

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)
13	Reconciliation of Current cost operating surplus to net cash flow from operating activities	Table 29	M13	Proforma 13	YES	RAR3 (Appendix 2)
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)
22	Fixed asset additions and expected depreciation	Table 33 and 34	M22	--	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

NONE

Changes between 2009-10 and 2010-11 M Ta

Number	Table	Row
1	M12	all
2	M14	all
3	M16	all
4	M17	all
5	M20	all
6	M21	all
7	M23	all
8	M24	all
9	M25	all
10	M26	all
11	M8	1,7,13,14,15
12	M22	n/a

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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

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Commentary

Table deleted

Table deleted

Table deleted

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Table deleted

Update of years

Updated dates on label

nd 5.18) and extraordinary items (4.19)

3
_oans

Key

Input cell

Calculated cell

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2009-10			2010-11		
					Core	Non Core	Total	Core	Non Core	Total
1.1	Turnover	T18, L1	£m	I,C	1066.186	4.731	1070.917	1049.841	2.113	1051.954
1.2	Operating expenditure	T18, L2 + T18, L3	£m	I,C	-302.569	-4.393	-306.962	-328.487	-2.058	-330.545
1.3	PPP costs		£m	I,C	-134.464	0.000	-134.464	-138.170	0.000	-138.170
1.4	Historical Cost Depreciation		£m	I,C	-194.583	0.000	-194.583	-213.131	0.000	-213.131
1.5	Infrastructure Renewals charge		£m	I,C	-106.200	0.000	-106.200	-104.600	0.000	-104.600
1.6	Amortisation of PPP assets		£m	I,C	-1.638	0.000	-1.638	-1.890	0.000	-1.890
1.7	Amortisation of deferred income		£m	I,C	0.901	0.000	0.901	0.898	0.000	0.898
1.8	Operating income	T18, L4	£m	I,C	1.558	0.000	1.558	5.754	0.000	5.754
1.9	Operating profit	T18, L5	£m	C	329.191	0.338	329.529	270.215	0.055	270.270
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	-155.247	0.000	-155.247	-155.436	0.000	-155.436
1.12	Profit on ordinary activities before taxation	T18, L8	£m	C	173.944	0.338	174.282	114.779	0.055	114.834
1.13	Taxation - current	T18, L9	£m	I,C	-0.237	0.000	-0.237	0.000	0.000	0.000
1.14	Taxation - deferred	T18, L10	£m	I,C	-32.997	-0.095	-33.092	-41.100	-0.015	-41.115
1.15	Profit on ordinary activities after taxation	T18, L11	£m	C	140.710	0.243	140.953	73.679	0.040	73.719
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	140.710	0.243	140.953	73.679	0.040	73.719
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	140.710	0.243	140.953	73.679	0.040	73.719

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

Line	Description	Ofwat ref JR 10	Units	Field Type	2009-10			2010-11		
					Core	Non Core	Total	Core	Non Core	Total
Fixed Assets										
2.1	Tangible Assets	T19, L1	£m	I,C	4533.944	0.000	4533.944	4700.657	0.000	4700.657
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	34.678	3.000	37.678	34.678	3.000	37.678
2.4	Total fixed assets	T19, L4	£m	C	4568.622	3.000	4571.622	4735.335	3.000	4738.335
Current Assets										
2.5	Stocks	T19, L5	£m	I,C	2.523	0.000	2.523	2.168	0.000	2.168
2.6	Debtors	T19, L6	£m	I,C	51.403	0.765	52.168	51.361	0.825	52.186
2.7	Cash at bank and in hand	T19, L7	£m	I,C	153.481	0.050	153.531	252.214	0.050	252.264
2.8	Short term deposits	T19, L8	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.9	Gilts Reserve		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.10	Assets transferred to PPP contractors		£m	I,C	35.360	0.000	35.360	41.666	0.000	41.666
2.11	Infrastructure Renewals prepayment	T19, L9	£m	I,C	18.731	0.000	18.731	0.000	0.000	0.000
2.12	Total current assets	T19, L10	£m	C	261.498	0.815	262.313	347.409	0.875	348.284
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	-28.947	0.000	-28.947
2.15	Creditors	T19, L13	£m	I,C	-339.719	1.121	-338.598	-336.343	1.116	-335.227
2.16	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	-1.430	0.000	-1.430	-1.561	0.000	-1.561
2.17	Corporation tax payable	T19, L15	£m	I,C	0.200	0.000	0.200	0.700	0.000	0.700
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	-340.949	1.121	-339.828	-366.151	1.116	-365.035
2.20	Net current assets	T19, L19	£m	C	-79.451	1.936	-77.515	-18.742	1.991	-16.751
2.21	Total assets less current liabilities		£m	C	4489.171	4.936	4494.107	4716.593	4.991	4721.584
Creditors: amounts falling due after one year										
2.22	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	-5.700	0.000	-5.700	-4.135	0.000	-4.135
2.23	Other creditors	T19, L21	£m	I,C	-18.700	0.000	-18.700	-37.800	0.000	-37.800
2.24	Total creditors	T19, L22	£m	C	-24.400	0.000	-24.400	-41.935	0.000	-41.935
Provision for liabilities & charges										
2.25	Deferred tax provision	T19, L23	£m	I,C	-339.982	-0.564	-340.546	-381.082	-0.579	-381.661
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-19.646	0.000	-19.646	-18.655	0.000	-18.655
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	-53.111	0.000	-53.111	-41.776	0.000	-41.776
2.29	Net Assets employed	T19, L28	£m	C	4052.032	4.372	4056.404	4233.145	4.412	4237.557
Capital and reserves										
2.30	Government loans		£m	I,C	3006.146	0.000	3006.146	3113.580	0.000	3113.580
2.31	Income and Expenditure account	T19, L31	£m	I,C	912.456	4.372	916.828	986.135	4.412	990.547
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	4052.032	4.372	4056.404	4233.145	4.412	4237.557

