

Scottish Water

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2014-15			2015-16		
					Core	Non Core	Total	Core	Non Core	Total
1.1	Turnover	T18, L1	£m	I,C	1096.902	2.392	1099.294	1120.356	2.725	1123.081
1.2	Operating expenditure	T18, L2 + T18, L3	£m	I,C	-353.782	-2.085	-355.867	-368.251	-2.167	-370.418
1.3	PPP costs		£m	I,C	-152.329	0.000	-152.329	-153.166	0.000	-153.166
1.4	Historical Cost Depreciation		£m	I,C	-222.431	0.000	-222.431	-226.358	0.000	-226.358
1.5	Infrastructure Renewals charge		£m	I,C	-113.700	0.000	-113.700	-118.500	0.000	-118.500
1.6	Amortisation of PPP assets		£m	I,C	-2.807	0.000	-2.807	-3.601	0.000	-3.601
1.7	Amortisation of deferred income		£m	I,C	0.934	0.000	0.934	0.942	0.000	0.942
1.8	Operating income	T18, L4	£m	I,C	10.697	0.000	10.697	14.694	0.000	14.694
1.9	Operating profit	T18, L5	£m	C	263.484	0.307	263.791	266.116	0.558	266.674
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	-157.961	0.000	-157.961	-149.564	0.000	-149.564
1.12	Profit on ordinary activities before taxation	T18, L8	£m	C	105.523	0.307	105.830	116.552	0.558	117.110
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	-10.028	-0.061	-10.089	21.316	-0.112	21.204
1.15	Profit on ordinary activities after taxation	T18, L11	£m	C	95.495	0.246	95.741	137.868	0.446	138.314
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	95.495	0.246	95.741	137.868	0.446	138.314
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	95.495	0.246	95.741	137.868	0.446	138.314

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

Line	Description	Ofwat ref JR 10	Units	Field Type	2014-15			2015-16		
					Core	Non Core	Total	Core	Non Core	Total
Fixed Assets										
2.1	Tangible Assets	T19, L1	£m	I,C	5205.162	0.000	5205.162	5331.272	0.000	5331.272
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	34.639	3.000	37.639	34.642	3.000	37.642
2.4	Total fixed assets	T19, L4	£m	C	5239.801	3.000	5242.801	5365.914	3.000	5368.914
Current Assets										
2.5	Stocks	T19, L5	£m	I,C	2.264	0.000	2.264	2.277	0.000	2.277
2.6	Debtors	T19, L6	£m	I,C	97.798	0.184	97.982	88.774	0.265	89.039
2.7	Cash at bank and in hand	T19, L7	£m	I,C	151.441	0.001	151.442	174.557	0.001	174.558
2.8	Short term deposits	T19, L8	£m	I,C	194.000	0.000	194.000	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	49.840	0.000	49.840	49.802	0.000	49.802
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	495.343	0.185	495.528	509.410	0.266	509.676
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	-31.370	0.000	-31.370	-62.774	0.000	-62.774
2.15	Creditors	T19, L13	£m	I,C	-342.604	2.991	-339.613	-332.211	3.468	-328.743
2.16	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.17	Corporation tax payable	T19, L15	£m	I,C	0.817	0.000	0.817	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	-373.157	2.991	-370.166	-394.168	3.468	-390.700
2.20	Net current assets	T19, L19	£m	C	122.186	3.176	125.362	115.242	3.734	118.976
2.21	Total assets less current liabilities		£m	C	5361.987	6.176	5368.163	5481.156	6.734	5487.890
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	-48.100	0.000	-48.100	-54.300	0.000	-54.300
2.24	Total creditors	T19, L22	£m	C	-49.100	0.000	-49.100	-55.300	0.000	-55.300
Provision for liabilities & charges										
2.25	Deferred tax provision	T19, L23	£m	I,C	-393.530	-0.854	-394.384	-372.214	-0.966	-373.180
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-14.778	0.000	-14.778	-13.729	0.000	-13.729
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	-28.209	0.000	-28.209	-25.675	0.000	-25.675
2.29	Net Assets employed	T19, L28	£m	C	4876.370	5.322	4881.692	5014.238	5.768	5020.006
Capital and reserves										
2.30	Government loans		£m	I,C	3423.275	0.000	3423.275	3423.275	0.000	3423.275
2.31	Income and Expenditure account	T19, L31	£m	I,C	1319.665	5.322	1324.987	1457.533	5.768	1463.301
2.32									0.000	0.000
2.33	Capital & reserves	T19, L33	£m	C	4742.940	5.322	4748.262	4880.808	5.768	4886.576

