

Scottish Water

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2013-14			2014-15		
					Core	Non Core	Total	Core	Non Core	Total
1.1	Turnover	T18, L1	£m	I,C	1078.203	2.610	1080.813	1096.902	2.392	1099.294
1.2	Operating expenditure		£m	I,C	-365.622	-2.428	-368.050	-353.782	-2.085	-355.867
1.3	PPP costs		£m	I,C	-149.639	0.000	-149.639	-152.329	0.000	-152.329
1.4	Historical Cost Depreciation	T18, L2 +	£m	I,C	-219.657	0.000	-219.657	-222.431	0.000	-222.431
1.5	Infrastructure Renewals charge	T18, L3	£m	I,C	-110.000	0.000	-110.000	-113.700	0.000	-113.700
1.6	Amortisation of PPP assets		£m	I,C	-2.494	0.000	-2.494	-2.807	0.000	-2.807
1.7	Amortisation of deferred income		£m	I,C	0.934	0.000	0.934	0.934	0.000	0.934
1.8	Operating income	T18, L4	£m	I,C	10.338	0.000	10.338	10.697	0.000	10.697
1.9	Operating profit	T18, L5	£m	C	242.063	0.182	242.245	263.484	0.307	263.791
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	-155.895	0.000	-155.895	-157.961	0.000	-157.961
1.12	Profit on ordinary activities before taxation	T18, L8	£m	C	86.168	0.182	86.350	105.523	0.307	105.830
1.13	Taxation - current	T18, L9	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.14	Taxation - deferred	T18, L10	£m	I,C	71.684	-0.042	71.642	-10.028	-0.061	-10.089
1.15	Profit on ordinary activities after taxation	T18, L11	£m	C	157.852	0.140	157.992	95.495	0.246	95.741
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	157.852	0.140	157.992	95.495	0.246	95.741
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	157.852	0.140	157.992	95.495	0.246	95.741

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2013-14			2014-15		
					Core	Non Core	Total	Core	Non Core	Total
Fixed Assets										
2.1	Tangible Assets	T19, L1	£m	I,C	5202.393	0.000	5202.393	5205.162	0.000	5205.162
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	34.640	3.000	37.640	34.639	3.000	37.639
2.4	Total fixed assets	T19, L4	£m	C	5237.033	3.000	5240.033	5239.801	3.000	5242.801
Current Assets										
2.5	Stocks	T19, L5	£m	I,C	2.123	0.000	2.123	2.264	0.000	2.264
2.6	Debtors	T19, L6	£m	I,C	87.604	0.367	87.971	97.798	0.184	97.982
2.7	Cash at bank and in hand	T19, L7	£m	I,C	126.292	0.001	126.293	151.441	0.001	151.442
2.8	Short term deposits	T19, L8	£m	I,C	144.000	0.000	144.000	194.000	0.000	194.000
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	41.541	0.000	41.541	49.840	0.000	49.840
2.11	Infrastructure Renewals prepayment	T19, L9	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.12	Total current assets	T19, L10	£m	C	401.560	0.368	401.928	495.343	0.185	495.528
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	-134.592	0.000	-134.592	-31.370	0.000	-31.370
2.15	Creditors	T19, L13	£m	I,C	-286.723	2.501	-284.222	-342.604	2.991	-339.613
2.16	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	-0.514	0.000	-0.514	0.000	0.000	0.000
2.17	Corporation tax payable	T19, L15	£m	I,C	0.850	0.000	0.850	0.817	0.000	0.817
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	-420.979	2.501	-418.478	-373.157	2.991	-370.166
2.20	Net current assets	T19, L19	£m	C	-19.419	2.869	-16.550	122.186	3.176	125.362
2.21	Total assets less current liabilities		£m	C	5217.614	5.869	5223.483	5361.987	6.176	5368.163
Creditors: amounts falling due after one year										
2.22	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	-1.000	0.000	-1.000	-1.000	0.000	-1.000
2.23	Other creditors	T19, L21	£m	I,C	-75.300	0.000	-75.300	-48.100	0.000	-48.100
2.24	Total creditors	T19, L22	£m	C	-76.300	0.000	-76.300	-49.100	0.000	-49.100
Provision for liabilities & charges										
2.25	Deferred tax provision	T19, L23	£m	I,C	-377.852	-0.793	-378.645	-393.530	-0.854	-394.384
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-15.857	0.000	-15.857	-14.778	0.000	-14.778
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	-37.244	0.000	-37.244	-28.209	0.000	-28.209
2.29	Net Assets employed	T19, L28	£m	C	4710.361	5.076	4715.437	4876.370	5.322	4881.692
Capital and reserves										
2.30	Government loans		£m	I,C	3352.761	0.000	3352.761	3423.275	0.000	3423.275
2.31	Income and Expenditure account	T19, L31	£m	I,C	1224.170	5.076	1229.246	1319.665	5.322	1324.987
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	4710.361	5.076	4715.437	4876.370	5.322	4881.692

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		297.300	263.484	Non-reg £0.3m; BusStr grp £30.3m; Horizons grp £2.4m; i/c & IFRS adjs £0.8m
3.2	Profit before tax		£m		110.700	105.523	Non-reg £0.3m; BusStr grp £31.3m; Horizons grp £2.5m; i/c & IFRS adjs £(28.9)m
3.3	Cost of sales & Admin expenses		£m		-890.100	-833.418	Non-reg £(2.1)m; BusStr grp £(37.7)m; Horizons grp £(17.7)m; i/c & IFRS adjs £0.8m
3.4	Interest & other finance costs		£m		-186.600	-157.961	BusStr grp £1.0m; Horizons grp £0.1m; IFRS adjs £(29.7)m
3.5	Taxation		£m		-19.700	-10.028	Non-reg £(0.1)m; BusStr grp £(6.6)m; Horizons grp £(0.4)m; i/c & IFRS adjs £(2.6)m
3.6			£m				
3.7			£m				
Balance Sheet							
3.8	Tangible fixed assets (net book value)		£m		5469.600	5205.162	} IFRS adjs - Infra assets £(83.7)m; PFI lease assets ££379.5m
3.9	Infrastructure renewals accrual		£m			-31.370	}
3.10	Assets transferred to PPP contractors		£m			49.840	}
3.11	Debtors		£m		83.500	97.798	Non-reg £0.2m; IFRS adj £19.5m (pension prepyt); gross-up realloc £5.0m
3.12	Creditors - total		£m		-399.700	-390.704	} Non-reg £3.0m; IFRS adj £7.7m; gross-up realloc £5.0m
3.13	Deferred income		£m			-14.778	}
3.14	Borrowings (excl Govt loans)		£m		-382.900	-1.000	IFRS adj - PFI lease liability £381.9m
3.15	Deferred taxation		£m		-354.100	-393.530	Non-reg £(0.9)m; IFRS adj £40.3m - DT on IAS19 pension liability

