

## 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	Regulatory Income and Expenditure Account	Table 20	M4	Proforma 4	YES	RAR3 (Appendix 2)
5	Regulatory Balance Sheet	Table 24	M5	Proforma 5	YES	RAR3 (Appendix 2)
6	Regulatory Cash Flow	Table 28	M6	Proforma 6	YES	RAR3 (Appendix 2)
6-R	Financial Ratios		M6-R		YES	Not needed
7	Analysis of Turnover and operating income	Table 23	M7	Proforma 7	YES	RAR3 (Appendix 2)
11	Working Capital	Table 26	M11	Proforma 11	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
19	Regulatory Accounts (Historical cost accounting) Statement of comprehensive income	Table 18c	M19	Proforma 20	YES	RAR3 (Appendix 2)
21	Taxation Analysis	Table 18a and 18b	M21	--	YES	RAR3 (Appendix 2)
22	Fixed asset additions and expected depreciation	Table 33 and 34	M22	--	YES	RAR3 (Appendix 2)
27	Consolidated Profit and Loss (Historic cost)	--	M27	--	YES	Not needed
28	Consolidated Balance Sheet (Historic cost)	--	M28	--	YES	Not needed

## Changes between 2011-12 and 2012-13 M Tables

Table	Row	Commentary
M4	2,3,4,5,6,9,14,17	Remove lines
M4	1,11,15,18,20,22, Title	Remove reference to Current Cost
M4	2	Add 'Operating expenditure (excluding pension contributions)'
M4	3	Add 'PPP costs (excluding PPP interest and other financing costs, (IFRS))'
M4	4	Add 'Scottish Water internal costs related to PPP contracts'
M4	5	Add 'Pension contributions (ongoing contribution)'
M4	6	Add 'Pension contributions (contribution to reduce the deficit)'
M4	7	Add 'Capital maintenance charge'
M4	15	Add 'PPP interest payable (IFRS)'
M4	16	Add 'PPP other financing costs (IFRS)'
M5	2	Add 'PPP assets (IFRS)'
M5	11	Remove lines
M5	28	Add 'PPP debt/(lease) (IFRS)'
M5	31	Add 'Pension surplus/(deficit) (IFRS)'
M5	Title, 29	Remove reference to Current Cost
M6	6	Add 'PPP interest payable (IFRS)'
M6	7	Add 'PPP other financing costs (IFRS)'
M6	11	Rename 'Capital enhancement expenditure'
M6	13	Remove 'Infrastructure renewals expenditure' Add 'Capital maintenance non-infrastructure expenditure'
M6	25	Add 'New PPP loans (IFRS)'
M6	28	Add 'PPP loan repayments'
M8	all	Table deleted
M18BW	all	Table deleted
M18BWW	all	Table deleted
M21	all	Table added
M6		Table amended (per meeting on 3 July 2013)

## **Key**

Input cell

Calculated cell

Scottish Water

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2015-16			2016-17		
					Core	Non Core	Total	Core	Non Core	Total
1.1	Turnover	T18, L1	£m	I,C	1120.356	2.725	1123.081	1148.989	2.054	1151.043
1.2	Operating expenditure	T18, L2 + T18, L3	£m	I,C	-368.251	-2.167	-370.418	-381.709	-1.797	-383.506
1.3	PPP costs		£m	I,C	-153.166	0.000	-153.166	-154.992	0.000	-154.992
1.4	Historical Cost Depreciation		£m	I,C	-226.358	0.000	-226.358	-238.337	0.000	-238.337
1.5	Infrastructure Renewals charge		£m	I,C	-118.500	0.000	-118.500	-122.000	0.000	-122.000
1.6	Amortisation of PPP assets		£m	I,C	-3.601	0.000	-3.601	-3.875	0.000	-3.875
1.7	Amortisation of deferred income		£m	I,C	0.942	0.000	0.942	0.942	0.000	0.942
1.8	Operating income	T18, L4	£m	I,C	14.694	0.000	14.694	6.136	0.000	6.136
1.9	Operating profit	T18, L5	£m	C	266.116	0.558	266.674	255.154	0.257	255.411
1.10	Other income	T18, L6	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.11	Net interest receivable less payable	T18, L7	£m	I,C	-149.564	0.000	-149.564	-147.679	0.000	-147.679
1.12	Profit on ordinary activities before taxation	T18, L8	£m	C	116.552	0.558	117.110	107.475	0.257	107.732
1.13	Taxation - current	T18, L9	£m	I,C	0.000	0.000	0.000	2.609	0.000	2.609
1.14	Taxation - deferred	T18, L10	£m	I,C	21.316	-0.112	21.204	0.122	-0.046	0.076
1.15	Profit on ordinary activities after taxation	T18, L11	£m	C	137.868	0.446	138.314	110.206	0.211	110.417
1.16	Extraordinary items	T18, L12	£m	I,C			0.000			0.000
1.17	Profit for the year	T18, L13	£m	C	137.868	0.446	138.314	110.206	0.211	110.417
1.18	Dividends	T18, L14	£m	I,C			0.000			0.000
1.19	Retained profit for year	T18, L15	£m	C	137.868	0.446	138.314	110.206	0.211	110.417