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		284.200	266.116	Non-reg £0.5m; BusStr grp £21.4m; Horizons grp £1.6m; i/c & IFRS adjs £(5.4)m
3.2	Profit before tax		£m		106.200	116.552	Non-reg £0.6m; BusStr grp £16.4m; Horizons grp £7.7m; i/c & IFRS adjs £(35.0)m
3.3	Cost of sales & Admin expenses		£m		-912.600	-854.240	Non-reg £2.2m; BusStr grp £35.0m; Horizons grp £15.8m; i/c & IFRS adjs £5.4m
3.4	Interest & other finance costs		£m		-178.000	-149.564	BusStr grp £1.0m; Horizons grp £0.2m; IFRS adjs £(29.6)m
3.5	Taxation		£m		17.800	21.316	BusStr grp £(4.6)m; Horizons grp £(0.3)m; i/c & IFRS adjs £1.4m
3.6			£m				
3.7			£m				
Balance Sheet							
3.8	Tangible fixed assets (net book value)		£m		5532.300	5331.272	} IFRS adjs - Infra assets £(100.4)m; PFI lease assets ££314.4m
3.9	Infrastructure renewals accrual		£m			-62.774	}
3.10	Assets transferred to PPP contractors		£m			49.802	}
3.11	Debtors		£m		67.500	88.774	Non-reg £0.3m; IFRS adj £21.5m (pension prepyt)
3.12	Creditors - total		£m		-385.200	-386.511	} Non-reg £3.5m; IFRS adj £11.6m
3.13	Deferred income		£m			-13.729	}
3.14	Borrowings (excl Govt loans)		£m		-1.000	-1.000	
3.15	Deferred taxation		£m		-353.000	-372.214	Non-reg £(1.0)m; IFRS adj £20.2m - 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	2013-14	2014-15	2015-16	2016-17 (forecast)
					Core	Core	Core	Core
4.1	Turnover	T20, L1	£m	C	1078.203	1096.902	1120.356	1121.800
4.2	Operating expenditure (excluding pension contributions)	T20, L2	£m	I	-343.518	-332.372	-343.585	-358.500
4.3	PPP operating costs (contract service costs)		£m	I	-108.729	-111.429	-112.286	-123.600
4.4	Scottish Water internal costs related to PPP contracts		£m	I	-0.633	-0.641	-0.611	-0.600
4.5	Pension contributions (annual cash cost)		£m	I	-21.406	-20.757	-24.062	-24.000
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	-219.657	-222.431	-226.358	-218.000
4.8	Depreciation charges - infrastructure assets		£m	I	-14.350	-14.800	-16.630	-15.200
4.9	Depreciation charges - PPP assets		£m	I	-17.794	-18.107	-18.901	-19.300
4.10	Infrastructure capital maintenance charge		£m	I	-111.800	-136.200	-118.620	-119.500
4.11	Amortisation of deferred income		£m	I	0.934	0.934	0.942	0.900
4.12	Operating income		T20, L3	£m	C	0.000	0.000	0.000
4.13	Operating profit	T20, L5	£m	C	241.250	241.099	260.245	244.000
4.14	Profit or loss on disposal of fixed assets		£m	I	10.338	10.697	14.694	2.000
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	-155.895	-157.961	-149.564	-159.700
4.17	PPP interest payable	NA	£m	I	-24.580	-23.620	-22.600	-21.500
4.18								
4.19	Profit before taxation	T20, L9	£m	C	71.113	70.215	102.775	64.800
4.20	Taxation - current	T20, L10	£m	I	0.000	0.000	0.000	0.000
4.21	Taxation - deferred		£m	I	71.684	-10.028	21.316	-12.900
4.22	Profit on ordinary activities	T20, L12	£m	C	142.797	60.187	124.091	51.900
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	142.797	60.187	124.091	51.900
4.25	Dividends	T20, L15	£m	C	0.000	0.000	0.000	0.000
4.26	Profit retained	T20, L16	£m	C	142.797	60.187	124.091	51.900

Table 19: Statement of Comprehensive Income for the Core Business for the year ended 31 March

Line	Description	Ofwat ref JR 10	Units	Field Type	2013-14	2014-15	2015-16	2016-17 (forecast)
19.1	Profit for the year	T18c, L1	£m	C	142.797	60.187	124.091	51.900
19.2	Actuarial gains/losses on post employment plans	T18c, L2	£m	I	86.083	-60.701	82.300	0.000
19.3	Post employment plans - non cash (IAS 19 adjustments), net of tax		£m	I	-10.651	4.125	-16.744	0.000
19.4	Other gains and losses	T18c, L3	£m	I	0.000	0.000	0.000	0.000
19.5	Total comprehensive income for the year	T18c, L4	£m	C	218.229	3.611	189.647	51.900

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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	2013-14	2014-15	2015-16	2016-17
					Core	Core	Core	(forecast) Core
Fixed Assets								
5.1	Tangible assets	T24, L1	£m	C	5021.411	5090.102	5168.058	5360.600
5.2	PPP assets	NA	£m	I	386.541	379.540	364.202	347.200
5.3	Third party contributions	T24, L2	£m	I	-15.857	-14.778	-13.729	-13.000
Other Operating Assets and liabilities								
5.4	Working capital	T24, L3	£m	C	-210.238	-254.271	-251.120	-241.600
5.5	Cash	T24, L4	£m	C	126.292	151.441	174.557	225.800
5.6	Short term deposits	T24, L5	£m	C	144.000	194.000	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	5452.149	5546.034	5635.968	5679.000
Non-operating assets and liabilities								
5.9	Borrowings (excl. govt. loans)	T24, L9	£m	C	-0.514	0.000	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	34.640	34.639	34.642	34.600
5.13	Corporation tax payable	T24, L14	£m	C	0.850	0.817	0.817	0.000
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	34.976	35.456	35.459	34.600
Creditors - amounts falling due after more than one year								
5.16	Borrowings (excl. govt. loans)	T24, L17	£m	C	-1.000	-1.000	-1.000	-1.000
5.17	Other Creditors	T24, L18	£m	C	-75.300	-48.100	-54.300	-55.000
5.18	Total Creditors falling due after more than one year		£m	C	-76.300	-49.100	-55.300	-56.000
Provisions for liabilities & charges								
5.19	Deferred tax provision	T24, L19	£m	C	-377.852	-393.530	-372.214	-428.700
5.20	Post employment asset / (liabilities)	T24, L20	£m	C	-111.475	-161.129	-91.891	-91.900
5.21	Other provisions	T24, L21	£m	C	-16.427	-15.815	-18.739	-7.700
5.22	Total provisions	T24, L13	£m	C	-505.754	-570.474	-482.844	-528.300
5.23	Net assets employed	T24, L23	£m	C	4905.071	4961.916	5133.283	5129.300
Capital and reserves								
5.24	Government Loans		£m	C	3352.761	3423.275	3423.275	3423.300
5.25	PPP debt/lease (IFRS)		£m	I	399.230	381.950	363.670	344.100
5.26	Retained earnings	T24, L26	£m	I	1019.650	1023.261	1212.908	1228.500
5.27			£m	I				
5.28	Other reserves	T24, L28	£m	C	133.430	0.000	0.000	133.400
5.29	Total capital & reserves	T24, L29	£m	C	4905.071	4828.486	4999.853	5129.300