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Table 4: IFRS Regulatory accounts Income and Expenditure for the Core Business for the year ended 31 March (RAR Proforma 4)



Line	Description	Ofwat ref JR 10	Units	Field Type	2012-13	2013-14	2014-15	2015-16 (forecast)
					Core	Core	Core	Core
4.1	Turnover	T20, L1	£m	C	1052.975	1078.203	1096.902	1098.400
4.2	Operating expenditure (excluding pension contributions)	T20, L2	£m	I	-330.262	-343.518	-320.729	-361.000
4.3	PPP operating costs (contract service costs)		£m	I	-108.536	-108.729	-111.429	-122.600
4.4	Scottish Water internal costs related to PPP contracts		£m	I	-0.592	-0.633	-0.641	-0.600
4.5	Pension contributions (ongoing contribution)		£m	I	-19.268	-21.610	-19.288	-20.000
4.6	Pension contributions (contribution to reduce the deficit)		£m	I	0.000	0.000	0.000	0.000
4.7	Depreciation charges - non infrastructure assets		£m	I	-222.086	-219.657	-222.431	-218.600
4.8	Depreciation charges - infrastructure assets		£m	I	-13.760	-14.350	-14.800	-13.700
4.9	Depreciation charges - PPP assets		£m	I	-17.694	-17.794	-18.107	-19.300
4.10	Infrastructure capital maintenance charge		£m	I	-96.690	-111.800	-136.200	-118.300
4.11	Amortisation of deferred income		£m	I	0.934	0.934	0.934	0.900
4.12	Operating income	T20, L3	£m	C	0.000	0.000	0.000	0.000
4.13	Operating profit	T20, L5	£m	C	245.021	241.046	254.211	225.200
4.14	Profit or loss on disposal of fixed assets		£m	I	2.076	10.338	10.697	8.000
4.15	Other income	T20, L6	£m	C	0.000	0.000	0.000	0.000
4.16	Net interest receivable less payable	T20, L7	£m	C	-154.377	-155.895	-157.961	-163.200
4.17	PPP interest payable	NA	£m	I	-25.500	-24.580	-23.620	-22.500
4.18	Net pension financing income/expense	NA	£m	I	-12.941	-10.947	-6.225	0.000
4.19	Profit before taxation	T20, L9	£m	C	54.279	59.962	77.102	47.500
4.20	Taxation - current	T20, L10	£m	I	0.000	0.000	0.000	0.000
4.21	Taxation - deferred		£m	I	1.834	72.184	-12.790	-9.500
4.22	Profit on ordinary activities	T20, L12	£m	C	56.113	132.146	64.312	38.000
4.23	Exceptional item, net of taxation	T20, L13	£m	C	0.000	0.000	0.000	0.000
4.24	Profit for the year	T20, L14	£m	C	56.113	132.146	64.312	38.000
4.25	Dividends	T20, L15	£m	C	0.000	0.000	0.000	0.000
4.26	Profit retained	T20, L16	£m	C	56.113	132.146	64.312	38.000

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Table 5: IFRS Regulatory accounts Balance Sheet
for Core Business as at 31 March (RAR Proforma 5)



Line	Description	Ofwat ref JR 10	Units	Field Type	2012-13	2013-14	2014-15	2015-16 (forecast)
					Core	Core	Core	Core
Fixed Assets								
5.1	Tangible assets	T24, L1	£m	C	4906.876	5021.411	5090.102	5263.100
5.2	PPP assets	NA	£m	I	399.673	386.541	379.540	363.700
5.3	Third party contributions	T24, L2	£m	I	-16.866	-15.857	-14.778	-13.900
Other Operating Assets and liabilities								
5.4	Working capital	T24, L3	£m	C	-237.248	-210.238	-254.271	-255.800
5.5	Cash	T24, L4	£m	C	51.594	126.292	151.441	246.700
5.6	Short term deposits	T24, L5	£m	C	193.900	144.000	194.000	0.000
5.7	Overdrafts	T24, L6	£m	C	0.000	0.000	0.000	0.000
5.8	Net operating assets	T24, L8	£m	C	5297.929	5452.149	5546.034	5603.800
Non-operating assets and liabilities								
5.9	Borrowings (excl. govt. loans)	T24, L9	£m	C	-0.921	-0.514	0.000	0.000
5.10	Gilts reserve		£m	C	0.000	0.000	0.000	0.000
5.11	Investment - loan to group company	T24, L12	£m	C	0.000	0.000	0.000	0.000
5.12	Investment - Other	T24, L13	£m	C	34.723	34.640	34.639	34.600
5.13	Corporation tax payable	T24, L14	£m	C	0.850	0.850	0.817	0.800
5.14	Dividends payable	T24, L15	£m	C	0.000	0.000	0.000	0.000
5.15	Total non-operating assets and liabilities		£m	C	34.652	34.976	35.456	35.400
Creditors - amounts falling due after more than one year								
5.16	Borrowings (excl. govt. loans)	T24, L17	£m	C	-1.514	-1.000	-1.000	-1.000
5.17	Other Creditors	T24, L18	£m	C	-61.700	-75.300	-48.100	-48.100
5.18	Total Creditors falling due after more than one year		£m	C	-63.214	-76.300	-49.100	-49.100
Provisions for liabilities & charges								
5.19	Deferred tax provision	T24, L19	£m	C	-442.508	-377.852	-393.530	-393.100
5.20	Post employment asset/ (liabilities)	T24, L20	£m	C	-190.674	-111.475	-161.129	-161.100
5.21	Other provisions	T24, L21	£m	C	-18.934	-16.427	-15.815	-4.900
5.22	Total provisions		£m	C	-652.116	-505.754	-570.474	-559.100
5.23	Net assets employed	T24, L23	£m	C	4617.251	4905.071	4961.916	5031.000
Capital and reserves								
5.24	Government Loans		£m	C	3266.840	3352.761	3423.275	3503.300
5.25	PPP debt/lease (IFRS)		£m	I	415.560	399.230	381.950	363.500
5.26	Retained earnings	T24, L26	£m	I	998.314	1130.460	1194.772	1202.300
5.27	Pension surplus/(deficit) (IFRS)		£m	I	-196.893	-110.810	-171.511	-171.500
5.28	Other reserves	T24, L28	£m	C	133.430	133.430	133.430	133.400
5.29	Total capital & reserves	T24, L29	£m	C	4617.251	4905.071	4961.916	5031.000