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



Line	Description	Ofwat ref JR 07	Units	Field Type	Statutory IFRS	Regulatory	Explanation of difference
Profit and loss account							
3.1	Operating profit		£m	I	421.000	270.215	Non reg £0.1m; Bus Stream* £24.5m; Horizons* £0.5m; i/co & IFRS adj £125.7m
3.2	Profit before tax		£m	I	229.200	114.779	Non reg £0.1m; Bus Stream* £23.5m; Horizons* £0.5m; i/co & IFRS adj £90.3m
3.3	Cost of sales & Admin expenses		£m	I	706.100	779.626	Non reg £2.0m; Bus Stream* £28.0m; Horizons* £17.1m; i/co & IFRS adj £(120.6)m
3.4	Interest & other finance costs		£m	I	191.800	155.436	Bus Stream* £1.0m; IFRS adj £35.4m
3.5	Taxation		£m	I	45.200	41.100	Bus Stream* £6.6m; Horizons £0.1m; i/co & IFRS to regulatory tax charge £(2.6)m
3.6	Other 5		£m	I			
3.7	Other 6		£m	I			
Balance Sheet							
3.8	Tangible Fixed assets (net book value)		£m	I	5082.200	4700.657	} IFRS adjs - Infra assets £(22.1)m; PFI leased assets £390.9m
3.9	Infrastructure Renewals accrual/prepayment		£m	I		-28.947	}
3.10	Assets transferred to PPP contractors		£m	I		41.666	}
3.11	Debtors		£m	I	52.200	51.361	Non reg £0.8m
3.12	Creditors - total		£m	I	-393.500	-374.143	} Non reg £1.1m; IFRS adj £(1.8)m
3.13	Deferred income		£m	I		-18.655	}
3.14	Borrowings (excl Govt loans)		£m	I	-451.200	-5.696	IFRS adj (PFI - finance lease obligations) £(445.5)m
3.15	Deferred taxation		£m	I	-373.800	-381.082	Non reg £(0.6)m; IFRS adjs £7.9m

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**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	2009-10	2010-11
					Core	Core
4.1	Turnover	T20, L1	£m	C	1066.186	1049.841
4.2	Current cost operating expenditure	T20, L2	£m	I	-302.569	-328.487
4.3	PPP costs		£m	I	-134.464	-138.170
4.4	Current Cost Depreciation		£m	I	-288.362	-264.748
4.5	Infrastructure Renewals Charge		£m	I	-106.200	-104.600
4.6	Amortisation of PPP		£m	I	-1.638	-1.890
4.7	Amortisation of deferred income		£m	I	0.941	0.946
4.8	Operating income	T20, L3	£m	C	1.062	5.516
4.9	Current cost operating profit before working capital adjustment		£m	C	234.956	218.408
4.10	Working capital adjustment	T20, L4	£m	C	6.824	12.430
4.11	Current cost operating profit	T20, L5	£m	C	241.780	230.838
4.12	Other income	T20, L6	£m	C	0.000	0.000
4.13	Net interest receivable less payable	T20, L7	£m	C	-155.247	-155.436
4.14	Financing adjustment	T20, L8	£m	C	4.179	3.317
4.15	Current cost profit before taxation	T20, L9	£m	C	90.712	78.719
4.16	Taxation - Current taxation	T20, L10	£m	C	-0.237	0.000
4.17	Taxation - Deferred	T20, L11	£m	C	-32.997	-41.100
4.18	Current cost profit on ordinary activities	T20, L12	£m	C	57.478	37.619
4.19	Extraordinary items	T20, L13	£m	C	0.000	0.000
4.20	Current cost profit for the year	T20, L14	£m	C	57.478	37.619
4.21	Dividends	T20, L15	£m	C	0.000	0.000
4.22	Current cost profit retained	T20, L16	£m	C	57.478	37.619

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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	2009-10	2010-11
					Core	Core
Fixed Assets						
5.1	Tangible assets	T24, L1	£m	C	39887.967	42078.728
5.2	Third party contributions	T24, L2	£m	I	-22.221	-22.371
Other Operating Assets and liabilities						
5.3	Working capital	T24, L3	£m	C	-232.468	-239.581
5.4	Cash	T24, L4	£m	C	153.481	252.214
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	18.731	-28.947
5.8	Net operating assets	T24, L8	£m	C	39805.490	42040.043
Non-operating assets and liabilities						
5.9	Borrowings (excl. govt. loans)	T24, L9	£m	C	-1.430	-1.561
5.10	Gilts reserve		£m	C	0.000	0.000
5.11	Assets transferred to PPP contractors		£m	C	35.360	41.666
5.12	Non-trade debtors	T24, L10	£m	C	11.417	13.169
5.13	Non-trade creditors due within one year	T24, L11	£m	C	-64.742	-56.402
5.14	Investment - loan to group company	T24, L12	£m	C	0.000	0.000
5.15	Investment - Other	T24, L13	£m	C	34.678	34.678
5.16	Corporation tax payable	T24, L14	£m	C	0.200	0.700
5.17	Dividends payable	T24, L15	£m	C	0.000	0.000
5.18	Total non-operating assets and liabilities		£m	C	15.483	32.250
Creditors - amounts falling due after more than one year						
5.19	Borrowings (excl. govt. loans)	T24, L17	£m	C	-5.700	-4.135
5.20	Other Creditors	T24, L18	£m	C	-18.700	-37.800
5.21	Total Creditors falling due after more than one year		£m	C	-24.400	-41.935
Provisions for liabilities & charges						
5.22	Deferred tax provision	T24, L19	£m	C	-339.982	-381.082
5.23	Post employment asset / (liabilities)	T24, L20	£m	C	0.000	0.000
5.24	Other provisions	T24, L21	£m	C	-53.111	-41.776
5.25	Total provisions		£m	C	-393.093	-422.858
5.26	Net assets employed	T24, L23	£m	C	39403.480	41607.500
Capital and reserves						
5.27	Government Loans		£m	C	3006.146	3113.580
5.28	Income and expenditure account	T24, L26	£m	I	728.281	765.900
5.29	Current cost reserve	T24, L27	£m	C	35535.623	37594.590
5.30	Other reserves	T24, L28	£m	C	133.430	133.430
5.31	Total capital & reserves	T24, L29	£m	C	39403.480	41607.500