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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	2013-14	2014-15	2015-16	2016-17
					Core	Core	Core	(forecast) Core
Regulatory income and expenditure								
6.1	Turnover	T28, L1	£m	C	1078.203	1096.902	1120.356	1121.800
6.2	Operating expenditure (excluding pension contributions)		£m	C	-343.518	-332.372	-343.585	-358.500
6.3	PPP operating costs (contract service costs)		£m	C	-108.729	-111.429	-112.286	-123.600
6.4	Scottish Water internal costs related to PPP contracts		£m	C	-0.633	-0.641	-0.611	-0.600
6.5	Pension contributions (annual cash cost)		£m	C	-21.406	-20.757	-24.062	-24.000
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	-274.600	-275.500	-283.296	-301.100
6.8	Amortisation of deferred income		£m	C	0.934	0.934	0.942	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	330.251	357.137	357.458	314.900
Reconciliation of regulatory operating profit to net cash flow								
6.11	Operating profit for regulatory purposes		£m	C	330.251	357.137	357.458	314.900
6.12	Movement in working capital		£m	I	0.128	-18.451	8.100	-28.800
6.13	Capital maintenance charge		£m	C	274.600	275.500	283.296	301.100
6.14	Amortisation of deferred income		£m	C	-0.934	-0.934	-0.942	-0.900
6.15			£m	I				
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	604.045	613.252	647.912	586.300
Taxation								
6.18	Taxation paid (i.e. current taxation)	T28, L7	£m	I	0.000	0.033	0.000	0.000
Returns on investments & servicing of finance								
6.19	Interest received	T28, L2	£m	I	0.474	0.990	0.965	1.500
6.20	Interest paid	T28, L3	£m	I	-155.980	-158.637	-153.743	-159.500
6.21	PPP interest payable		£m	C	-24.580	-23.620	-22.600	-21.500
6.22	PPP finance lease repayments		£m	I	-16.330	-17.280	-18.280	-19.500
6.23	Net cash flow from returns on Investment & servicing of finance	T28, L6	£m	C	-196.416	-198.547	-193.658	-199.000
6.24	Net cash flow before capital investment and maintenance charges		£m	C	407.629	414.738	454.254	387.300
Capital expenditure and financial investment								
6.25	Capital enhancement expenditure		£m	I	-202.417	-165.955	-197.753	-265.600
6.26	Capital maintenance expenditure		£m	I	-285.000	-265.300	-260.600	-301.100
6.27	Receipt of grants and contributions	T28, L9	£m	I	7.634	10.340	11.673	12.300
6.28	Disposal of fixed assets	T28, L11	£m	I	11.952	11.326	15.542	3.000
6.29	Net cash outflow from investing activities	T28, L13	£m	C	-467.831	-409.589	-431.138	-551.400
6.30								
Financing								
6.31	New Government loans		£m	I	373.926	294.396	323.913	118.900
6.32	Non-Government loan repayments		£m	I	-0.921	-0.514	0.000	0.000
6.33	Government loans repayments		£m	I	-288.005	-223.882	-323.913	-118.900
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	85.000	70.000	0.000	0.000
6.36	Increase (decrease) in cash and cash equivalents	T28, L23	£m	C	85.000	70.000	0.000	0.000
6.37	Net cash flow		£m	C	0.000	0.000	0.000	0.000

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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	2013-14	2014-15	2015-16	2016-17
					Core	Core	Core	(forecast) Core
	Cash flow from operations	M6.16	£m	C	604.0	613.3	647.9	586.3
	Tax paid	M6.17	£m	C	0.0	0.0	0.0	0.0
	Interest received	M6.18	£m	C	0.5	1.0	1.0	1.5
	Interest paid (including PPP)	M6.19+M6.20	£m	C	-180.6	-182.3	-176.3	-181.0
	Funds from operations (FFO)		£m	C	424.0	432.0	472.5	406.8
	Capital maintenance expenditure	M6.25	£m	C	-285.0	-265.3	-260.6	-301.1
	Funds net of capital maintenance expenditure		£m	C	139.0	166.7	211.9	105.7
	Cash & cash equivalents	M5.5+M5.6	£m	C	270.3	345.4	368.6	225.8
	Government loans	M5.27	£m	C	-3352.8	-3423.3	-3423.3	-3423.3
	Other loans (including PPP finance lease)	M5.10+M5.19+M5.28	£m	C	-400.7	-383.0	-364.7	-345.1
	Net debt excluding retirement benefit obligations		£m	C	-3483.2	-3460.8	-3419.4	-3542.6
	Retirement benefit obligations	M5.23	£m	C	-111.5	-161.1	-91.9	-91.9
	Net debt		£m	C	-3594.7	-3621.9	-3511.3	-3634.5
	Ratios:							
	<i>FFO / net debt</i>		%	C	11.8%	11.9%	13.5%	11.2%
	<i>Cash interest cover [1]</i>		%	C	3.3	3.4	3.7	3.2
	<i>Cash interest cover [2]</i>		%	C	1.8	1.9	2.2	1.6