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Table 6: Regulatory Income and Expenditure and Cash Flow
Statement for Twelve Months ended 31 March (RAR Proforma 6)



Line	Description	Ofwat ref JR 10	Units	Field Type	2012-13	2013-14	2014-15	2015-16 (forecast)
					Core	Core	Core	Core
Regulatory income and expenditure								
6.1	Turnover		£m	C	1052.975	1078.203	1096.902	1098.400
6.2	Operating expenditure (excluding pension contributions)		£m	C	-330.262	-343.518	-320.729	-361.000
6.3	PPP operating costs (contract service costs)		£m	C	-108.536	-108.729	-111.429	-122.600
6.4	Scottish Water internal costs related to PPP contracts		£m	C	-0.592	-0.633	-0.641	-0.600
6.5	Pension contributions (ongoing contribution)		£m	C	-19.268	-21.610	-19.288	-20.000
6.6	Pension contributions (contribution to reduce the deficit)		£m	C	0.000	0.000	0.000	0.000
6.7	Capital maintenance charge		£m	I	-255.100	-274.600	-275.500	-272.000
6.8	Amortisation of deferred income		£m	C	0.934	0.934	0.934	0.900
6.9	Operating income		£m	C	0.000	0.000	0.000	0.000
6.10	Operating profit for regulatory purposes		£m	C	340.151	330.047	370.249	323.100
Reconciliation of regulatory operating profit to net cash flow								
6.11	Operating profit for regulatory purposes		£m	C	340.151	330.047	370.249	323.100
6.12	Movement in working capital		£m	I	-0.157	0.128	-18.451	-7.200
6.13	Capital maintenance charge		£m	C	255.100	274.600	275.500	272.000
6.14	Amortisation of deferred income		£m	C	-0.934	-0.934	-0.934	-0.900
6.15	Non cash adjustment for retirement benefit obligations		£m	I	0.040	0.204	-13.112	0.000
6.16	Other Non-cash adjustments		£m	I	0.000	0.000	0.000	0.000
6.17	Net cash flow from operating activities	T28, L1	£m	C	594.200	604.045	613.252	587.000
Taxation								
6.18	Taxation paid (i.e. current taxation)	T28, L7	£m	I	0.000	0.000	0.033	0.000
Returns on investments & servicing of finance								
6.19	Interest received	T28, L2	£m	I	0.359	0.474	0.990	0.900
6.20	Interest paid	T28, L3	£m	I	-154.930	-155.980	-158.637	-164.100
6.21	PPP interest payable		£m	C	-25.500	-24.580	-23.620	-22.500
6.22	PPP finance lease repayments		£m	I	-15.400	-16.330	-17.280	-18.500
6.23	Net cash flow from returns on Investment & servicing of finance	T28, L6	£m	C	-195.471	-196.416	-198.547	-204.200
6.24	Net cash flow before capital investment and maintenance charges		£m	C	398.729	407.629	414.738	382.800
Capital expenditure and financial investment								
6.25	Capital enhancement expenditure		£m	I	-231.149	-202.417	-165.955	-237.200
6.26	Capital maintenance expenditure		£m	I	-273.300	-285.000	-265.300	-272.000
6.27	Receipt of grants and contributions	T28, L9	£m	I	7.130	7.634	10.340	10.800
6.28	Disposal of fixed assets	T28, L11	£m	I	3.156	11.952	11.326	9.000
6.29	Net cash outflow from investing activities	T28, L13	£m	C	-494.163	-467.831	-409.589	-489.400
6.30	Net Cash flow before financing	T28, L17	£m	C	-95.434	-60.202	5.149	-106.600
Financing								
6.31	New Government loans		£m	I	180.000	373.926	294.396	200.000
6.32	Non-Government loan repayments		£m	I	0.000	-0.921	-0.514	0.000
6.33	Government loans repayments		£m	I	-80.000	-288.005	-223.882	-120.000
6.34	Gilts reserve		£m	I	0.000	0.000	0.000	0.000
6.35	Net cash inflow from financing	T28, L22	£m	C	100.000	85.000	70.000	80.000
6.36	Increase (decrease) in cash and cash equivalents	T28, L23	£m	C	4.566	24.798	75.149	-26.600
6.37	Net cash flow		£m	C	95.434	60.202	-5.149	106.600

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Table 6-R: Regulatory Accounts - Ratio information