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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	2009-10			2010-11		
					Core	Non Core	Total	Core	Non Core	Total
6.1	Net cash flow from operating activities	T28, L1	£m	I,C	630.858	0.000	630.858	580.136	0.000	580.136
Movements in non-trade debtors/creditors and extraordinary items										
6.2	Net cash changes in Non-trade debtors/creditors		£m	I,C	9.156	0.000	9.156	-6.337	0.000	-6.337
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	0.340	0.000	0.340	0.848	0.000	0.848
6.5	Interest paid	T28, L3	£m	I,C	-154.900	0.000	-154.900	-156.909	0.000	-156.909
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	-154.560	0.000	-154.560	-156.061	0.000	-156.061
Taxation										
6.8	Taxation paid	T28, L7	£m	I,C	0.107	0.000	0.107	-0.500	0.000	-0.500
Capital expenditure and financial investment										
6.9	Gross cost of purchase of fixed assets	T28, L8	£m	I,C	-575.715	0.000	-575.715	-437.904	0.000	-437.904
6.10	Receipt of grants and contributions	T28, L9	£m	I,C	7.021	0.000	7.021	7.409	0.000	7.409
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	1.964	0.000	1.964	5.990	0.000	5.990
6.13	Movements on long term loans to group companies	T28, L12	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.14	Net cash outflow from investing activities	T28, L13	£m	C	-566.730	0.000	-566.730	-424.505	0.000	-424.505
6.15	Acquisitions and disposals	T28, L14	£m	I,C	0.000	0.000	0.000	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	-81.169	0.000	-81.169	-7.267	0.000	-7.267
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	339.900	0.000	339.900	287.945	0.000	287.945
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	-121.117	0.000	-121.117	-181.945	0.000	-181.945
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	218.783	0.000	218.783	106.000	0.000	106.000
6.26	Increase (decrease) in cash and cash equivalents	T28, L23	£m	C	137.614	0.000	137.614	98.733	0.000	98.733

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2009-10			2010-11		
					Water	Wastewater	Core Business	Water	Wastewater	Core Business
Turnover										
7.1	Household		£m	C	356.372	381.061	737.433	357.288	386.205	743.493
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	119.828	204.765	324.593	111.979	190.425	302.404
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	1.771	2.389	4.160	1.317	2.627	3.944
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	477.971	588.215	1066.186	470.584	579.257	1049.841
Operating income										
7.10	Current cost profit or loss on disposal of fixed assets	T23, L17	£m	I,C	0.604	0.458	1.062	3.049	2.467	5.516
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	0.604	0.458	1.062	3.049	2.467	5.516
Working capital adjustment										
7.14	Working capital adjustment	T23, L21	£m	I,C	3.060	3.764	6.824	5.572	6.858	12.430

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

Line	Description	Ofwat ref JR 10	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 2010	T25, L1	£m	I,C	3952.450	11801.990	127.430	15881.870	3420.219	23695.134	43.375	27158.728	1064.287	44104.885
Revaluations														
8.2	Investment plan adjustment (excl. inflation)	T25, L2	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
8.3	Inflation adjustment	T25, L3	£m	I,C	211.338	631.052	6.814	849.204	182.879	1266.979	2.319	1452.177	0.000	2301.381
8.4	Disposals	T25, L4	£m	I,C	-4.111	0.000	-0.133	-4.244	-3.436	0.000	-0.045	-3.481	0.000	-7.725
8.5	Additions	T25, L5	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	437.003	437.003
8.6	Reclassifications	T25, L6	£m	I,C	254.824	49.636	14.916	319.376	109.121	77.989	14.491	201.601	-577.899	-56.922
8.7	At 31 March 2011	T25, L6	£m	C	4414.501	12482.678	149.027	17046.206	3708.783	25040.102	60.140	28809.025	923.391	46778.622
Depreciation														
8.8	At 1 April 2010	T25, L7	£m	I,C	2219.013	0.000	60.922	2279.935	1925.526	0.000	11.457	1936.983		4216.918
Revaluations														
8.9	Investment plan adjustment (excl. inflation)	T25, L8	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000
8.10	Inflation adjustment	T25, L9	£m	I,C	118.651	0.000	3.257	121.908	102.958	0.000	0.613	103.571		225.479
8.11	Disposals	T25, L12	£m	I,C	-3.859	0.000	-0.123	-3.982	-3.229	0.000	-0.040	-3.269		-7.251
8.12	Charge for year	T25, L13	£m	I,C	130.388	0.000	8.352	138.740	121.338	0.000	4.670	126.008		264.748
8.13	At 31 March 2011	T25, L14	£m	C	2464.193	0.000	72.408	2536.601	2146.593	0.000	16.700	2163.293		4699.894
8.14	Net book amount at 31 March 2010	T25, L15	£m	C	1733.437	11801.990	66.508	13601.935	1494.693	23695.134	31.918	25221.745	1064.287	39887.967
8.15	Net book amount at 31 March 2011	T25, L16	£m	C	1950.308	12482.678	76.619	14509.605	1562.190	25040.102	43.440	26645.732	923.391	42078.728