Scottish Water

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2013-14	2014-15	2015-16	2016-17 (forecast)
11.1	Stocks	T26, L1	£m	I	2.123	2.264	2.277	2.300
11.2	Trade debtors - Household		£m	I	33.476	20.822	27.877	36.600
11.3	Trade debtors - Non Household (licensed businesses)		£m	I	0.000	0.000	0.000	0.000
11.4	Other trade debtors	T26, L6	£m	I	2.587	7.421	4.702	5.000
11.5	Measured income accrual	T26, L7	£m	I	0.000	0.000	0.000	0.000
11.6	Prepayments and other short term debtors	T26, L8	£m	I	33.784	50.111	34.675	24.000
11.7	Trade creditors	T26, L9	£m	I	-15.143	-18.536	-7.886	-20.000
11.8	Wholesale charge prepayment		£m	I	-24.322	-24.265	-25.040	-25.500
11.9	Deferred income - customer advance receipts	T26, L10	£m	I	0.000	0.000	0.000	0.000
11.10	Short-term capital creditors	T26, L11	£m	I	-85.174	-114.109	-101.440	-100.000
11.11	Credit note provisions		£m	I	-30.480	-31.000	-31.640	-31.600
11.12	Accruals and other creditors	T26, L12	£m	I	-127.089	-146.979	-154.645	-132.400
11.13	Total working capital	T26, L13	£m	C	-210.238	-254.271	-251.120	-241.600

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

					2015-16												
					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			
					Source	Trmt	Total	Water Distribution	Wholesale Core Total	Retail Domestic	Measd	Non Measd		Total	Total	CG	
Service Analysis - Water : Direct Costs																	
M18.1	Employment costs	T21_L1	£m	I/C	2.267	2.107	13.369	15.476	21.731	37.207						37.207	39.474
M18.2	Power	T21_L2	£m	I/C	0.046	4.014	8.102	12.116	9.265	21.381						21.381	21.427
M18.3	Hired and contracted services	T21_L4	£m	I/C	3.522	0.089	3.632	3.721	9.355	13.076						13.076	16.598
M18.4	Materials and consumables	T21_L6	£m	I/C	0.163	0.151	11.459	11.610	1.915	13.525						13.525	13.708
M18.5	Service charges SEPA	T21_L7	£m	I/C	0.012	0.066	2.761	2.827	0.000	2.827						2.827	2.839
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
M18.7	Contract Management		£m	I/C					0.000	0.000					0.000	0.000	
M18.8	Meter Maintenance & Installation		£m	I/C					0.000	0.000					0.000	0.000	
M18.9	Other direct costs	T21_L9	£m	I/C	0.083	0.292	1.967	2.259	4.186	6.445					6.445	6.528	
M18.10	Contract Management		£m	I/C	0.000					0.000					0.000	0.000	
M18.11	Manage Billing Data		£m	I/C	0.000					0.000					0.000	0.000	
M18.12	Generate & Issue Bills		£m	I/C	0.002					0.000					0.000	0.000	
M18.13	Handle Billing Enquiries		£m	I/C	0.000					0.000					0.000	0.000	
M18.14	Handle Billing Exceptions		£m	I/C	0.000					0.000					0.000	0.000	
M18.15	Handle Billing Complaints		£m	I/C	0.000					0.000					0.000	0.000	
M18.16	Meter Reading		£m	I/C	0.000					0.000					0.000	0.000	
M18.17	Costs of Meter maintenance & installation		£m	I/C	0.000					0.000					0.000	0.000	
M18.18	Handle Metering Enquiries		£m	I/C	0.000					0.000					0.000	0.000	
M18.19	Handling Metering Complaints		£m	I/C	0.000					0.000					0.000	0.000	
M18.20	Remittance & Cash Processing		£m	I/C	0.000					0.000					0.000	0.000	
M18.21	Debt Management exc Bad debt charge		£m	I/C	0.000					0.000					0.000	0.000	
M18.22	External Debt recovery		£m	I/C	0.000					0.000					0.000	0.000	
M18.23	Disconnections		£m	I/C	0.000					0.000					0.000	0.000	
M18.24	Handle Payment/Plan Enquiries		£m	I/C	0.000					0.000					0.000	0.000	
M18.25	Advertising / Marketing		£m	I/C	0.000					0.000					0.000	0.000	
M18.26	Account Management		£m	I/C	0.000					0.000					0.000	0.000	
M18.27	Manage GSS Payments		£m	I/C	0.000					0.000					0.000	0.000	
M18.28	Handle Customer operational calls		£m	I/C	0.019					1.233					1.650	1.669	
M18.29	Other Direct Costs	T21_L9	£m	I/C	0.000					0.127					0.196	0.196	
M18.30	Direct employment costs		£m	I/C						1.546					1.873	1.873	
M18.31	IT (exc employment)		£m	I/C						0.414					0.336	0.408	
M18.32																	
M18.33	General and support costs	T21_L11	£m	I/C	1.204	3.617	41.290	48.009	14.819	94.461	10.896	2.569	0.591	3.150	108.507	108.507	
M18.34	Functional expenditure	T21_L12	£m	C	1.204	3.617	51.128	61.464	61.271	122.735	12.086	3.352	0.769	4.121	138.942	140.146	
Business Activities																	
M18.35	Scientific services	T21_L14	£m	I	0.541		4.928	7.833	12.761	0.000				0.000	12.761	13.302	
M18.36	Cost of Regulation	T21_L15	£m	I					3.353	0.361				0.728	4.442	4.442	
M18.37	Total business activities	T21_L16	£m	C	0.541		4.928	7.833	16.114	0.361				0.728	17.203	17.744	
M18.38	Local authority rates	T21_L17	£m	I	0.124		22.869	23.568	46.437	0.086				0.089	46.612	46.736	
M18.39	Bad Debt charge	T21_L18	£m	I	-0.122				0.000	6.530				0.000	6.530	6.408	
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	
M18.41	Total opex less third party services	T21_L20	£m	C			89.261	92.672	185.286	19.063				4.938	209.287	209.287	
M18.42	Third party services - opex	T21_L21	£m	I/C			1.435	2.350	3.785	0.000				0.091	3.876	3.876	
M18.43	Total operating expenditure	T21_L22	£m	C	1.747		90.696	95.022	189.071	19.063				5.029	213.163	214.910	
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	24.116	24.116						24.116	24.116	
M18.45	Reactive and planned maintenance non-infrastructure	T21_L24	£m	I/C	0.000	0.275	5.571	5.846	2.031	7.877	0.000	0.000	0.000	0.000	7.877	7.877	
Capital Maintenance																	
M18.46	Infrastructure renewals expenditure	T21_L25	£m	I/C	0.006		13.144	74.946	88.090						88.090	88.090	
M18.47	Infrastructure renewals accrual or prepayment	T21_L26	£m	I/C	0.000		0.000	0.000	0.000						0.000	0.000	
M18.48	Non-infrastructure depreciation charge		£m	I/C	0.869		77.850	15.130	92.980						92.980	93.649	
M18.49	Amortisation of deferred credits	T21_L28	£m	I/C	-0.067		-0.530	-0.193	-0.693						-0.693	-0.763	
M18.50	Amortisation of intangible assets	T21_L29	£m	I/C	0.000		0.000	0.000	0.000						0.000	0.000	
M18.51	Business activities depreciation charge	T21_L30	£m	I/C	0.000		0.899	1.179	2.078	0.422				0.402	2.902	2.902	
M18.52	Capital maintenance less third party services	T21_L31	£m	C			91.393	91.062	182.455	0.422				0.402	183.279	183.279	
M18.53	Third party services - depreciation	T21_L32	£m	I/C			2.024	0.342	2.366	0.007				0.011	2.384	2.384	
M18.54	Total capital maintenance	T21_L33	£m	C	0.808		93.417	91.404	184.821	0.429				0.413	185.663	186.271	
M18.55	Total operating costs	T21_L34	£m	C	2.355		184.113	186.426	373.892	19.492				5.442	398.826	401.181	