Scottish Water

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2015-16			2016-17		
					Core	Non Core	Total	Core	Non Core	Total
<b>Fixed Assets</b>										
2.1	Tangible Assets	T19, L1	£m	I,C	5331.272	0.000	5331.272	5624.894	0.000	5624.894
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	34.642	3.000	37.642	34.643	3.000	37.643
2.4	Total fixed assets	T19, L4	£m	C	5365.914	3.000	5368.914	5659.537	3.000	5662.537
<b>Current Assets</b>										
2.5	Stocks	T19, L5	£m	I,C	2.277	0.000	2.277	2.299	0.000	2.299
2.6	Debtors	T19, L6	£m	I,C	88.774	0.265	89.039	127.011	0.234	127.245
2.7	Cash at bank and in hand	T19, L7	£m	I,C	174.557	0.001	174.558	41.213	0.001	41.214
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	49.802	0.000	49.802	46.973	0.000	46.973
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	509.410	0.266	509.676	411.496	0.235	411.731
<b>Creditors: amounts falling due within one year</b>										
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	-62.774	0.000	-62.774	-116.700	0.000	-116.700
2.15	Creditors	T19, L13	£m	I,C	-332.211	3.468	-328.743	-353.335	3.756	-349.579
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	0.761	0.000	0.761
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	-394.168	3.468	-390.700	-469.274	3.756	-465.518
2.20	Net current assets	T19, L19	£m	C	115.242	3.734	118.976	-57.778	3.991	-53.787
2.21	Total assets less current liabilities		£m	C	5481.156	6.734	5487.890	5601.759	6.991	5608.750
<b>Creditors: amounts falling due after one year</b>										
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	-54.300	0.000	-54.300	-56.600	0.000	-56.600
2.24	Total creditors	T19, L22	£m	C	-55.300	0.000	-55.300	-57.600	0.000	-57.600
<b>Provision for liabilities &amp; charges</b>										
2.25	Deferred tax provision	T19, L23	£m	I,C	-372.214	-0.966	-373.180	-372.092	-1.012	-373.104
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-13.729	0.000	-13.729	-12.698	0.000	-12.698
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	-25.675	0.000	-25.675	-34.925	0.000	-34.925
2.29	Net Assets employed	T19, L28	£m	C	5014.238	5.768	5020.006	5124.444	5.979	5130.423
<b>Capital and reserves</b>										
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	1457.533	5.768	1463.301	1567.739	5.979	1573.718
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	5014.238	5.768	5020.006	5124.444	5.979	5130.423

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
<b>Profit and loss account</b>							
3.1	Operating profit		£m		266.800	255.154	Non-reg £0.2m; BusStr grp £6.0m; Horizons grp £1.2m; IFRS adjs £4.2m
3.2	Profit before tax		£m		94.200	107.475	Non-reg £0.2m; BusStr grp £6.9m; Horizons grp £1.3m; IFRS adjs £(21.7)m
3.3	Cost of sales & Admin expenses		£m		-946.700	-893.895	Non-reg £1.8m; BusStr grp £37.3m; Horizons grp £18.0m; IFRS adjs £(4.2)m
3.4	Interest & other finance costs		£m		-172.600	-147.679	BusStr grp £0.9m; Horizons grp £0.1m; IFRS adjs £(25.9)m
3.5	Taxation		£m		2.000	-2.731	BusStr grp £(1.6)m; Horizons grp £(0.2)m; IFRS adjs £1.1m
3.6			£m				
3.7			£m				
3.8			£m				
3.9			£m				
3.10			£m				
<b>Balance Sheet</b>							
3.11	Tangible fixed assest (nbv)		£m		5741.800	5624.894	} IFRS adjs - Infra assets £(112.4)m; PFI lease assets £299.1m
3.12	Infrastructure renewals accrual		£m			-116.700	}
3.13	Assets transferred to PPP contractors		£m			46.973	}
3.14	Debtors		£m		103.700	127.011	Non-reg £0.3m; IFRS adj £23.6m (pension prepyt)
3.15	Creditors - total		£m		-421.100	-409.935	} Non-reg 3.8m; IFRS adj £(2.3)m
3.16	Deferred income		£m			-12.698	}
3.17	Borrowings (excl Govt loans)		£m		-1.000	-1.000	
3.18	Deferred taxation		£m		-333.900	-372.092	Non-reg £(1.0)m; IFRS adj £39.2m - DT on IAS19 pension liability
3.19			£m				
3.20			£m				