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2009-10	2010-11
11.1	Stocks	T26, L1	£m	I	2.523	2.168
11.2	Trade debtors - Household		£m	I	27.976	27.718
11.3	Trade debtors - Non Household (licensed businesses)		£m	I	0.000	0.000
11.4	Other trade debtors	T26, L6	£m	I	4.433	5.154
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	7.577	5.320
11.7	Trade creditors	T26, L9	£m	I	-23.896	-27.230
11.8	Wholesale charge prepayment		£m	I	-25.444	-24.051
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	-129.651	-139.812
11.11	Credit note provisions		£m	I	-21.088	-21.895
11.12	Accruals and other creditors	T26, L12	£m	I	-74.898	-66.953
11.13	Total working capital	T26, L13	£m	C	-232.468	-239.581

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	2009-10	2010-11
13.1	Current cost operating profit	T29,L1	£m	C	241.780	230.838
13.2	Working capital adjustment	T29,L2	£m	C	-6.824	-12.430
13.3	Movement in working capital	T29,L3	£m	I, C	1.705	-3.048
13.4	Receipt from other income	T29,L4	£m	I	0.000	0.000
13.5	Current Cost depreciation	T29,L5	£m	C	288.362	264.748
13.6	Amortisation of PPP assets		£m	C	1.638	1.890
13.7	Amortisation of deferred income		£m	C	-0.941	-0.946
13.8	Current cost profit/(loss) on sale of assets	T29,L6	£m	C	-1.062	-5.516
13.9	Infrastructure renewals charge	T29,L7	£m	C	106.200	104.600
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	630.858	580.136

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

					2010-11												
					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		
						Source	Trtmt	Total			Retail Domestic	Retail - Non Domestic			CG		
												Measd	Non Measd			Total	
Service Analysis - Water : Direct Costs																	
M18.1	Employment costs	T21, L1	£m	I/C	2.435	1.295	11.920	13.215	26.574	39.789					39.789	42.224	A2
M18.2	Power	T21, L2	£m	I/C	0.038	3.678	6.325	10.003	7.508	17.511					17.511	17.549	A2
M18.3	Hired and contracted services	T21, L4	£m	I/C	3.181	0.134	2.483	2.617	13.897	16.514					16.514	19.695	A2
M18.4	Materials and consumables	T21, L6	£m	I/C	0.935	0.113	9.940	10.053	1.785	11.838					11.838	12.773	A2
M18.5	Service charges SEPA	T21, L7	£m	I/C	0.003	0.049	2.799	2.848	0.000	2.848					2.848	2.851	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	0.390	0.375	1.118	1.493	2.275	3.768				3.768	4.158	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	0.395	0.226	0.621	0.621	0.621	A2
M18.12	Generate & Issue Bills		£m	I/C	0.002						7.479	0.029	0.017	0.046	7.525	7.527	A2
M18.13	Handle Billing Enquiries		£m	I/C	0.000						0.000	0.072	0.041	0.113	0.113	0.113	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		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						0.086	0.000	0.000	0.000	0.086	0.086	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	0.004						0.049	0.022	0.013	0.035	0.084	0.088	A2
M18.30	Direct employment costs		£m	I/C							0.072	0.315	0.180	0.495			
M18.31	IT (exc employment)		£m	I/C							0.055	0.026	0.015	0.041			
M18.32	Total direct costs	T21, L10	£m	C	6.988	5.644	34.585	40.229	52.039	92.268	7.614	0.518	0.297	0.815	100.697	107.685	A2
M18.33	General and support costs	T21, L11	£m	I/C	1.868	1.287	7.587	8.874	18.030	26.904	0.441	0.168	0.092	0.260	27.605	29.473	A2
M18.34	Functional expenditure	T21, L12	£m	C	8.856	6.931	42.172	49.103	70.069	119.172	8.055	0.686	0.389	1.075	128.302	137.158	A2
Operating Expenditure																	
M18.35	Scientific services	T21, L14	£m	I	0.215			4.320	6.214	10.534	0.066			0.004	10.604	10.819	A2
M18.36	Cost of Regulation	T21, L15	£m	I						3.199	0.468			0.466	4.133	4.133	A2
M18.37	Total business activities	T21, L16	£m	C	0.215			4.320	6.214	13.733	0.534			0.470	14.737	14.952	A2
M18.38	Local authority rates	T21, L17	£m	I	0.099			13.609	20.137	33.746	0.075			0.071	33.892	33.991	A2
M18.39	Bad Debt charge	T21, L18	£m	I	0.252					0.000	11.617	0.000	0.000	0.000	11.617	11.869	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				17.929	26.351	47.479	12.226			0.541	60.246	60.246	A2
M18.42	Third party services - opex	T21, L21	£m	I/C				0.722	1.637	2.359	0.000			0.317	2.676	2.676	A2
M18.43	Total operating expenditure	T21, L22	£m	C	0.566			18.651	27.988	49.838	12.226			0.858	62.922	63.488	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	0.000	0.000				0.000	0.000	0.000	A3
M18.45	Reactive and planned maintenance non-infrastructure	T21, L24	£m	I/C	0.000	0.212	4.447	4.659	0.000	4.659	0.000	0.000	0.000	0.000	4.659	4.659	A3
Capital Maintenance																	
M18.46	Infrastructure renewals expenditure	T21, L25	£m	I/C	0.022			10.659	55.743	66.402					66.402	66.424	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	0.495			75.751	17.665	93.416					93.416	93.911	A2
M18.49	Amortisation of deferred credits	T21, L28	£m	I/C	0.000			-0.459	-0.190	-0.649					-0.649	-0.649	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			1.466	1.909	3.375	0.070			1.608	5.053	5.053	A2
M18.52	Capital maintenance less third party services	T21, L31	£m	C				87.417	75.127	162.544	0.070			1.608	164.222	164.222	A2
M18.53	Third party services - depreciation	T21, L32	£m	I/C				1.739	0.344	2.083	0.000			0.298	2.381	2.381	A2
M18.54	Total capital maintenance	T21, L33	£m	C	0.517			89.156	75.471	164.627	0.070			1.906	166.603	167.120	A2
M18.55	Total operating costs	T21, L34	£m	C	9.939			156.910	173.528	333.637	20.351			3.839	357.827	367.766	A2