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

					2015-16											
					NON-CORE/NON-LICENSED			CORE / LICENSED								
Line Ref.	Description	Ofwat Ref. R.10	Units	Field Type	Total	Sewerage	Sewage Treatment	Sludge Treatment & Disposal	Wholesale Core Total	Retail Domestic	RETAIL			Wastewater Service Core Total	Wastewater Service	
											Measd	Non Measd	Total		Total	CG
Service Analysis - Sewerage : Direct Costs																
M18.1	Employment costs	T21_L1	Em	IC	2.700	14.577	11.402	3.591	29.570					29.570	32.270	A2
M18.2	Power	T21_L2	Em	IC	0.148	8.674	17.315	2.060	28.049					28.049	28.197	A2
M18.3	Hired and contracted services	T21_L4	Em	IC	3.722	4.213	1.937	4.581	10.731					10.731	14.453	A2
M18.4	Annual charge for PPP schemes		Em	IC	0.000	14.040	76.662	59.645	150.347					150.347	150.347	A2
M18.5	Internal cost of PPP schemes		Em	IC	0.000	0.220	3.295	3.607	7.112					7.112	7.112	A2
M18.6	Materials and consumables	T21_L6	Em	IC	0.202	0.918	2.910	0.779	4.607					4.607	4.809	A2
M18.7	Service charges SEPA	T21_L7	Em	IC	0.013	1.901	6.932	0.046	8.879					8.879	8.892	A2
M18.8	Contract Management		Em	IC					0.000					0.000	0.000	A2
M18.9	Meter Maintenance & Installation		Em	IC					0.000					0.000	0.000	A2
M18.10	Other direct costs	T21_L9	Em	IC	0.105	0.000			0.000					0.000	0.000	A2
						0.381	1.006	0.194	1.581					1.581	1.686	A2
M18.11	Contract Management		Em	IC	0.000				0.000	0.000	0.000	0.000		0.000	0.000	A2
M18.12	Manage Billing Data		Em	IC	0.000				0.000	1.372	0.372	1.744		1.744	1.744	A2
M18.13	Generate & Issue Bills		Em	IC	0.004				9.905	0.189	0.051	0.240		10.145	10.149	A2
M18.14	Handle Billing Enquiries		Em	IC	0.000				0.000	0.169	0.046	0.215		0.215	0.215	A2
M18.15	Handle Billing Exceptions		Em	IC	0.000				0.000	0.000	0.000	0.000		0.000	0.000	A2
M18.16	Handle Billing Complaints		Em	IC	0.000				0.000	0.000	0.000	0.000		0.000	0.000	A2
M18.17	Meter Reading		Em	IC	0.000				0.000	0.000	0.000	0.000		0.000	0.000	A2
M18.18	Costs of meter maintenance and installation		Em	IC	0.000				0.000	0.000				0.000	0.000	A2
M18.19	Handle Metering Enquiries		Em	IC	0.000				0.000	0.000				0.000	0.000	A2
M18.20	Handling Metering Complaints		Em	IC	0.000				0.000	0.000				0.000	0.000	A2
M18.21	Remittance & Cash Processing		Em	IC	0.000				0.000	0.000	0.000	0.000		0.000	0.000	A2
M18.22	Debt Management exc Bad debt charge		Em	IC	0.000				0.000	0.000	0.000	0.000		0.000	0.000	A2
M18.23	External Debt recovery		Em	IC	0.000				0.000	0.000	0.000	0.000		0.000	0.000	A2
M18.24	Discrepancies		Em	IC	0.000				0.000	0.000	0.000	0.000		0.000	0.000	A2
M18.25	Handle Payment/Plan Enquiries		Em	IC	0.000				0.000	0.000	0.000	0.000		0.000	0.000	A2
M18.26	Advertising / Marketing		Em	IC	0.002				0.508	0.000	0.000	0.000		0.508	0.510	A2
M18.27	Account Management		Em	IC	0.000				0.000	0.000	0.000	0.000		0.000	0.000	A2
M18.28	Manage GSS Payments		Em	IC	0.000				0.000	0.000	0.000	0.000		0.000	0.000	A2
M18.29	Handle Customer operational calls		Em	IC	0.003				0.478	0.495	0.695	0.501		1.379	1.382	A2