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

Line	Description	M Table reference	Units	Field Type	2012-13	2013-14	2014-15	2015-16 (forecast)
					Core	Core	Core	Core
	Cash flow from operations	M6.16	£m	C	594.2	604.0	613.3	587.0
	Tax paid	M6.17	£m	C	0.0	0.0	0.0	0.0
	Interest received	M6.18	£m	C	0.4	0.5	1.0	0.9
	Interest paid (including PPP)	M6.19+M6.20	£m	C	-180.4	-180.6	-182.3	-186.6
	Funds from operations (FFO)		£m	C	414.1	424.0	432.0	401.3
	Capital maintenance expenditure	M6.25	£m	C	-273.3	-285.0	-265.3	-272.0
	Funds net of capital maintenance expenditure		£m	C	140.8	139.0	166.7	129.3
	Cash & cash equivalents	M5.5+M5.6	£m	C	245.5	270.3	345.4	246.7
	Government loans	M5.27	£m	C	-3266.8	-3352.8	-3423.3	-3503.3
	Other loans (including PPP finance lease)	M5.10+M5.19+M5.28	£m	C	-418.0	-400.7	-383.0	-364.5
	Net debt excluding retirement benefit obligations		£m	C	-3439.3	-3483.2	-3460.8	-3621.1
	Retirement benefit obligations	M5.23	£m	C	-190.7	-111.5	-161.1	-161.1
	Net debt		£m	C	-3630.0	-3594.7	-3621.9	-3782.2
	Ratios:							
	FFO / net debt		%	C	11.4%	11.8%	11.9%	10.6%
	Cash interest cover [1]		%	C	3.3	3.3	3.4	3.2
	Cash interest cover [2]		%	C	1.8	1.8	1.9	1.7

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2012-13			2013-14			2014-15			2015-16 (forecast)		
					Water	Wastewater	Core Busines	Water	Wastewater	Core Busines	Water	Wastewater	Core Busines	Water	Wastewater	Core Busines
Turnover																
7.1	Household		£m	C	358.152	392.733	750.885	371.584	407.325	778.909	382.228	418.546	800.774	390.200	421.500	811.700
7.2	Retail Non-Household		£m	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
7.3	Wholesale Non-Household		£m	C	106.544	190.119	296.663	106.404	187.229	293.633	102.123	187.083	289.206	97.600	183.200	280.800
7.4	Revenue grants		£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
7.5	Rechargeable works		£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
7.6	Bulk supplies		£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
7.7	Other sources (excluding third parties)		£m	C	2.734	2.693	5.427	2.829	2.832	5.661	3.767	3.155	6.922	3.000	2.900	5.900
7.8	Third party services		£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
7.9	Total turnover	T23, L16	£m	C	467.430	585.545	1052.975	480.817	597.386	1078.203	488.118	608.784	1096.902	490.800	607.600	1098.400
Operating income																
7.10	Exceptional items	T23, L18	£m	I,C			0.000			0.000			0.000			0.000
7.11	Other operating income	T23, L19	£m	I,C			0.000			0.000			0.000			0.000
7.12	Total operating income	T23, L20	£m	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

Scottish Water

Table 11: Regulatory Accounts Working Capital (Core) - RAR Proforma 11

Line	Description	2012-13	2013-14	2014-15	2015-16
11.1	Stocks	2.156	2.123	2.264	2.200
11.2	Trade debtors - Household	36.847	33.476	20.822	32.100
11.3	Trade debtors - Non Household (licensed businesses)	0.000	0.000	0.000	0.000
11.4	Other trade debtors	2.693	2.587	7.421	3.800
11.5	Measured income accrual	0.000	0.000	0.000	0.000
11.6	Prepayments and other short term debtors	30.240	33.784	50.111	30.700
11.7	Trade creditors	-30.065	-15.143	-18.536	-23.700
11.8	Wholesale charge prepayment	-24.792	-24.322	-24.265	-24.000
11.9	Deferred income - customer advance receipts	0.000	0.000	0.000	0.000
11.10	Short-term capital creditors	-99.327	-85.174	-114.109	-105.000
11.11	Credit note provisions	-28.300	-30.480	-31.000	-30.000
11.12	Accruals and other creditors	-126.700	-127.089	-146.979	-141.900
11.13	Total working capital	-237.248	-210.238	-254.271	-255.800