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

					2010-11													
					1	2	3	4	5	6	7	8	9	10	11	12	13	14
					NON-CORE/NON-LICENSED	CORE / LICENSED												
						WHOLESALE				RETAIL								
						Water Resources & Treatment		Water	Wholesale	Retail	Retail - Non Domestic		Water	Water	Water	Water	Water	Assets in course
Line Ref.	Description	Ofwat Ref R 10	Units	Field Type	Total	Sourcing	Trtmt	Total	Distribution	Core Total	Domestic	Measd	Non Measd	Total	Service Core Total	Service Total	CG	of construction
Gross replacement cost																		
M18b.1	Gross replacement cost at 1 April	T25. L1	£m	I/C	0.000	3780.764	2199.795	5980.559	9773.880	15754.439	0.000	0.000	0.000	0.000	15754.439	15754.439		602.946
M18b.2	Investment plan adjustment	T25. L2	£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
M18b.3	RPI adjustment	T25. L3	£m	I/C	0.000	202.158	117.623	319.781	522.609	842.390	0.000	0.000	0.000	0.000	842.390	842.390		0.000
M18b.4	Disposals	T25. L4	£m	I/C	0.000	-1.339	-2.288	-3.627	-0.484	-4.111	0.000	0.000	0.000	0.000	-4.111	-4.111		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		177.888
M18b.5a	Reclassifications		£m	I/C	0.000	16.705	232.622	249.327	55.133	304.460	0.000	0.000	0.000	0.000	304.460	304.460		-340.770
M18b.6	Gross replacement cost at 31 March	T25. L6	£m	I/C	0.000	3998.288	2547.752	6546.040	10351.138	16897.178	0.000	0.000	0.000	0.000	16897.178	16897.178		440.064
Depreciation																		
M18b.7	Depreciation at 1 April	T25. L7	£m	I/C	0.000	673.542	1216.020	1889.562	329.452	2219.014	0.000	0.000	0.000	0.000	2219.014	2219.014		
M18b.8	Investment plan adjustment	T25. L8	£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.9	Investment plan adjustment - gross MEA revloution	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	36.014	65.021	101.035	17.616	118.651	0.000	0.000	0.000	0.000	118.651	118.651		
M18b.12	Disposals	T25. L12	£m	I/C	0.000	-1.250	-2.145	-3.395	-0.464	-3.859	0.000	0.000	0.000	0.000	-3.859	-3.859		
M18b.13	Charge for year	T25. L13	£m	I/C	0.000	35.498	80.167	115.665	14.723	130.388	0.000	0.000	0.000	0.000	130.388	130.388		
M18b.14	Depreciation at 31 March	T25. L14	£m	I/C	0.000	743.804	1359.063	2102.867	361.327	2464.194	0.000	0.000	0.000	0.000	2464.194	2464.194		
M18b.15	Net book amount at 31 March	T25. L15	£m	I/C	0.000	3254.484	1188.689	4443.173	9989.811	14432.984	0.000	0.000	0.000	0.000	14432.984	14432.984		
M18b.16	Net book amount at 1 April	T25. L16	£m	I/C	0.000	3107.222	983.775	4090.997	9444.428	13535.425	0.000	0.000	0.000	0.000	13535.425	13535.425		