M18.30	Other Direct Costs	T21_L9	Em	IC	0.000				0.126	0.046	0.010	0.066		0.162	0.162	A2
M18.31	Direct employment costs		Em	IC					0.000	0.000	0.000	0.000				A2
M18.32	IT (exc employment)		Em	IC					0.343	0.301	0.074	0.375				A2
M18.33	Total direct costs	T21_L10	Em	C	6.899	44.924	121.449	74.503	240.876	11.417	2.182	0.574	2.756	255.049	261.948	A2
M18.34	General and support costs	T21_L11	Em	IC	1.397	11.103	9.364	3.475	29.943	0.692	0.697	0.178	0.875	25.509	26.906	A2
M18.35	Functional expenditure	T21_L12	Em	C	8.296	56.027	130.813	77.978	264.818	12.109	2.879	0.752	3.631	280.558	288.854	A2
Business Activities																
M18.36	Scientific services	T21_L14	Em	I	0.417	0.000	1.863	0.000	1.863	0.000		0.000		1.863	2.280	A2
M18.37	Cost of Regulation	T21_L15	Em	I					3.327	0.364		0.627		4.318	4.318	A2
M18.38	Total business activities	T21_L16	Em	C	0.417	0.000	1.863	0.000	5.190	0.364		0.627		6.181	6.598	A2
M18.39	Local authority rates	T21_L17	Em	I	0.142				14.045	0.077		0.077		14.199	14.341	A2
M18.40	Bad Debt charge	T21_L18	Em	I	-0.144				0.000		0.000			0.000	0.000	A2
M18.41	Total Exceptional Items	T21_L19	Em	IC	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	A2
M18.42	Total opex less third party services	T21_L20	Em	C		56.027	132.676	77.978	284.053	18.819		4.335		307.207	307.207	A2
M18.43	Third party services - opex	T21_L21	Em	IC		0.000	0.000	2.195	2.195	0.000		0.091		2.286	2.286	A2
M18.44	Total operating expenditure	T21_L22	Em	C	6.711	56.027	132.676	80.173	286.248	18.819	2.879	0.752	4.426	309.493	318.204	A2
Reactive and Planned Maintenance (included in Opex)																
M18.45	Reactive and planned maintenance infrastructure	T21_L23	Em	IC	0.000	9.159	0.000	0.000	9.159					9.159	9.159	A3
M18.46	Reactive and planned maintenance non-infrastructure	T21_L24	Em	IC	0.000	2.401	4.748	0.447	7.597	0.000	0.000	0.000		7.597	7.597	A3
Capital Maintenance																
M18.47	Infrastructure renewals expenditure	T21_L25	Em	IC	0.110	26.191	1.052	2.634	29.877					29.877	29.987	A2
M18.48	Infrastructure renewals accrual or prepayment	T21_L26	Em	IC	0.000	0.000	0.000	0.000	0.000					0.000	0.000	A2
M18.49	Non-infrastructure depreciation charge		Em	IC	0.728	32.363	78.796	3.559	114.688					114.688	115.416	A2
M18.50	Amortisation of deferred credits	T21_L28	Em	IC	-0.067	-0.026	-0.237	0.000	-0.253					-0.253	-0.254	A2
M18.51	Amortisation of intangible assets	T21_L29	Em	IC	0.000	0.000	0.000	0.000	0.000					0.000	0.000	A2
M18.52	Business activities depreciation charge	T21_L30	Em	IC	0.000	0.257	0.463	0.090	0.810	0.355	0.296	0.074	0.370	1.535	1.535	A2
M18.53	Capital maintenance less third party services	T21_L31	Em	C		58.791	80.044	6.283	145.118	0.355		0.370		145.843	145.843	A2
M18.54	Third party services - depreciation	T21_L32	Em	IC		0.000	0.000	0.208	0.208	0.016		0.023		0.247	0.247	A2
M18.55	Total capital maintenance	T21_L33	Em	C	0.771	58.791	80.044	6.491	145.326	0.371	0.296	0.074	0.393	146.090	146.861	A2
M18.56	Total operating costs	T21_L34	Em	C	9.482	114.818	212.720	86.664	431.574	19.180	3.175	0.826	4.819	455.583	465.065	A2