Scottish Water

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	2014-15	2015-16	2016-17	2017-18 (forecast)
					Core	Core	Core	Core
4.1	Turnover	T20, L1	£m	C	1096.902	1120.356	1148.989	1165.400
4.2	Operating expenditure (excluding pension contributions)	T20, L2	£m	I	-332.372	-343.585	-355.023	-370.800
4.3	PPP operating costs (contract service costs)		£m	I	-111.429	-112.286	-114.117	-130.400
4.4	Scottish Water internal costs related to PPP contracts		£m	I	-0.641	-0.611	-0.626	-0.600
4.5	Pension contributions (annual cash cost)		£m	I	-20.757	-24.062	-26.060	-26.000
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	-222.431	-226.358	-238.337	-238.000
4.8	Depreciation charges - infrastructure assets		£m	I	-14.800	-16.630	-16.400	-17.000
4.9	Depreciation charges - PPP assets		£m	I	-18.107	-18.901	-19.175	-19.300
4.10	Infrastructure capital maintenance charge		£m	I	-136.200	-118.620	-117.620	-124.000
4.11	Amortisation of deferred income		£m	I	0.934	0.942	0.942	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	241.099	260.245	262.573	240.200
4.14	Profit or loss on disposal of fixed assets		£m	I	10.697	14.694	6.136	0.000
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	-157.961	-149.564	-147.679	-152.800
4.17	PPP interest payable	NA	£m	I	-23.620	-22.600	-21.530	-20.600
4.18								
4.19	Profit before taxation	T20, L9	£m	C	70.215	102.775	99.500	66.800
4.20	Taxation - current	T20, L10	£m	I			2.609	-2.000
4.21	Taxation - deferred		£m	I	-10.028	21.316	0.122	-11.500
4.22	Profit on ordinary activities	T20, L12	£m	C	60.187	124.091	102.231	53.300
4.23	Exceptional item, net of taxation	T20, L13	£m	C		0.000	0.000	
4.24	Profit for the year	T20, L14	£m	C	60.187	124.091	102.231	53.300
4.25	Dividends	T20, L15	£m	C		0.000	0.000	
4.26	Profit retained	T20, L16	£m	C	60.187	124.091	102.231	53.300

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	2014-15	2015-16	2016-17	2017-18 (forecast)
19.1	Profit for the year	T18c, L1	£m	C	60.187	124.091	102.231	53.300
19.2	Actuarial gains/losses on post employment plans	T18c, L2	£m	I	-60.701	82.300	-90.245	0.000
19.3	Post employment plans - non cash (IAS 19 adjustments), net of tax		£m	I	4.125	-16.744	-12.519	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	3.611	189.647	-0.533	53.300

Scottish Water  
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	2014-15	2015-16	2016-17	2017-18 (forecast)
					Core	Core	Core	Core
<b>Fixed Assets</b>								
5.1	Tangible assets	T24, L1	£m	C	5090.102	5168.058	5395.734	5620.000
5.2	PPP assets	NA	£m	I	379.540	364.202	346.073	328.400
5.3	Third party contributions	T24, L2	£m	I	-14.778	-13.729	-12.698	-12.000
<b>Other Operating Assets and liabilities</b>								
5.4	Working capital	T24, L3	£m	C	-254.271	-251.120	-249.827	-275.600
5.5	Cash	T24, L4	£m	C	151.441	174.557	41.213	212.000
5.6	Short term deposits	T24, L5	£m	C	194.000	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	5546.034	5635.968	5714.495	5872.800
<b>Non-operating assets and liabilities</b>								
5.9	Borrowings (excl. govt. loans)	T24, L9	£m	C	0.000	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	34.639	34.642	34.643	34.600
5.13	Corporation tax payable	T24, L14	£m	C	0.817	0.817	0.761	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	35.456	35.459	35.404	35.400
<b>Creditors - amounts falling due after more than one year</b>								
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	-48.100	-54.300	-56.600	-56.600
5.18	Total Creditors falling due after more than one year		£m	C	-49.100	-55.300	-57.600	-57.600
<b>Provisions for liabilities &amp; charges</b>								
5.19	Deferred tax provision	T24, L19	£m	C	-393.530	-372.214	-372.092	-385.600
5.20	Post employment asset / (liabilities)	T24, L20	£m	C	-161.129	-91.891	-191.351	-191.300
5.21	Other provisions	T24, L21	£m	C	-15.815	-18.739	-15.451	-7.000
5.22	Total provisions	T24, L13	£m	C	-570.474	-482.844	-578.894	-583.900
5.23	Net assets employed	T24, L23	£m	C	4961.916	5133.283	5113.405	5266.700
<b>Capital and reserves</b>								
5.24	Government Loans		£m	C	3423.275	3423.275	3423.275	3543.300
5.25	PPP debt/lease (IFRS)		£m	I	381.950	363.670	344.325	324.300
5.26	Retained earnings	T24, L26	£m	I	1023.261	1212.908	1212.375	1265.700
5.27	Other reserves	T24, L28	£m	C	133.430	133.430	133.430	133.400
5.28	Total capital & reserves	T24, L29	£m	C	4961.916	5133.283	5113.405	5266.700