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

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

					2010-11													
					1	2	3	4	5	6	7	8	9	10	11	12		
					NON-CORE/NON-LICENSED					CORE / LICENSED								
Line Ref.	Description	Ofwat Ref	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		Total		Total	CG		
					Measd		Non Measd											
Service Analysis - Sewerage : Direct Costs																		
M18.1	Employment costs	T21, L1	£m	I/C	1.588	14.165	11.806	2.392	28.363					28.363	29.951	A2		
M18.2	Power	T21, L2	£m	I/C	0.088	5.615	11.741	1.756	19.112					19.112	19.200	A2		
M18.3	Hired and contracted services	T21, L4	£m	I/C	3.717	6.989	1.454	4.865	13.308					13.308	17.025	A2		
M18.4	Annual charge for PPP schemes		£m	I/C	0.000	12.643	66.415	55.339	134.397					134.397	134.397	A2		
M18.5	Internal cost of PPP schemes		£m	I/C	0.000	0.247	2.432	5.160	7.839					7.839	7.839	A2		
M18.6	Materials and consumables	T21, L6	£m	I/C	0.164	0.697	1.419	0.869	2.985					2.985	3.149	A2		
M18.7	Service charges SEPA	T21, L7	£m	I/C	0.010	1.024	6.521	0.052	7.597					7.597	7.607	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	1.032	0.907	0.884	0.186	1.977					1.977	3.009	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	0.288	0.370	0.658	0.658	0.658	A2		
M18.13	Generate & Issue Bills		£m	I/C	0.005					7.194	0.021	0.027	0.048	7.242	7.247	A2		
M18.14	Handle Billing Enquiries		£m	I/C	0.000					0.000	0.053	0.068	0.121	0.121	0.121	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					0.084	0.000	0.000	0.000	0.084	0.084	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	0.077					0.052	0.020	0.018	0.038	0.090	0.167	A2		
M18.31	Direct employment costs		£m	I/C						0.073	0.233	0.293	0.526					
M18.32	IT (exc employment)		£m	I/C						0.055	0.019	0.024	0.043					
M18.33	Total direct costs	T21, L10	£m	C	6.681	42.287	102.672	70.619	215.578	7.330	0.382	0.483	0.865	223.773	230.454	A2		
M18.34	General and support costs	T21, L11	£m	I/C	1.791	9.803	7.852	2.646	20.301	0.452	0.123	0.146	0.269	21.022	22.813	A2		
M18.35	Functional expenditure	T21, L12	£m	C	8.472	52.090	110.524	73.265	235.879	7.782	0.505	0.629	1.134	244.795	253.267	A2		
Operating Expenditure																		
M18.36	Scientific services	T21, L14	£m	I	0.050	0.027	1.403	0.002	1.432	0.069			0.004	1.505	1.555	A2		
M18.37	Cost of Regulation	T21, L15	£m	I					2.685	0.483			0.392	3.560	3.560	A2		
M18.38	Total business activities	T21, L16	£m	C	0.050	0.027	1.403	0.002	4.117	0.552			0.396	5.065	5.115	A2		
M18.39	Local authority rates	T21, L17	£m	I	0.201				13.322	0.075			0.084	13.481	13.682	A2		
M18.40	Bad Debt charge	T21, L18	£m	I	0.182				0.000	12.375	0.000	0.000	0.000	12.375	12.557	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		0.027	1.403	0.002	17.439	13.002			0.480	30.921	30.921	A2		
M18.43	Third party services - opex	T21, L21	£m	I/C		0.000	0.000	1.346	1.346	0.000			0.317	1.663	1.663	A2		
M18.44	Total operating expenditure	T21, L22	£m	C	0.433	0.027	1.403	1.348	18.785	13.002	0.000	0.000	0.797	32.584	33.017	A2		
Reactive and Planned Maintenance (included in Opex)																		
M18.45	Reactive and planned maintenance infrastructure	T21, L23	£m	I/C	0.000	13.859	0.000	0.000	13.859					13.859	13.859	A3		
M18.46	Reactive and planned maintenance non-infrastructure	T21, L24	£m	I/C	0.000	2.430	4.889	0.456	7.775	0.000	0.000	0.000	0.000	7.775	7.775	A3		
Capital Maintenance																		
M18.47	Infrastructure renewals expenditure	T21, L25	£m	I/C	0.014	31.034	5.268	1.559	37.861					37.861	37.875	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	0.440	24.600	74.976	4.859	104.435					104.435	104.875	A2		
M18.50	Amortisation of deferred credits	T21, L28	£m	I/C	-0.163	-0.020	-0.225	0.000	-0.245					-0.245	-0.408	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	0.261	0.597	0.050	0.908	0.070	0.884	0.883	1.767	2.745	2.745	A2		
M18.53	Capital maintenance less third party services	T21, L31	£m	C		55.875	80.616	6.468	142.959	0.070			1.767	144.796	144.796	A2		
M18.54	Third party services - depreciation	T21, L32	£m	I/C		0.000	0.000	0.450	0.450	0.004			0.376	0.830	0.830	A2		
M18.55	Total capital maintenance	T21, L33	£m	C	0.291	55.875	80.616	6.918	143.409	0.074	0.884	0.883	2.143	145.626	145.917	A2		
M18.56	Total operating costs	T21, L34	£m	C	9.196	107.992	192.543	81.531	398.073	20.858	1.389	1.512	4.074	423.005	432.201	A2		

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

					2010-11												
					3	4	5	6	8	9	10	11	12	13	14	15	14
					NON-CORE/NON-LICENSED	CORE											
Line Ref.	Description	Ofwat Ref R 10	Units	Field Type	Total	WHOLESALE			RETAIL			Sewerage Service Core Total	Sewerage Service Total		Assets in course of construction		
						Sewerage	Sewage Treatment	Sludge Treatment & Disposal	Wholesale Core Total	Retail Domestic	Retail - Non Domestic		CG				
											Measd	Non Measd	Total				
Gross replacement cost																	
M18b.1	Gross replacement cost at 1 April	T25. L1	£m	I/C	0.000	24489.776	2510.135	115.442	27115.353	0.000	0.000	0.000	0.000	27115.353	27115.353		379.710
M18b.2	Investment plan adjustment	T25. L2	£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.3	RPI adjustment	T25. L3	£m	I/C	0.000	1309.469	134.217	6.173	1449.859	0.000	0.000	0.000	0.000	1449.859	1449.859		0.000
M18b.4	Disposals	T25. L4	£m	I/C	0.000	-0.826	-2.610	0.000	-3.436	0.000	0.000	0.000	0.000	-3.436	-3.436		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		212.978
M18b.5a	Reclassifications		£m	I/C	0.000	113.637	66.506	6.967	187.110	0.000	0.000	0.000	0.000	187.110	187.110		-207.722
M18b.6	Gross replacement cost at 31 March	T25. L6	£m	I/C	0.000	25912.056	2708.248	128.582	28748.886	0.000	0.000	0.000	0.000	28748.886	28748.886		384.966
Depreciation																	
M18b.7	Depreciation at 1 April	T25. L7	£m	I/C	0.000	456.185	1420.873	48.467	1925.525	0.000	0.000	0.000	0.000	1925.525	1925.525		
M18b.8	Investment plan adjustment	T25. L8	£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.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	24.392	75.974	2.592	102.958	0.000	0.000	0.000	0.000	102.958	102.958		
M18b.12	Disposals	T25. L12	£m	I/C	0.000	-0.777	-2.452	0.000	-3.229	0.000	0.000	0.000	0.000	-3.229	-3.229		
M18b.13	Charge for year	T25. L13	£m	I/C	0.000	36.743	79.705	4.890	121.338	0.000	0.000	0.000	0.000	121.338	121.338		
M18b.14	Depreciation at 31 March	T25. L14	£m	I/C	0.000	516.543	1574.100	55.949	2146.592	0.000	0.000	0.000	0.000	2146.592	2146.592		
M18b.15	Net book amount at 31 March	T25. L15	£m	I/C	0.000	25395.513	1134.148	72.633	26602.294	0.000	0.000	0.000	0.000	26602.294	26602.294		
M18b.16	Net book amount at 1 April	T25. L16	£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		