Line	Description	Ofwat ref JR 10	Units	Field Type	2013-14	2014-15	2015-16	2016-17 (forecast)
Allocation of capital expenditure for tax purposes								
21.1	Work in progress - Opening amount	-	£m	I	815,518	920,794	831,400	632,600
21.2	Work in progress (portion where capital allowances have not been claimed) - opening	-	£m	I	191,629	254,080	192,516	224,182
21.3	Total Spend in year		£m	I	461,956	442,751	440,411	636,800
21.4	Total capitalised expenditure including IRE (outturn prices) excluding grants	T18b, L12	£m	I	329,830	611,520	607,121	579,900
21.5	Capitalised expenditure allocated for capital allowances (including Work in progress)	-	£m	I	399,504	504,315	408,745	579,900
21.6	Work in progress (portion where capital allowances have not been claimed) - closing	-	£m	C	254,080	192,516	224,182	281,082
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	121,247	117,763	96,790	133,100
21.9	Assets qualifying for long life (6%) pool	T18b, L3	£m	I	113,257	125,398	150,040	178,500
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	84,950	215,500	86,520	148,700
21.13	Capitalised revenue expenditure depreciated - non - infrastructure	T18b, L7	£m	I	37,919	20,046	31,847	28,200
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	42,131	25,608	43,548	91,400
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	682,566	659,127	637,049	601,748
21.21	Opening pool of capital allowances - asset life >= 25 years	T18b, L16	£m	I	1515,144	1498,129	1493,645	1512,190
21.22	Residual IBA's	T18b, L17	£m	I	0.000	0.000	0.000	0.000
21.23	General provisions - opening balance	£m	£m	I	70,093	70,535	63,990	60,501
21.24	Losses brought forward	T18b, L18	£m	I	239,663	228,388	241,078	191,745
Calculation of trading profit								
21.25	HCA Operating profit	T18a, L1	£m	I	216,039	235,363	234,848	235,700
21.26	Total HCA Depreciation	T18a, L2	£m	I	219,657	222,431	226,358	217,900
21.27	HCA Infrastructure renewals charge	T18a, L3	£m	I	110,000	113,700	118,500	119,200
21.28	HCA Amortisation of PPP assets	-	£m	I	2,494	2,807	3,601	4,000
21.29	HCA Amortisation of grants	-	£m	I	-0,934	-0,934	-0,942	-0,900
21.30	Deduction for capitalised revenue expenditure	T18a, L4	£m	I	-84,950	-215,500	-86,520	-148,700
21.31	Trading profit	T18a, L5	£m	C	462,306	357,867	495,844	427,200
Deductions to trading profit								
21.32	Depreciation on capitalised revenue expenditure - non - infrastructure	T18a, L6	£m	I	14,187	37,919	20,046	31,847
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	155,895	157,961	149,563	159,700
21.35	Capital allowances - asset life <25 years	T18a, L9	£m	I	144,686	139,840	132,091	138,445
21.36								
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	7,544	-93,775	16,166	-41,900
21.39	Total deductions	T18a, L13	£m	C	322,313	241,946	317,866	288,093
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	1,586	1,290	2,876	1,500
21.42	Total additions	T18a, L16	£m	C	1,586	1,290	2,876	1,500
Taxation								
21.43	Trading profit for tax	T18a, L17	£m	C	141,580	117,211	180,854	140,607
21.44	Adjusted trading profit for tax	T18a, L18	£m	I	11,274	-12,690	49,334	10,596
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	0.033	0.000	0.000
21.47	Total current tax charge	T18a, L22	£m	C	0.000	0.033	0.000	0.000

Scottish Water

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2013-14			2014-15			2015-16			2016-17 (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	50,749	33,710	84,459	62,360	51,662	114,022	44,340	42,036	86,376	49,681	47,099	96,780
22.2	Short	T34. L2	£m	I, C	0,887	0,866	1,753	12,879	1,881	14,760	3,662	1,546	5,208	4,103	1,732	5,835
22.3	Medium	T34. L3	£m	I, C	15,863	28,737	44,600	44,670	67,422	112,092	54,109	73,341	127,450	60,626	82,175	142,801
22.4	Medium long	T34. L4	£m	I, C	1,061	0,589	1,650	4,976	3,664	8,640	4,763	1,907	6,670	5,337	2,137	7,473
22.5	Long	T34. L5	£m	I, C	28,140	29,277	57,417	29,222	38,044	67,266	37,762	83,137	120,899	42,310	93,151	135,461
22.6	Land	T34. L6	£m	I, C	2,445	2,186	4,631	0,800	0,840	1,640	1,897	1,985	3,882	2,125	2,224	4,350
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	99,145	95,365	194,510	154,907	163,513	318,420	146,533	203,952	350,485	164,183	228,517	392,700
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	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	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	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	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	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	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	2.9	2.3	2.7	3.5	3.4	3.5	3.6	2.9	3.2	3.3	2.9	3.1
22.16	Short	T34. L16	years	I	13.3	13.2	13.3	15.0	14.9	15.0	15.0	15.0	15.0	14.4	14.4	14.4
22.17	Medium	T34. L17	years	I	20.3	20.2	20.3	20.8	20.6	20.7	20.9	20.4	20.6	20.7	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			85,520	216,945	87,096	122,000						
22.21	Infrastructure renewals charges	T33. L12	£m	I			-110,000	-113,700	-118,500	-119,200						
22.22	Infrastructure renewals prepayment/ (accrual)	T33. L13	£m	C			-24,480	103,245	-31,404	2,800						