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

					2014-15													
					1	2	3	4	5	6	7	8	9	10	11	12	13	
Line Ref.	Description	Ofwat Ref JR 10	Units	Field Type	CORE / LICENSED													
					WHOLESALE			RETAIL			Water Service Core Total			Water Service Total		CG		
					Water Resources & Treatment			Retail - Non Domestic			Water Service Core Total			Water Service Total				
Total	Source	Trtmt	Total	Water Distribution	Wholesale Core Total	Retail Domestic	Measd	Non Measd	Total	Water Service Core Total	Total	CG						
Service Analysis - Water : Direct Costs																		
M18.1	Employment costs	T21, L1	£m	I/C	2.134	1.463	12.751	14.214	22.238	36.452						36.452	38.586	A2
M18.2	Power	T21, L2	£m	I/C	0.043	3.995	7.066	11.061	8.869	19.930						19.930	19.973	A2
M18.3	Hired and contracted services	T21, L4	£m	I/C	4.049	0.133	-0.997	-0.864	10.520	9.656						9.656	13.705	A2
M18.4	Materials and consumables	T21, L6	£m	I/C	0.161	0.177	11.573	11.750	1.813	13.563						13.563	13.724	A2
M18.5	Service charges SEPA	T21, L7	£m	I/C	0.006	0.066	2.648	2.714	0.000	2.714						2.714	2.720	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	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	0.165	0.269	1.707	1.976	2.258	4.234						4.234	4.399	A2
M18.10	Contract Management		£m	I/C	0.000						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	1.401	0.366	1.767	1.767	1.767	1.767	A2
M18.12	Generate & Issue Bills		£m	I/C	0.001						8.888	0.248	0.065	0.313	9.201	9.202	A2	
M18.13	Handle Billing Enquiries		£m	I/C	0.000						0.000	0.180	0.047	0.227	0.227	0.227	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	0.006						0.346	0.000	0.000	0.000	0.346	0.352	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	0.031						1.366	0.358	0.072	0.430	1.796	1.827	A2	
M18.29	Other Direct Costs	T21, L9	£m	I/C	0.000						0.072	0.053	0.011	0.064	0.136	0.136	A2	
M18.30	Direct employment costs		£m	I/C							1.629	1.824	0.433	2.257				
M18.31	IT (exc employment)		£m	I/C							0.470	0.370	0.084	0.454				
M18.32	Total direct costs	T21, L10	£m	C	6.596	6.103	34.748	40.851	45.698	86.549	10.672	2.240	0.561	2.801	100.022	106.618	A2	
M18.33	General and support costs	T21, L11	£m	I/C	1.410	3.941	11.254	15.195	17.599	32.794	1.282	0.890	0.208	1.098	35.174	36.584	A2	
M18.34	Functional expenditure	T21, L12	£m	C	8.006	10.044	46.002	56.046	63.297	119.343	11.954	3.130	0.769	3.899	135.196	143.202	A2	
Business Activities																		
M18.35	Scientific services	T21, L14	£m	I	0.219		4.313	6.561	10.874	0.000				0.000	10.874	11.093	A2	
M18.36	Cost of Regulation	T21, L15	£m	I				4.169	0.519					0.681	5.369	5.369	A2	
M18.37	Total business activities	T21, L16	£m	C	0.219		4.313	6.561	15.043	0.519				0.681	16.243	16.462	A2	
M18.38	Local authority rates	T21, L17	£m	I	0.110		16.198	17.256	33.454	0.061				0.057	33.572	33.682	A2	
M18.39	Bad Debt charge	T21, L18	£m	I	-0.002			0.000	0.000	10.102		0.000	0.000	0.000	10.102	10.100	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			76.557	87.114	167.840	22.636				4.637	195.113	195.113	A2	
M18.42	Third party services - opex	T21, L21	£m	I/C			1.118	2.365	3.483	0.000				0.088	3.571	3.571	A2	
M18.43	Total operating expenditure	T21, L22	£m	C	8.333		77.675	89.479	171.323	22.636				4.725	198.684	207.017	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	22.511	22.511					22.511	22.511	A3	
M18.45	Reactive and planned maintenance non-infrastructure	T21, L24	£m	I/C	0.000	0.246	4.561	4.807	2.272	7.079	0.000	0.000	0.000	0.000	7.079	7.079	A3	
Capital Maintenance																		
M18.46	Infrastructure renewals expenditure	T21, L25	£m	I/C	0.009		12.907	70.742	83.649						83.649	83.658	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	1.013		81.743	20.053	101.796						101.796	102.809	A2	
M18.49	Amortisation of deferred credits	T21, L28	£m	I/C	-0.039		-0.497	-0.192	-0.689						-0.689	-0.728	A2	
M18.50	Amortisation of intangible assets	T21, L29	£m	I/C	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		1.293	1.743	3.036	0.958				0.904	4.898	4.898	A2	
M18.52	Capital maintenance less third party services	T21, L31	£m	C			95.446	92.346	187.792	0.958				0.904	189.654	189.654	A2	
M18.53	Third party services - depreciation	T21, L32	£m	I/C			1.890	0.424	2.314	0.007				0.010	2.331	2.331	A2	
M18.54	Total capital maintenance	T21, L33	£m	C	0.983		97.336	92.770	190.106	0.965				0.914	191.985	192.968	A2	
M18.55	Total operating costs	T21, L34	£m	C	9.316		175.011	182.249	361.429	23.601				5.639	390.669	399.985	A2	