Check

ok

ok

ok

ok



Scottish Water

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	2014-15	2015-16	2016-17	2017-18
					Core	Core	Core	(forecast) Core
<b>Regulatory income and expenditure</b>								
6.1	Turnover	T28, L1	£m	C	1096.902	1120.356	1148.989	1165.400
6.2	Operating expenditure (excluding pension contributions)		£m	C	-332.372	-343.585	-355.023	-370.800
6.3	PPP operating costs (contract service costs)		£m	C	-111.429	-112.286	-114.117	-130.400
6.4	Scottish Water internal costs related to PPP contracts		£m	C	-0.641	-0.611	-0.626	-0.600
6.5	Pension contributions (annual cash cost)		£m	C	-20.757	-24.062	-26.060	-26.000
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	-275.500	-283.296	-319.700	-316.000
6.8	Amortisation of deferred income		£m	C	0.934	0.942	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	357.137	357.458	334.405	322.500
<b>Reconciliation of regulatory operating profit to net cash flow</b>								
6.11	Operating profit for regulatory purposes		£m	C	357.137	357.458	334.405	322.500
6.12	Movement in working capital		£m	I	-18.451	8.100	22.276	21.300
6.13	Capital maintenance charge		£m	C	275.500	283.296	319.700	316.000
6.14	Amortisation of deferred income		£m	C	-0.934	-0.942	-0.942	-0.900
6.15	Other Non-cash adjustments		£m	I	0.000	0.000	0.000	0.000
6.16	<b>Net cash flow from operating activities</b>	T28, L1	£m	C	<b>613.252</b>	<b>647.912</b>	<b>675.439</b>	<b>658.900</b>
<b>Taxation</b>								
6.17	Taxation paid (i.e. current taxation)	T28, L7	£m	I	0.033	0.000	0.000	0.000
<b>Returns on investments &amp; servicing of finance</b>								
6.18	Interest received	T28, L2	£m	I	0.990	0.965	0.618	1.000
6.19	Interest paid	T28, L3	£m	I	-158.637	-153.743	-149.201	-154.000
6.20	PPP interest payable		£m	C	-23.620	-22.600	-21.530	-20.600
6.21	PPP finance lease repayments		£m	I	-17.280	-18.280	-19.345	-20.000
6.22	Net cash flow from returns on Investment & servicing of finance	T28, L6	£m	C	-198.547	-193.658	-189.458	-193.600
6.23	<b>Net cash flow before capital investment and maintenance charges</b>		£m	C	<b>414.738</b>	<b>454.254</b>	<b>485.981</b>	<b>465.300</b>
<b>Capital expenditure and financial investment</b>								
6.24	Capital enhancement expenditure		£m	I	-165.955	-197.753	-299.445	-305.000
6.25	Capital maintenance expenditure		£m	I	-265.300	-260.600	-341.100	-316.000
6.26	Receipt of grants and contributions	T28, L9	£m	I	10.340	11.673	13.951	11.500
6.27	Disposal of fixed assets	T28, L11	£m	I	11.326	15.542	7.269	1.000
6.28	Net cash outflow from investing activities	T28, L13	£m	C	-409.589	-431.138	-619.325	-608.500
6.29	Net Cash flow before financing	T28, L17	£m	C	5.149	23.116	-133.344	-143.200
<b>Financing</b>								
6.30	New Government loans		£m	I	294.396	323.913	342.846	242.600
6.31	Non-Government loan repayments		£m	I	-0.514	0.000	0.000	0.000
6.32	Government loans repayments		£m	I	-223.882	-323.913	-342.846	-122.600
6.33	Gilts reserve		£m	I	0.000	0.000	0.000	0.000
6.34	Net cash inflow from financing	T28, L22	£m	C	70.000	0.000	0.000	120.000
6.35	Increase (decrease) in cash and cash equivalents	T28, L23	£m	C	75.149	23.116	-133.344	-23.200
6.36	Net cash flow		£m	C	-5.149	-23.116	133.344	143.200

Scottish Water

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	2014-15	2015-16	2016-17	2017-18 (forecast)
					Core	Core	Core	Core
	Cash flow from operations	M6.16	£m	C	613.3	647.9	675.4	658.9
	Tax paid	M6.17	£m	C	0.0	0.0	0.0	0.0
	Interest received	M6.18	£m	C	1.0	1.0	0.6	1.0
	Interest paid (including PPP)	M6.19+M6.20	£m	C	-182.3	-176.3	-170.7	-174.6
	<b>Funds from operations (FFO)</b>		£m	C	<b>432.0</b>	<b>472.5</b>	<b>505.3</b>	<b>485.3</b>
	Capital maintenance expenditure	M6.25	£m	C	-265.3	-260.6	-341.1	-316.0
	<b>Funds net of capital maintenance expenditure</b>		£m	C	<b>166.7</b>	<b>211.9</b>	<b>164.2</b>	<b>169.3</b>
	Cash & cash equivalents	M5.5+M5.6	£m	C	345.4	368.6	235.2	212.0
	Government loans	M5.27	£m	C	-3423.3	-3423.3	-3423.3	-3543.3
	Other loans (including PPP finance lease)	M5.10+M5.19+M5.28	£m	C	-383.0	-364.7	-345.3	-325.3
	Net debt excluding retirement benefit obligations		£m	C	-3460.8	-3419.4	-3533.4	-3656.6
	Retirement benefit obligations	M5.23	£m	C	-161.1	-91.9	-191.4	-191.3
	<b>Net debt</b>		£m	C	<b>-3621.9</b>	<b>-3511.3</b>	<b>-3724.7</b>	<b>-3847.9</b>
	<b>Ratios:</b>							
	FFO / net debt		%	C	11.9%	13.5%	13.6%	12.6%
	Cash interest cover [1]		%	C	3.4	3.7	4.0	3.8
	Cash interest cover [2]		%	C	1.9	2.2	2.0	2

