T18, L8	£m	C	173.944	15.159	-2.568	186.535	2.317	0.000	188.852
27.13	Taxation - current	T18, L9	£m	I,C	-0.237	-4.043	0.000	-4.280	-0.382	0.000	-4.662
27.14	Taxation - deferred	T18, L10	£m	I,C	-32.997	-0.265	0.719	-32.543	-0.427	0.000	-32.970
27.15	Profit on ordinary activities after taxation	T18, L11	£m	C	140.710	10.851	-1.849	149.712	1.508	0.000	151.220
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	140.710	10.851	-1.849	149.712	1.508	0.000	151.220
27.18	Dividends	T18, L14	£m	I,C	0.000	-2.200	0.000	-2.200	2.200	0.000	0.000
27.19	Retained profit for year	T18, L15	£m	C	140.710	8.651	-1.849	147.512	3.708	0.000	151.220

Line	Description	Ofwat ref JR 10	Units	Field Type	1	2	3	4	5	6	7
					2009-10						
					Core	Licenced	Intercompany eliminations	Consolidated total Core/licensed	Non Core Non licensed	Intercompany eliminations	Consolidated
Fixed Assets											
2.1	Tangible Assets	T19, L1	£m	I,C	4533.944	3.084	0.000	4537.028	10.345	0.000	4547.373
2.2	Investment - loan to group company	T19, L2	£m	I,C	0.000	-45.971	0.000	-45.971	45.971	0.000	0.000
2.3	Investment - Other	T19, L3	£m	I,C	34.678	0.001	0.000	34.679	14.510	-49.110	0.079
2.4	Total fixed assets	T19, L4	£m	C	4568.622	-42.886	0.000	4525.736	70.826	-49.110	4547.452
Current Assets											
2.5	Stocks	T19, L5	£m	I,C	2.523	0.000	0.000	2.523	0.037	0.000	2.560
2.6	Debtors	T19, L6	£m	I,C	51.403	119.526	-30.269	140.660	4.000	-0.930	143.730
2.7	Cash at bank and in hand	T19, L7	£m	I,C	153.481	20.740	0.000	174.221	44.262	0.000	218.483
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	35.360	0.000	0.000	35.360	0.000	0.000	35.360
2.11	Infrastructure Renewals prepayment	T19, L9	£m	I,C	18.731	0.000	0.000	18.731	0.000	0.000	18.731
2.12	Total current assets	T19, L10	£m	C	261.498	140.266	-30.269	371.495	48.299	-0.930	418.864
Creditors: amounts falling due within one year											
2.13	Overdrafts	T19, L11	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.14	Infrastructure Renewals accrual	T19, L12	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.15	Creditors	T19, L13	£m	I,C	-339.719	-60.457	25.420	-374.756	-4.263	0.930	-378.089
2.16	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	-1.430	0.000	0.000	-1.430	0.000	0.000	-1.430
2.17	Corporation tax payable	T19, L15	£m	I,C	0.200	-2.145	0.000	-1.945	-0.074	0.000	-2.019
2.18	Dividends payable	T19, L16	£m	I,C	0.000	-2.200	0.000	-2.200	2.200	0.000	0.000
2.19	Total creditors	T19, L18	£m	C	-340.949	-64.802	25.420	-380.331	-2.137	0.930	-381.538
2.20	Net current assets	T19, L19	£m	C	-79.451	75.464	-4.849	-8.836	46.162	0.000	37.326
2.21	Total assets less current liabilities		£m	C	4489.171	32.578	-4.849	4516.900	116.988	-49.110	4584.778
Creditors: amounts falling due after one year											
2.22	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	-5.700	0.000	0.000	-5.700	0.000	0.000	-5.700
2.23	Other creditors	T19, L21	£m	I,C	-18.700	0.000	0.000	-18.700	0.000	0.000	-18.700
2.24	Total creditors	T19, L22	£m	C	-24.400	0.000	0.000	-24.400	0.000	0.000	-24.400
Provision for liabilities & charges											
2.25	Deferred tax provision	T19, L23	£m	I,C	-339.982	-0.019	1.309	-338.692	-0.893	0.000	-339.585
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-19.646	0.000	0.000	-19.646	-8.035	0.000	-27.681
2.27	Post employment assets / (liabilities)	T19, L25	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.28	Other provisions	T19, L26	£m	I,C	-53.111	-0.092	0.000	-53.203	-0.323	0.000	-53.526
2.29	Net Assets employed	T19, L28	£m	C	4052.032	32.467	-3.540	4080.959	107.737	-49.110	4139.586
Capital and reserves											
2.30	Government Loans / Called up share capital		£m	I,C	3006.146	11.500	0.000	3017.646	96.110	-49.110	3064.646
2.31	Income and Expenditure account	T19, L31	£m	I,C	912.456	20.967	-3.540	929.883	11.627	0.000	941.510
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	4052.032	32.467	-3.540	4080.959	107.737	-49.110	4139.586

reportminus5	2004-05
reportminus4	2005-06
reportminus3	2006-07
reportminus2	2007-08
reportminus1	2008-09
reportyear	2009-10
reportyearplus1	2010-11
reportyearplus2	2011-12
reportyearplus3	2012-13
reportyearplus4	2013-14
reportyearplus5	2014-15
reportyearplus6	2015-16
reportyearplus7	2016-17