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

					2014-15													
					1	2	3	4	5	6	7	8	9	10	11	12		
					NON-CORE/NON-LICENSED					CORE / LICENSED								
Line Ref.	Description	Ofwat Ref J10	Units	Field Type	Total	Sewerage	Sewage Treatment	Sludge Treatment & Disposal	Wholesale Core Total	RETAIL			Wastewater Service Core Total	Wastewater Service				
										Retail Domestic	Retail - Non Domestic Measd	Retail - Non Domestic Non Measd		Total	Total	CG		
Service Analysis - Sewerage : Direct Costs																		
M18.1	Employment costs	T21, L1	£m	I/C	2.417	13.836	11.451	2.348	27.635					27.635	30.052	A2		
M18.2	Power	T21, L2	£m	I/C	0.137	7.369	15.978	2.027	25.374					25.374	25.511	A2		
M18.3	Hired and contracted services	T21, L4	£m	I/C	4.538	3.294	1.798	5.409	10.501					10.501	15.039	A2		
M18.4	Annual charge for PPP schemes		£m	I/C	0.000	14.147	76.044	59.373	149.564					149.564	149.564	A2		
M18.5	Internal cost of PPP schemes		£m	I/C	0.000	0.236	3.140	5.101	8.477					8.477	8.477	A2		
M18.6	Materials and consumables	T21, L6	£m	I/C	0.185	1.031	2.423	1.191	4.645					4.645	4.830	A2		
M18.7	Service charges SEPA	T21, L7	£m	I/C	0.008	1.858	6.853	0.056	8.767					8.767	8.775	A2		
M18.8	Contract Management		£m	I/C					0.000					0.000	0.000	A2		
M18.9	Meter Maintenance & Installation		£m	I/C		0.000			0.000					0.000	0.000	A2		
M18.10	Other direct costs	T21, L9	£m	I/C	0.207	0.579	1.115	0.290	1.984					1.984	2.191	A2		
M18.11	Contract Management		£m	I/C	0.000				0.000	0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.12	Manage Billing Data		£m	I/C	0.000				0.000	1.122	0.336	1.458	1.458	1.458	1.458	A2		
M18.13	Generate & Issue Bills		£m	I/C	0.001	9.740	0.199	0.060	0.259	9.999	0.060	0.259	9.999	10.000	10.000	A2		
M18.14	Handle Billing Enquiries		£m	I/C	0.000	0.000	0.144	0.043	0.187	0.000	0.144	0.187	0.187	0.187	0.187	A2		
M18.15	Handle Billing Exceptions		£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	A2		
M18.16	Handle Billing Complaints		£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	A2		
M18.17	Meter Reading		£m	I/C	0.000	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	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	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	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	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	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	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	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	0.000	0.000	A2		
M18.26	Advertising / Marketing		£m	I/C	0.006	0.346			0.346	0.000	0.000	0.000	0.346	0.352	0.352	A2		
M18.27	Account Management		£m	I/C	0.000	0.000			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	0.000	0.000	A2		
M18.29	Handle Customer operational calls		£m	I/C	0.003	0.743	0.307	0.072	0.379	1.122	0.072	0.379	1.122	1.125	1.125	A2		
M18.30	Other Direct Costs	T21, L9	£m	I/C	0.000	0.072	0.042	0.010	0.052	0.124	0.010	0.052	0.124	0.124	0.124	A2		
M18.31	Direct employment costs		£m	I/C					1.061	1.479	0.403	1.882						
M18.32	IT (exc employment)		£m	I/C					0.324	0.301	0.079	0.380						
M18.33	Total direct costs	T21, L10	£m	C	7.502	42.350	118.802	75.795	236.947	10.901	1.814	0.521	2.335	250.183	257.685	A2		
M18.34	General and support costs	T21, L11	£m	I/C	1.569	13.165	11.245	2.599	27.009	0.865	0.721	0.193	0.914	28.788	30.357	A2		
M18.35	Functional expenditure	T21, L12	£m	C	9.071	55.515	130.047	78.394	263.956	11.766	2.535	0.714	3.249	278.971	288.042	A2		
Business Activities																		
M18.36	Scientific services	T21, L14	£m	I	0.737	0.000	1.683	0.000	1.683	0.000			0.000	1.683	2.420	A2		
M18.37	Cost of Regulation	T21, L15	£m	I					2.673	0.506			0.589	3.768	3.768	A2		
M18.38	Total business activities	T21, L16	£m	C	0.737	0.000	1.683	0.000	4.356	0.506			0.589	5.451	6.188	A2		
M18.39	Local authority rates	T21, L17	£m	I	0.139				12.269	0.049			0.048	12.366	12.505	A2		
M18.40	Bad Debt charge	T21, L18	£m	I	-0.003				0.000	9.699	0.000	0.000	9.699	9.696	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		55.515	131.730	78.394	280.581	22.020			3.886	306.487	306.487	A2		
M18.43	Third party services - opex	T21, L21	£m	I/C		0.000	0.000	2.464	2.464	0.000			0.088	2.552	2.552	A2		
M18.44	Total operating expenditure	T21, L22	£m	C	9.944	55.515	131.730	80.858	283.045	22.020	2.535	0.714	3.974	309.039	318.983	A2		
Reactive and Planned Maintenance (included in Opex)																		
M18.45	Reactive and planned maintenance infrastructure	T21, L23	£m	I/C	0.000	9.788	0.000	0.000	9.788					9.788	9.788	A3		
M18.46	Reactive and planned maintenance non-infrastructure	T21, L24	£m	I/C	0.000	2.493	4.366	0.453	7.312	0.000	0.000	0.000	0.000	7.312	7.312	A3		
Capital Maintenance																		
M18.47	Infrastructure renewals expenditure	T21, L25	£m	I/C	0.090	25.951	1.184	2.514	29.649					29.649	29.739	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	1.031	25.193	72.786	3.631	101.610					101.610	102.641	A2		
M18.50	Amortisation of deferred credits	T21, L28	£m	I/C	-0.038	-0.020	-0.226	0.000	-0.246					-0.246	-0.284	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	0.363	0.589	0.112	1.064	0.665	0.598	0.159	0.757	2.486	2.486	A2		
M18.53	Capital maintenance less third party services	T21, L31	£m	C		51.487	74.333	6.257	132.077	0.665			0.757	133.499	133.499	A2		
M18.54	Third party services - depreciation	T21, L32	£m	I/C		0.000	0.000	0.347	0.347	0.024			0.033	0.404	0.404	A2		
M18.55	Total capital maintenance	T21, L33	£m	C	1.083	51.487	74.333	6.604	132.424	0.689	0.598	0.159	0.790	133.903	134.986	A2		
M18.56	Total operating costs	T21, L34	£m	C	11.027	107.002	206.063	87.462	415.469	22.709	3.133	0.873	4.764	442.942	453.969	A2		

Scottish Water

Table 19: IFRS 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	2013-14	2014-15
19.1	Profit for the year	T18c, L1	£m	C	132.146	64.312
19.1	Actuarial gains/losses on post employment plans	T18c, L2	£m	I	86.083	-60.701
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	218.229	3.611