Scottish Water

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2014-15			2015-16			2016-17			2017-18 (forecast)		
					Water	Wastewater	Core Business	Water	Wastewater	Core Business	Water	Wastewater	Core Business	Water	Wastewater	Core Business
<b>Turnover</b>																
7.1	Household		£m	C	382.228	418.546	800.774	391.698	428.979	820.677	401.045	438.976	840.021	411.400	445.700	857.100
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	102.123	187.083	289.206	100.862	190.640	291.502	97.911	200.362	298.273	100.000	200.000	300.000
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	3.767	3.155	6.922	4.961	3.216	8.177	7.470	3.225	10.695	5.000	3.300	8.300
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	488.118	608.784	1096.902	497.521	622.835	1120.356	506.426	642.563	1148.989	516.400	649.000	1165.400
<b>Operating income</b>																
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	Ofwat ref JR 10	Units	Field Type	2014-15	2015-16	2016-17	2017-18 (forecast)
11.1	Stocks	T26, L1	£m	I	2.264	2.277	2.299	2.300
11.2	Trade debtors - Household		£m	I	20.822	27.877	32.346	36.300
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	7.421	4.702	33.302	6.000
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	50.111	34.675	37.813	24.700
11.7	Trade creditors	T26, L9	£m	I	-18.536	-7.886	-33.548	-20.000
11.8	Wholesale charge prepayment		£m	I	-24.265	-25.040	-52.181	-52.000
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	-114.109	-101.440	-77.726	-80.000
11.11	Credit note provisions		£m	I	-31.000	-31.640	-33.279	-33.300
11.12	Accruals and other creditors	T26, L12	£m	I	-146.979	-154.645	-158.853	-159.600
11.13	Total working capital	T26, L13	£m	C	-254.271	-251.120	-249.827	-275.600