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

Scottish Water

Table 19: Regulatory Accounts (Historical cost accounting)

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



Line	Description	Owat ref JR 10	Units	Field Type	2009-10	2010-11
19.1	Profit for the year	T18c, L1	£m	C	140.953	73.719
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	140.953	73.719

Scottish Water

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

Line	Description	Ofwat ref JR 10	Units	Field Type	2009-10			2010-11		
					Water	Wastewater	Total	Water	Wastewater	Total
Non-infrastructure asset additions by asset life (enhancement)										
22.1	Very Short	T34, L1	£m	I, C	70.248	73.391	143.639	60.932	32.724	93.656
22.2	Short	T34, L2	£m	I, C	0.403	1.116	1.519	0.746	1.559	2.305
22.3	Medium	T34, L3	£m	I, C	67.107	55.296	122.403	114.018	52.369	166.387
22.4	Medium long	T34, L4	£m	I, C	3.399	1.400	4.799	4.224	5.936	10.160
22.5	Long	T34, L5	£m	I, C	46.823	35.941	82.764	86.202	27.625	113.827
22.6	Land	T34, L6	£m	I, C	1.818	2.989	4.807	3.618	3.399	7.017
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	189.798	170.133	359.931	269.740	123.612	393.352

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

Non-infrastructure additions average life (years)										
22.15	Very Short	T34, L15	years	I	3.7	3.2	3.4	4.4	3.5	4.1
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	15.2	15.3	15.2	15.2	15.2	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					2009-10	2010-11
22.20	Infrastructure renewals expenditure	T33, L11	£m	I	167.157	56.922
22.21	Infrastructure renewals charges	T33, L12	£m	I	-106.200	-104.600
22.22	Infrastructure renewals prepayment/ (accrual)	T33, L13	£m	C	60.957	-47.678

Line	Description	Ofwat ref JR 10	Units	Field Type	1 Gross Book value As 31 March 2011	2 Net book value As 31 March 2011	3-10 Expected depreciation on Closing assets as of 31 March 2010							
							3 2011-12	4 2012-13	5 2013-14	6 2014-15	7 2015-16	8 2016-17	9 2017-18	10 Beyond 2015
22.23	Very Short	-	£m	I	122.846	87.757	39.889	39.889	7.979	0.000	0.000	0.000	0.000	0.000
22.24	Short	-	£m	I	1102.540	244.193	55.498	55.498	55.498	55.498	22.201	0.000	0.000	0.000
22.25	Medium	-	£m	I	2519.583	867.186	98.545	98.545	98.545	98.545	98.545	98.545	98.545	177.372
22.26	Medium long	-	£m	I	10.160	10.032	0.570	0.570	0.570	0.570	0.570	0.570	0.570	6.042
22.27	Long	-	£m	I	4439.692	2285.759	86.582	86.582	86.582	86.582	86.582	86.582	86.582	1679.685
22.28	Total	-	£m	C	8194.821	3494.927	281.084	281.084	249.174	241.195	207.898	185.697	185.697	1863.099

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
					2010-11						
					Core	Licensed	Intercompany eliminations	Consolidated total Core/licensed	Non Core Non licensed	Intercompany eliminations	Consolidated
27.1	Turnover	T18, L1	£m	I,C	1049.841	358.232	-300.650	1107.423	19.671		1127.094
27.2	Operating costs		£m	I,C	-328.487	-332.707	305.700	-355.494	-19.073		-374.567
27.3	PPP costs		£m	I,C	-138.170			-138.170	0.000		-138.170
27.4	Historical Cost Depreciation	T18, L2 +	£m	I,C	-213.131	-0.962		-214.093	-0.234		-214.327
27.5	Infrastructure Renewals charge	T18, L3	£m	I,C	-104.600			-104.600			-104.600
27.6	Amortisation of PPP assets		£m	I,C	-1.890			-1.890			-1.890
27.7	Amortisation of deferred income		£m	I,C	0.898			0.898	0.167		1.065
27.8	Operating income	T18, L4	£m	I,C	5.754			5.754			5.754
27.9	Operating profit	T18, L5	£m	C	270.215	24.563	5.050	299.828	0.531	0.000	300.359
27.10	Other income	T18, L6	£m	I,C	0.000			0.000			0.000
27.11	Net interest receivable less payable	T18, L7	£m	I,C	-155.436	-1.916		-157.352	0.964		-156.388
27.12	Profit on ordinary activities before taxation	T18, L8	£m	C	114.779	22.647	5.050	142.476	1.495	0.000	143.971
27.13	Taxation - current	T18, L9	£m	I,C	0.000	-6.332		-6.332	0.249		-6.083
27.14	Taxation - deferred	T18, L10	£m	I,C	-41.100	-0.010	-1.414	-42.524	-0.594		-43.118
27.15	Profit on ordinary activities after taxation	T18, L11	£m	C	73.679	16.305	3.636	93.620	1.150	0.000	94.770
27.16	Extraordinary items	T18, L12	£m	I,C	0.000			0.000			0.000
27.17	Profit for the year	T18, L13	£m	C	73.679	16.305	3.636	93.620	1.150	0.000	94.770
27.18	Dividends	T18, L14	£m	I,C	0.000	-3.328		-3.328	3.328		0.000
27.19	Retained profit for year	T18, L15	£m	C	73.679	12.977	3.636	90.292	4.478	0.000	94.770