Line	Description	Ofwat ref JR 10	Units	Field Type	2012-13	2013-14	2014-15	2015-16 (forecast)
Allocation of capital expenditure for tax purposes								
21.1	Work in progress - Opening amount	-	£m	I	730.700	815.518	920.794	831.400
21.2	Work in progress (portion where capital allowances have not been claimed) - opening	-	£m	I	178.984	191.629	254.080	165.315
21.3	Total Spend in year		£m	I	479.258	461.956	442.751	510.900
21.4	Total capitalised expenditure including IRE (outturn prices) excluding grants	T18b, L12	£m	I	351.259	329.830	611.520	509.200
21.5	Capitalised expenditure allocated for capital allowances (including Work in progress)	-	£m	I	466.613	399.504	531.516	509.200
21.6	Work in progress (portion where capital allowances have not been claimed) - closing	-	£m	C	191.629	254.080	165.315	167.015
21.7	Assets qualifying for 100% first year allowances	T18b, L1	£m	I	0.000	0.000	0.000	0.000
21.8	Assets to be included in the general (25%) pool	T18b, L2	£m	I	153.323	121.247	151.471	175.525
21.9	Assets qualifying for long life (6%) pool	T18b, L3	£m	I	191.940	113.257	109.881	127.330
21.10	Assets qualifying for Industrial Buildings Allowance	T18b, L4	£m	I	0.000	0.000	0.000	0.000
21.11	Assets purchased under finance leasing	T18b, L5	£m	I	0.000	0.000	0.000	0.000
21.12	Capitalised revenue expenditure deducted in year of spend	T18b, L6	£m	I	53.540	84.950	215.500	143.000
21.13	Capitalised revenue expenditure depreciated - non - infrastructure	T18b, L7	£m	I	14.187	37.919	20.046	23.229
21.14	Capitalised revenue expenditure depreciated - infrastructure	T18b, L8	£m	I	0.000	0.000	0.000	0.000
21.15	Capitalised revenue expenditure not depreciated	T18b, L9	£m	I	0.000	0.000	0.000	0.000
21.16	Other assets not qualifying for capital allowances or revenue deductions	T18b, L10	£m	I	53.623	42.131	34.618	40.116
21.17	Grants and contributions taxable on receipt	T18b, L11	£m	I	0.000	0.000	0.000	0.000
Opening position								
21.18	Average asset life - non - infrastructure	T18b, L13	Years	I	0.000	0.000	0.000	0.000
21.19	Average asset life - infrastructure	T18b, L14	Years	I	0.000	0.000	0.000	0.000
21.20	Opening pool of capital allowances - asset life < 25 years	T18b, L15	£m	I	679.074	682.566	659.127	664.682
21.21	Opening pool of capital allowances - asset life >= 25 years	T18b, L16	£m	I	1454.956	1515.144	1498.129	1479.175
21.22	Residual IBA's	T18b, L17	£m	I	0.000	0.000	0.000	0.000
21.23	General provisions - opening balance		£m	I	69.378	70.093	70.535	62.665
21.24	Losses brought forward	T18b, L18	£m	I	239.663	239.663	228.388	246.702
Calculation of trading profit								
21.25	HCA Operating profit	T18a, L1	£m	I	218.272	216.039	235.363	210.700
21.26	Total HCA Depreciation	T18a, L2	£m	I	222.086	219.657	222.431	218.600
21.27	HCA Infrastructure renewals charge	T18a, L3	£m	I	109.970	110.000	113.700	118.500
21.28	HCA Amortisation of PPP assets	-	£m	I	2.467	2.494	2.807	2.807
21.29	HCA Amortisation of grants	-	£m	I	-0.934	-0.934	-0.934	-0.934
21.30	Deduction for capitalised revenue expenditure	T18a, L4	£m	I	-53.540	-84.950	-215.500	-143.000
21.31	Trading profit	T18a, L5	£m	C	498.321	462.306	357.867	406.673
Deductions to trading profit								
21.32	Depreciation on capitalised revenue expenditure - non - infrastructure	T18a, L6	£m	I	34.418	14.187	37.919	20.046
21.33	Depreciation on capitalised revenue expenditure - infrastructure	T18a, L7	£m	I	0.000	0.000	0.000	0.000
21.34	Total interest paid	T18a, L8	£m	I	154.737	155.895	157.961	163.200
21.35	Capital allowances - asset life <25 years	T18a, L9	£m	I	149.831	144.686	145.906	151.237
21.36	Capital allowances - asset life >=25 years	T18a, L10	£m	I	131.752	130.272	128.624	128.520
21.37	Industrial building allowance utilised	T18a, L11	£m	I	0.000	0.000	0.000	0.000
21.38	Other deductions	T18a, L12	£m	I	53.625	7.544	-92.285	-31.393
21.39	Total deductions	T18a, L13	£m	C	524.363	452.585	378.125	431.611
Additions to trading profit								
21.40	Grants and contributions taxable on receipt	T18a, L14	£m	C	0.000	0.000	0.000	0.000
21.41	Other additions	T18a, L15	£m	I	2.389	1.586	1.795	1.795
21.42	Total additions	T18a, L16	£m	C	2.389	1.586	1.795	1.795
Taxation								
21.43	Trading profit for tax	T18a, L17	£m	C	-23.653	11.307	-18.463	-23.142
21.44	Adjusted trading profit for tax	T18a, L18	£m	I	-23.223	11.274	-18.314	-23.142
21.45	Current tax charge	T18a, L19	£m	I	0.000	0.000	0.000	0.000
21.46	Prior Year adjustments	T18a, L20	£m	I	0.000	0.000	0.033	0.000
21.47	Total current tax charge	T18a, L22	£m	C	0.000	0.000	0.033	0.000

Table 22: Fixed asset additions and expected depreciation - RAR Proforma 22

Line	Description	Ofwat ref JR 10	Units	Field Type	2012-13			2013-14			2014-15			2015-16 (forecast)		
					Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
Non-Infrastructure asset additions by asset life (enhancement)																
22.1	Very Short	T34, L1	£m	I, C	46,264	41,427	87,691	50,749	33,710	84,459	62,360	51,662	114,022	58,165	48,187	106,352
22.2	Short	T34, L2	£m	I, C	0,190	0,707	0,897	0,887	0,866	1,753	12,879	1,881	14,760	12,013	1,754	13,767
22.3	Medium	T34, L3	£m	I, C	20,555	34,055	54,610	15,863	28,737	44,600	44,670	67,422	112,092	41,665	62,886	104,551
22.4	Medium long	T34, L4	£m	I, C	0,735	0,591	1,326	1,061	0,589	1,650	4,976	3,664	8,640	4,642	3,418	8,060
22.5	Long	T34, L5	£m	I, C	18,279	42,206	60,485	28,140	29,277	57,417	29,222	38,044	67,266	27,256	35,485	62,741
22.6	Land	T34, L6	£m	I, C	1,921	2,181	4,102	2,445	2,186	4,631	0,800	0,840	1,640	0,746	0,783	1,529
22.7	Land Disposals	T34, L7	£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
22.8	Total	T34, L8	£m	C	87,944	121,167	209,111	99,145	95,365	194,510	154,907	163,513	318,420	144,487	152,513	297,000
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
22.10	Short	T34, L10	£m	I, C			0,000			0,000			0,000			0,000
22.11	Medium	T34, L11	£m	I, C			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
22.13	Long	T34, L13	£m	I, C			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	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	3.4	3.2	3.3	2.9	2.3	2.7	3.5	3.4	3.5	3.4	3.0	3.2
22.16	Short	T34, L16	years	I	13.5	15.0	14.7	13.3	13.2	13.3	15.0	14.9	15.0	14.0	14.4	14.3
22.17	Medium	T34, L17	years	I	20.4	20.3	20.4	20.3	20.2	20.3	20.8	20.6	20.7	20.5	20.4	20.5
22.18	Medium long	T34, L18	years	I	40.0	40.0	40.0	40.0	40.0	40.0	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	60.0	60.0	60.0	60.0	60.0	60.0
Infrastructure Renewals charges, expenditure and provision																
22.20	Infrastructure renewals expenditure	T33, L11	£m	I	53,902	85,520	216,945	143,000								
22.21	Infrastructure renewals charges	T33, L12	£m	I	-110,000	-110,000	-113,700	-118,500								
22.22	Infrastructure renewals prepayment/ (accrual)	T33, L13	£m	C	-56,098	-24,480	103,245	24,500								