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



					2016-17											
					NON-CORE/NON-LICENSED		CORE / LICENSED									
Line Ref.	Description	Ofwat Ref JR 10	Units	Field Type	Total	Sewerage	Sewage Treatment	Sludge Treatment & Disposal	Wholesale Core Total	RETAIL			Wastewater Service Core Total	Wastewater Service		
										Retail Domestic	Measrd	Non Measrd		Total	Total	CG
<b>Service Analysis - Sewerage : Direct Costs</b>																
M18.1	Employment costs	T21, L1	£m	I/C	2.819	14.726	13.356	3.662	31.744				31.744	34.563	A2	
M18.2	Power	T21, L2	£m	I/C	0.109	7.569	16.903	2.216	26.688				26.688	26.797	A2	
M18.3	Hired and contracted services	T21, L4	£m	I/C	4.527	3.990	2.944	4.481	11.415				11.415	15.942	A2	
M18.4	Annual charge for PPP schemes		£m	I/C	0.000	14.436	77.637	60.226	152.299				152.299	152.299	A2	
M18.5	Internal cost of PPP schemes		£m	I/C	0.000	0.229	2.961	3.216	6.406				6.406	6.406	A2	
M18.6	Materials and consumables	T21, L6	£m	I/C	0.276	0.807	3.858	0.784	5.449				5.449	5.725	A2	
M18.7	Service charges SEPA	T21, L7	£m	I/C	0.012	2.167	6.822	0.055	9.044				9.044	9.056	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	0.220	1.512	1.200	0.181	2.893				2.893	3.113	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	1.405	0.335	1.740	1.740	1.740	A2	
M18.13	Generate & Issue Bills		£m	I/C	0.005				8.963	0.220	0.052	0.272	9.235	9.240	A2	
M18.14	Handle Billing Enquiries		£m	I/C	0.000				0.000	0.187	0.044	0.231	0.231	0.231	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	A2	
M18.18	Costs of meter maintenance and installation		£m	I/C	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	A2	
M18.20	Handling Metering Complaints		£m	I/C	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	0.006				0.000	0.000	0.000	0.000	0.000	0.006	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	0.002				0.233	0.000	0.000	0.000	0.233	0.235	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	0.004				1.137	0.328	0.077	0.405	1.542	1.546	A2	
M18.30	Other Direct Costs	T21, L9	£m	I/C	0.000				0.095	0.052	0.010	0.062	0.157	0.157	A2	
M18.31	Direct employment costs		£m	I/C					1.398	1.516	0.347	1.863				
M18.32	IT (exc employment)		£m	I/C					0.291	0.288	0.065	0.353				
M18.33	<b>Total direct costs</b>	T21, L10	£m	C	<b>7.980</b>	<b>45.436</b>	<b>125.681</b>	<b>74.821</b>	<b>245.938</b>	<b>10.428</b>	<b>2.192</b>	<b>0.518</b>	<b>2.710</b>	<b>259.076</b>	<b>267.056</b>	A2
M18.34	General and support costs	T21, L11	£m	I/C	1.159	11.645	11.539	3.703	26.887	0.984	1.102	0.255	1.357	29.228	30.387	A2
M18.35	<b>Functional expenditure</b>	T21, L12	£m	C	<b>9.139</b>	<b>57.081</b>	<b>137.220</b>	<b>78.524</b>	<b>272.825</b>	<b>11.412</b>	<b>3.294</b>	<b>0.773</b>	<b>4.067</b>	<b>288.304</b>	<b>297.443</b>	A2
<b>Operating Expenditure</b>																
M18.36	Scientific services	T21, L14	£m	I	0.441	0.000	1.806	0.000	1.806	0.000		0.000	1.806	2.247	A2	
M18.37	Cost of Regulation	T21, L15	£m	I					3.375	0.227		0.585	4.187	4.187	A2	
M18.38	<b>Total business activities</b>	T21, L16	£m	C	<b>0.441</b>	<b>0.000</b>	<b>1.806</b>	<b>0.000</b>	<b>5.181</b>	<b>0.227</b>		<b>0.585</b>	<b>5.993</b>	<b>6.434</b>	A2	
M18.39	Local authority rates	T21, L17	£m	I	0.105				13.600	0.003		0.003	13.606	13.711	A2	
M18.40	Bad Debt charge	T21, L18	£m	I	-0.146				0.000	7.739		0.001	7.740	7.594	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		57.081	139.026	78.524	291.606	19.381		4.656	315.643	315.643	A2	
M18.43	Third party services - opex	T21, L21	£m	I/C		0.000	0.000	1.922	1.922	0.000		0.064	1.986	1.986	A2	
M18.44	<b>Total operating expenditure</b>	T21, L22	£m	C	<b>9.539</b>	<b>57.081</b>	<b>139.026</b>	<b>80.446</b>	<b>293.528</b>	<b>19.381</b>	<b>3.295</b>	<b>0.773</b>	<b>4.720</b>	<b>317.629</b>	<b>327.168</b>	A2
<b>Reactive and Planned Maintenance (included in Opex)</b>																
M18.45	Reactive and planned maintenance infrastructure	T21, L23	£m	I/C	0.000	11.173	0.000	0.000	11.173				11.173	11.173	A3	
M18.46	Reactive and planned maintenance non-infrastructure	T21, L24	£m	I/C	0.000	2.122	5.163	0.508	7.793	0.000	0.000	0.000	7.793	7.793	A3	
<b>Capital Maintenance</b>																
M18.47	Infrastructure renewals expenditure	T21, L25	£m	I/C	0.066	29.595	0.994	2.504	33.093				33.093	33.159	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	0.488	23.963	88.095	3.888	115.946				115.946	116.434	A2	
M18.50	Amortisation of deferred credits	T21, L28	£m	I/C	-0.069	-0.021	-0.242	0.000	-0.263				-0.263	-0.332	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	0.062	0.153	0.019	0.234	0.051	0.067	0.015	0.082	0.367	0.367	A2
M18.53	Capital maintenance less third party services	T21, L31	£m	C		53.599	89.000	6.411	149.010	0.051		0.082	149.143	149.143	A2	
M18.54	Third party services - depreciation	T21, L32	£m	I/C		0.000	0.000	0.128	0.128	0.002		0.005	0.135	0.135	A2	
M18.55	<b>Total capital maintenance</b>	T21, L33	£m	C	<b>0.485</b>	<b>53.599</b>	<b>89.000</b>	<b>6.539</b>	<b>149.138</b>	<b>0.053</b>	<b>0.067</b>	<b>0.015</b>	<b>0.087</b>	<b>149.278</b>	<b>149.763</b>	A2
M18.56	<b>Total operating costs</b>	T21, L34	£m	C	<b>10.024</b>	<b>110.680</b>	<b>228.026</b>	<b>86.985</b>	<b>442.666</b>	<b>19.434</b>	<b>3.362</b>	<b>0.788</b>	<b>4.807</b>	<b>466.907</b>	<b>476.931</b>	A2