Line	Description	Ofwat ref JR 07	Units	Field Type	1	2	3	4	5	6	7
					2010-11						
Core	Licensed	Intercompany eliminations	Non Core Non licensed	Intercompany eliminations	Consolidated						
Fixed Assets											
2.1	Tangible Assets	T19, L1	£m	I,C	4700.657	3.297		4703.954	11.170		4715.124
2.2	Investment - loan to group company	T19, L2	£m	I,C	0.000	-46.647		-46.647	46.647		0.000
2.3	Investment - Other	T19, L3	£m	I,C	34.678			34.678	14.510	-49.110	0.078
2.4	Total fixed assets	T19, L4	£m	C	4735.335	-43.350	0.000	4691.985	72.327	-49.110	4715.202
Current Assets											
2.5	Stocks	T19, L5	£m	I,C	2.168			2.168	0.110		2.278
2.6	Debtors	T19, L6	£m	I,C	51.361	141.442	-27.908	164.895	3.625	-0.616	167.904
2.7	Cash at bank and in hand	T19, L7	£m	I,C	252.214	41.512		293.726	45.618		339.344
2.8	Short term deposits	T19, L8	£m	I,C	0.000			0.000			0.000
2.9	Gilts Reserve		£m	I,C	0.000			0.000			0.000
2.10	Assets transferred to PPP contractors		£m	I,C	41.666			41.666			41.666
2.11	Infrastructure Renewals prepayment	T19, L9	£m	I,C	0.000			0.000			0.000
2.12	Total current assets	T19, L10	£m	C	347.409	182.954	-27.908	502.455	49.353	-0.616	551.192
Creditors: amounts falling due within one year											
2.13	Overdrafts	T19, L11	£m	I,C	0.000			0.000			0.000
2.14	Infrastructure Renewals accrual	T19, L12	£m	I,C	-28.947			-28.947			-28.947
2.15	Creditors	T19, L13	£m	I,C	-336.343	-87.722	28.109	-395.956	-3.117	0.616	-398.457
2.16	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	-1.561			-1.561			-1.561
2.17	Corporation tax payable	T19, L15	£m	I,C	0.700	-3.081		-2.381	0.419		-1.962
2.18	Dividends payable	T19, L16	£m	I,C	0.000	-3.328		-3.328	3.328		0.000
2.19	Total creditors	T19, L18	£m	C	-366.151	-94.131	28.109	-432.173	0.630	0.616	-430.927
2.20	Net current assets	T19, L19	£m	C	-18.742	88.823	0.201	70.282	49.983	0.000	120.265
2.21	Total assets less current liabilities		£m	C	4716.593	45.473	0.201	4762.267	122.310	-49.110	4835.467
Creditors: amounts falling due after one year											
2.22	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	-4.135			-4.135			-4.135
2.23	Other creditors	T19, L21	£m	I,C	-37.800			-37.800			-37.800
2.24	Total creditors	T19, L22	£m	C	-41.935	0.000	0.000	-41.935	0.000	0.000	-41.935
Provision for liabilities & charges											
2.25	Deferred tax provision	T19, L23	£m	I,C	-381.082	0.010	-0.105	-381.177	-1.487		-382.664
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-18.655			-18.655	-7.874		-26.529
2.27	Post employment assets / (liabilities)	T19, L25	£m	I,C	0.000			0.000			0.000
2.28	Other provisions	T19, L26	£m	I,C	-41.776			-41.776	-0.735		-42.511
2.29	Net Assets employed	T19, L28	£m	C	4233.145	45.483	0.096	4278.724	112.214	-49.110	4341.828
Capital and reserves											
2.30	Government Loans / Called up share capital		£m	I,C	3113.580	11.500		3125.080	96.110	-49.110	3172.080
2.31	Income and Expenditure account	T19, L31	£m	I,C	986.135	33.983	0.096	1020.214	16.104		1036.318
2.32	Other reserves	T19, L32	£m	I,C	133.430			133.430			133.430
2.33	Capital & reserves	T19, L33	£m	C	4233.145	45.483	0.096	4278.724	112.214	-49.110	4341.828

reportminus5	2005-06
reportminus4	2006-07
reportminus3	2007-08
reportminus2	2008-09
reportminus1	2009-10
reportyear	2010-11
reportyearplus1	2011-12
reportyearplus2	2012-13
reportyearplus3	2013-14
reportyearplus4	2014-15
reportyearplus5	2015-16
reportyearplus6	2016-17
reportyearplus7	2017-18