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

Line	Description	Ofwat ref	Units	Field Type	1	2	3	4	5	6	7
					2014-15						
					Core	Licensed	Intercompany eliminations	Consolidated total Core/licensed	Non Core Non licensed	Intercompany eliminations	Consolidated
					JR 07						
27.1	Turnover	T18, L1	£m	I,C	1096.902	319.988	-252.019	1164.871	22.558		1187.429
27.2	Operating costs		£m	I,C	-353.782	-287.721	251.819	-389.684	-19.703		-409.387
27.3	PPP costs		£m	I,C	-152.329			-152.329			-152.329
27.4	Historical Cost Depreciation	T18, L2 +	£m	I,C	-222.431	-1.980		-224.411	-0.727		-225.138
27.5	Infrastructure Renewals charge	T18, L3	£m	I,C	-113.700			-113.700			-113.700
27.6	Amortisation of PPP assets		£m	I,C	-2.807			-2.807			-2.807
27.7	Amortisation of deferred income		£m	I,C	0.934			0.934	0.086		1.020
27.8	Operating income	T18, L4	£m	I,C	10.697	-0.004		10.693	-0.004		10.689
27.9	Operating profit	T18, L5	£m	C	263.484	30.283	-0.200	293.567	2.210	0.000	295.777
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	-157.961	0.437		-157.524	0.650		-156.874
27.12	Profit on ordinary activities before taxation	T18, L8	£m	C	105.523	30.720	-0.200	136.043	2.860	0.000	138.903
27.13	Taxation - current	T18, L9	£m	I,C	0.000	-6.662		-6.662	-0.198		-6.860
27.14	Taxation - deferred	T18, L10	£m	I,C	-10.028	0.148	0.155	-9.725	-0.374		-10.099
27.15	Profit on ordinary activities after taxation	T18, L11	£m	C	95.495	24.206	-0.045	119.656	2.288	0.000	121.944
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	95.495	24.206	-0.045	119.656	2.288	0.000	121.944
27.18	Dividends	T18, L14	£m	I,C	0.000	-9.500		-9.500	9.500		0.000
27.19	Retained profit for year	T18, L15	£m	C	95.495	14.706	-0.045	110.156	11.788	0.000	121.944

Line	Description	Ofwat ref JR 07	Units	Field Type	2014-15						
					1	2	3	4	5	6	7
					Core	Licensed	Intercompany eliminations	Consolidated total Core/licensed	Non Core Non licensed	Intercompany eliminations	Consolidated
Fixed Assets											
2.1	Tangible Assets	T19, L1	£m	I,C	5205.162	3.350		5208.512	10.800		5219.312
2.2	Investment - loan to group company	T19, L2	£m	I,C	0.000	-10.515		-10.515	10.515		0.000
2.3	Investment - Other	T19, L3	£m	I,C	34.639			34.639	56.110	-90.710	0.039
2.4	Total fixed assets	T19, L4	£m	C	5239.801	-7.165	0.000	5232.636	77.425	-90.710	5219.351
Current Assets											
2.5	Stocks	T19, L5	£m	I,C	2.264			2.264	0.283		2.547
2.6	Debtors	T19, L6	£m	I,C	97.798	105.152	-39.193	163.757	14.281	-9.500	168.538
2.7	Cash at bank and in hand	T19, L7	£m	I,C	151.441	29.967		181.408	65.994		247.402
2.8	Short term deposits	T19, L8	£m	I,C	194.000	50.000		244.000			244.000
2.9	Gilts Reserve		£m	I,C	0.000			0.000			0.000
2.10	Assets transferred to PPP contractors		£m	I,C	49.840			49.840			49.840
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	495.343	185.119	-39.193	641.269	80.558	-9.500	712.327
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	-31.370			-31.370			-31.370
2.15	Creditors	T19, L13	£m	I,C	-342.604	-67.163	26.717	-383.050	-0.685		-383.735
2.16	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	0.000			0.000			0.000
2.17	Corporation tax payable	T19, L15	£m	I,C	0.817	2.989		3.806	-0.095		3.711
2.18	Dividends payable	T19, L16	£m	I,C	0.000	-9.500		-9.500		9.500	0.000
2.19	Total creditors	T19, L18	£m	C	-373.157	-73.674	26.717	-420.114	-0.780	9.500	-411.394
2.20	Net current assets	T19, L19	£m	C	122.186	111.445	-12.476	221.155	79.778	0.000	300.933
2.21	Total assets less current liabilities		£m	C	5361.987	104.280	-12.476	5453.791	157.203	-90.710	5520.284
Creditors: amounts falling due after one year											
2.22	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	-1.000			-1.000			-1,000
2.23	Other creditors	T19, L21	£m	I,C	-48.100			-48.100			-48.100
2.24	Total creditors	T19, L22	£m	C	-49.100	0.000	0.000	-49.100	0.000	0.000	-49.100
Provision for liabilities & charges											
2.25	Deferred tax provision	T19, L23	£m	I,C	-393.530	0.487	0.122	-392.921	-1.327		-394.248
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-14.778			-14.778	-9.832		-24.610
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	-28.209		12.417	-15.792	-0.006		-15.798
2.29	Net Assets employed	T19, L28	£m	C	4876.370	104.767	0.063	4981.200	146.038	-90.710	5036.528
Capital and reserves											
2.30	Government Loans / Called up share capital		£m	I,C	3423.275	11.500		3434.775	79.210	-90.710	3423.275
2.31	Income and Expenditure account	T19, L31	£m	I,C	1319.665	93.267	0.063	1412.995	66.828		1479.823
2.32	Other reserves	T19, L32	£m	I,C	133.430			133.430			133.430
2.33	Capital & reserves	T19, L33	£m	C	4876.370	104.767	0.063	4981.200	146.038	-90.710	5036.528