Line	Description	Ofwat ref JR 10	Units	Field Type	2014-15	2015-16	2016-17	2017-18 (forecast)
<b>Allocation of capital expenditure for tax purposes</b>								
21.1	Work in progress - Opening amount	-	£m	I	920.794	831.400	632.591	832.458
21.2	Work in progress (portion where capital allowances have not been claimed) - opening	-	£m	I	254.080	192.516	224.182	274.780
21.3	Total Spend in year		£m	I	442.751	440.411	601.166	630.000
21.4	Total capitalised expenditure including IRE (outturn prices) excluding grants	T18b, L12	£m	I	611.520	607.121	401.299	630.000
21.5	Capitalised expenditure allocated for capital allowances (including Work in progress)	-	£m	I	504.315	408.745	550.568	630.000
21.6	Work in progress (portion where capital allowances have not been claimed) - closing	-	£m	C	192.516	224.182	274.780	274.780
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	117.763	122.469	224.625	135.400
21.9	Assets qualifying for long life (6%) pool	T18b, L3	£m	I	125.398	153.503	163.636	200.800
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	215.500	86.520	67.620	160.000
21.13	Capitalised revenue expenditure depreciated - non - infrastructure	T18b, L7	£m	I	20.046	31.847	41.339	31.900
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	25.608	43.548	53.348	101.900
21.17	Grants and contributions taxable on receipt	T18b, L11	£m	I	0.000	0.000	0.000	0.000
<b>Opening position</b>								
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	659.127	637.049	622.805	694.893
21.21	Opening pool of capital allowances - asset life >= 25 years	T18b, L16	£m	I	1498.129	1493.645	1515.377	1544.691
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	70.535	63.990	60.493	60.380
21.24	Losses brought forward	T18b, L18	£m	I	228.388	223.388	183.597	151.434
<b>Calculation of trading profit</b>								
21.25	HCA Operating profit	T18a, L1	£m	I	235.363	234.848	233.873	231.600
21.26	Total HCA Depreciation	T18a, L2	£m	I	222.431	226.358	238.337	238.000
21.27	HCA Infrastructure renewals charge	T18a, L3	£m	I	113.700	118.500	122.000	124.100
21.28	HCA Amortisation of PPP assets	-	£m	I	2.807	3.601	3.875	4.000
21.29	HCA Amortisation of grants	-	£m	I	-0.934	-0.942	-0.942	-0.900
21.30	Deduction for capitalised revenue expenditure	T18a, L4	£m	I	-215.500	-86.520	-67.620	-123.000
21.31	Trading profit	T18a, L5	£m	C	357.867	495.844	529.522	473.800
<b>Deductions to trading profit</b>								
21.32	Depreciation on capitalised revenue expenditure - non - infrastructure	T18a, L6	£m	I	37.919	20.046	31.847	41.339
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	157.961	149.563	147.679	152.900
21.35	Capital allowances - asset life <25 years	T18a, L9	£m	I	139.840	136.713	152.538	134.500
21.36	Capital allowances - asset life >=25 years	T18a, L10	£m	I	129.882	131.772	134.321	141.600
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	-93.775	13.848	31.862	-3.500
21.39	Total deductions	T18a, L13	£m	C	371.828	451.942	498.247	466.839
<b>Additions to trading profit</b>								
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	1.290	0.915	0.915	1.500
21.42	Total additions	T18a, L16	£m	C	1.290	0.915	0.915	1.500
<b>Taxation</b>								
21.43	Trading profit for tax	T18a, L17	£m	C	-12.671	44.817	32.190	8.461
21.44	Adjusted trading profit for tax	T18a, L18	£m	I	-12.690	44.791	32.163	19.100
21.45	Current tax charge	T18a, L19	£m	I				
21.46	Prior Year adjustments	T18a, L20	£m	I				
21.47	Total current tax charge	T18a, L22	£m	C	0.000	0.000	0.000	0.000

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

Line	Description	Orwat ref JR 10	Units	Field Type	2014-15			2015-16			2016-17			2017-18 (forecast)		
					Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
<b>Non-Infrastructure asset additions by asset life (enhancement)</b>																
22.1	Very Short	T34, L1	£m	I, C	62,360	51,662	114,022	44,340	42,036	86,376	81,933	32,193	114,126	97,000	38,110	135,110
22.2	Short	T34, L2	£m	I, C	12,879	1,881	14,760	3,662	1,546	5,208	12,055	1,405	13,460	14,270	1,670	15,940
22.3	Medium	T34, L3	£m	I, C	44,670	67,422	112,092	54,109	73,341	127,450	35,305	48,361	83,666	41,800	57,260	99,060
22.4	Medium long	T34, L4	£m	I, C	4,976	3,664	8,640	4,763	1,907	6,670	2,117	1,926	4,043	2,510	2,280	4,790
22.5	Long	T34, L5	£m	I, C	29,222	38,044	67,266	37,762	83,137	120,899	37,385	23,422	60,807	44,260	27,730	71,990
22.6	Land	T34, L6	£m	I, C	0.800	0.840	1.640	1.897	1.985	3.882	2.250	0.383	2.633	2.660	0.450	3.110
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	
22.8	Total	T34, L8	£m	C	164,907	163,513	318,420	146,533	203,952	350,485	171,045	107,690	278,735	202,500	127,500	330,000
<b>Non-Infrastructure asset additions by asset life (base)</b>																
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	
<b>Non-Infrastructure additions average life (years)</b>																
22.15	Very Short	T34, L15	years	I	3.5	3.4	3.5	3.6	2.9	3.2	3.4	3.3	3.3	3.5	3.2	3.3
22.16	Short	T34, L16	years	I	15.0	14.9	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
22.17	Medium	T34, L17	years	I	20.8	20.6	20.7	20.9	20.4	20.6	20.8	20.3	20.5	20.8	20.4	20.6
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
<b>Infrastructure Renewals charges, expenditure and provision</b>					<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18 (forecast)</b>								
22.20	Infrastructure renewals expenditure	T33, L11	£m	I	216,945	87,096	68,074	124,000								
22.21	Infrastructure renewals charges	T33, L12	£m	I	-113,700	-118,500	-122,000	-124,100								
22.22	Infrastructure renewals prepayment/ (accrual)	T33, L13	£m	C	103,245	-31,404	-53,926	-0.100								