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
					2015-16						
					Core	Licensed	Intercompany eliminations	Consolidated total Core/licensed	Non Core Non licensed	Intercompany eliminations	Consolidated
27.1	Turnover	T18, L1	£m	I,C	1120.356	281.587	-225.198	1176.745	20.047		1196.792
27.2	Operating costs		£m	I,C	-368.251	-260.980	224.958	-404.273	-17.684		-421.957
27.3	PPP costs		£m	I,C	-153.166			-153.166			-153.166
27.4	Historical Cost Depreciation	T18, L2 +	£m	I,C	-226.358	-1.685		-228.043	-0.593		-228.636
27.5	Infrastructure Renewals charge	T18, L3	£m	I,C	-118.500			-118.500			-118.500
27.6	Amortisation of PPP assets		£m	I,C	-3.601			-3.601			-3.601
27.7	Amortisation of deferred income		£m	I,C	0.942			0.942	0.150		1.092
27.8	Operating income	T18, L4	£m	I,C	14.694	0.004		14.698	0.101		14.799
27.9	Operating profit	T18, L5	£m	C	266.116	18.926	-0.240	284.802	2.021	0.000	286.823
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	-149.564	0.853		-148.711	0.373		-148.338
27.12	Profit on ordinary activities before taxation	T18, L8	£m	C	116.552	19.779	-0.240	136.091	2.394	0.000	138.485
27.13	Taxation - current	T18, L9	£m	I,C	0.000	-4.592		-4.592	-0.221		-4.813
27.14	Taxation - deferred	T18, L10	£m	I,C	21.316	0.051	0.000	21.367	-0.221		21.146
27.15	Profit on ordinary activities after taxation	T18, L11	£m	C	137.868	15.238	-0.240	152.866	1.952	0.000	154.818
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	137.868	15.238	-0.240	152.866	1.952	0.000	154.818
27.18	Dividends	T18, L14	£m	I,C	0.000			0.000	0.000		0.000
27.19	Retained profit for year	T18, L15	£m	C	137.868	15.238	-0.240	152.866	1.952	0.000	154.818

Line	Description	Ofwat ref JR 07	Units	Field Type	2015-16						
					1 Core	2 Licenced	3 Intercompany eliminations	4 Consolidated total Core/licenced	5 Non Core Non licenced	6 Intercompany eliminations	7 Consolidated
Fixed Assets											
2.1	Tangible Assets	T19, L1	£m	I,C	5331.272	2.282		5333.554	12.017		5345.571
2.2	Investment - loan to group company	T19, L2	£m	I,C	0.000	0.000		0.000			0.000
2.3	Investment - Other	T19, L3	£m	I,C	34.642			34.642	56.111	-90.711	0.042
2.4	Total fixed assets	T19, L4	£m	C	5365.914	2.282	0.000	5368.196	68.128	-90.711	5345.613
Current Assets											
2.5	Stocks	T19, L5	£m	I,C	2.277			2.277	0.297		2.574
2.6	Debtors	T19, L6	£m	I,C	88.774	93.308	-26.492	155.590	659.411	-656.811	158.190
2.7	Cash at bank and in hand	T19, L7	£m	I,C	174.557	44.256		218.813	86.499		305.312
2.8	Short term deposits	T19, L8	£m	I,C	194.000	40.000		234.000	0.000		234.000
2.9	Gilts Reserve		£m	I,C	0.000			0.000			0.000
2.10	Assets transferred to PPP contractors		£m	I,C	49.802			49.802			49.802
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	509.410	177.564	-26.492	660.482	746.207	-656.811	749.878
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	-62.774			-62.774			-62.774
2.15	Creditors	T19, L13	£m	I,C	-332.211	-58.229	13.420	-377.020	-664.792	656.811	-385.001
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	-2.149		-1.332	-0.003		-1.335
2.18	Dividends payable	T19, L16	£m	I,C	0.000	0.000		0.000			0.000
2.19	Total creditors	T19, L18	£m	C	-394.168	-60.378	13.420	-441.126	-664.795	656.811	-449.110
2.20	Net current assets	T19, L19	£m	C	115.242	117.186	-13.072	219.356	81.412	0.000	300.768
2.21	Total assets less current liabilities		£m	C	5481.156	119.468	-13.072	5587.552	149.540	-90.711	5646.381
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	-54.300			-54.300			-54.300
2.24	Total creditors	T19, L22	£m	C	-55.300	0.000	0.000	-55.300	0.000	0.000	-55.300
Provision for liabilities & charges											
2.25	Deferred tax provision	T19, L23	£m	I,C	-372.214	0.537	0.122	-371.555	-1.548		-373.103
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-13.729			-13.729			-13.729
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	-25.675		12.773	-12.902			-12.902
2.29	Net Assets employed	T19, L28	£m	C	5014.238	120.005	-0.177	5134.066	147.992	-90.711	5191.347
Capital and reserves											
2.30	Government Loans / Called up share capital		£m	I,C	3423.275	11.500		3434.775	79.211	-90.711	3423.275
2.31									68.781		68.781
2.32	Other reserves	T19, L32	£m	I,C	0.000			0.000			0.000
2.33	Capital & reserves	T19, L33	£m	C	3423.275	11.500	0.000	3434.775	147.992	-90.711	3492.056