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
					2016-17						
27.1	Turnover	T18, L1	£m	I,C	1148.989	183.798	-140.466	1192.321	21.418	-0.175	1213.564
27.2	Operating costs		£m	I,C	-381.709	-176.217	140.466	-417.460	-19.531	0.175	-436.816
27.3	PPP costs		£m	I,C	-154.992			-154.992			-154.992
27.4	Historical Cost Depreciation	T18, L2 + T18, L3	£m	I,C	-238.337	-1.524		-239.861	-0.701		-240.562
27.5	Infrastructure Renewals charge		£m	I,C	-122.000			-122.000			-122.000
27.6	Amortisation of PPP assets		£m	I,C	-3.875			-3.875			-3.875
27.7	Amortisation of deferred income		£m	I,C	0.942			0.942	0.165		1.107
27.8	Operating income	T18, L4	£m	I,C	6.136	0.001		6.137	0.010		6.147
27.9	Operating profit	T18, L5	£m	C	255.154	6.058	0.000	261.212	1.361	0.000	262.573
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	-147.679	0.693		-146.986	0.332		-146.654
27.12	Profit on ordinary activities before taxation	T18, L8	£m	C	107.475	6.751	0.000	114.226	1.693	0.000	115.919
27.13	Taxation - current	T18, L9	£m	I,C	2.609	-1.574		1.035	-0.088		0.947
27.14	Taxation - deferred	T18, L10	£m	I,C	0.122	0.026		0.148	-0.196		-0.048
27.15	Profit on ordinary activities after taxation	T18, L11	£m	C	110.206	5.203	0.000	115.409	1.409	0.000	116.818
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	110.206	5.203	0.000	115.409	1.409	0.000	116.818
27.18	Dividends	T18, L14	£m	I,C	0.000	-8.700		-8.700	8.700		0.000
27.19	Retained profit for year	T18, L15	£m	C	110.206	-3.497	0.000	106.709	10.109	0.000	116.818

Line	Description	Ofwat ref JR 07	Units	Field Type	1	2	3	4	5	6	7
					2016-17						
Core	Licensed	Intercompany eliminations	Consolidated total Core/licensed	Non Core Non licensed	Intercompany eliminations	Consolidated					
<b>Fixed Assets</b>											
2.1	Tangible Assets	T19, L1	£m	I,C	5624.894	2.182		5627.076	14.566		5641.642
2.2	Investment - loan to group company	T19, L2	£m	I,C	0.000			0.000			0.000
2.3	Investment - Other	T19, L3	£m	I,C	34.643			34.643	56.110	-90.711	0.042
2.4	Total fixed assets	T19, L4	£m	C	5659.537	2.182	0.000	5661.719	70.676	-90.711	5641.684
<b>Current Assets</b>											
2.5	Stocks	T19, L5	£m	I,C	2.299			2.299	0.325		2.624
2.6	Debtors	T19, L6	£m	I,C	127.011	67.362	-29.899	164.474	678.605	-670.177	172.902
2.7	Cash at bank and in hand	T19, L7	£m	I,C	41.213	52.483		93.696	91.907		185.603
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	46.973			46.973			46.973
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	411.496	169.845	-29.899	551.442	770.837	-670.177	652.102
<b>Creditors: amounts falling due within one year</b>											
2.13	Overdrafts	T19, L11	£m	I,C	0.000			0.000			0.000
2.14	Infrastructure Renewals accrual	T19, L12	£m	I,C	-116.700			-116.700			-116.700
2.15	Creditors	T19, L13	£m	I,C	-353.335	-57.830	25.405	-385.760	-681.742	670.177	-397.325
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	0.761	1.749		2.510	0.107		2.617
2.18	Dividends payable	T19, L16	£m	I,C	0.000			0.000			0.000
2.19	Total creditors	T19, L18	£m	C	-469.274	-56.081	25.405	-499.950	-681.635	670.177	-511.408
2.20	Net current assets	T19, L19	£m	C	-57.778	113.764	-4.494	51.492	89.202	0.000	140.694
2.21	Total assets less current liabilities		£m	C	5601.759	115.946	-4.494	5713.211	159.878	-90.711	5782.378
<b>Creditors: amounts falling due after one year</b>											
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	-56.600			-56.600			-56.600
2.24	Total creditors	T19, L22	£m	C	-57.600	0.000	0.000	-57.600	0.000	0.000	-57.600
<b>Provision for liabilities &amp; charges</b>											
2.25	Deferred tax provision	T19, L23	£m	I,C	-372.092	0.562	0.122	-371.408	-1.744		-373.152
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-12.698			-12.698			-12.698
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	-34.925		4.195	-30.730	-0.033		-30.763
2.29	Net Assets employed	T19, L28	£m	C	5124.444	116.508	-0.177	5240.775	158.101	-90.711	5308.165
<b>Capital and reserves</b>											
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	Income and Expenditure account	T19, L31	£m	I,C	1567.739	105.008	-0.177	1672.570	78.890		1751.460
2.32	Other reserves	T19, L32	£m	I,C	133.430			133.430			133.430
2.33	Capital & reserves	T19, L33	£m	C	5124.444	116.508	-0.177	5240.775	158.101	-90.711	5308.165

reportminus6	2010-11
reportminus5	2011-12
reportminus4	2012-13
reportminus3	2013-14
reportminus2	2014-15
reportminus1	2015-16
reportyear	2016-17
reportyearplus1	2017-18
reportyearplus2	2018-19
reportyearplus3	2019-20
reportyearplus4	2020-21