

Business Plan Guidance for Retail Licence Applicants  
Definitions

September 2005

## Business Plan Guidance for Retail Applicants

### Note to Applicants on Table Completion

The table below sets out the tables relevant to the business plan completion as part of the licence application process. In order to assist the applicant there are highlighted tables that should only be filled in by RSSW. Other applicants should complete tables identified for new entrants to the market.

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Note to Applicants on Table Completion

<b>Table</b>	<b>Title</b>	To be completed by all applicants	To be completed by RSSW only	To be completed by new applicants
3.1	Water service - unmeasured customers		X	
3.2	Water service - measured customers		X	
3.3	Sewerage service - unmeasured customers		X	
3.4	Sewerage service - measured customers		X	
4.1	Water service - unmeasured customers' revenue & tariffs		X	
4.2	Water service - measured customers' revenue & tariffs		X	
4.3	Sewerage service - unmeasured customers' revenue & tariffs		X	
4.4	Sewerage service - measured customers' revenue & tariffs		X	
4.5	Sewerage service - tariffs & revenue for property and highway drainage		X	
4.6	Trade Effluent - Customers billed for Standard & Non-Standard Rates(excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)		X	
4.7	Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula		X	
4.8	Levels of service output projections	X		
4.9	Water Service - customers, tariffs & revenue			X
4.10	Sewerage service - customers, tariffs & revenue			X
4.11	Trade effluent - customers, tariffs & revenue			X
6.1	Profit & loss	X		
6.2	Cash flow	X		
6.3	Balance sheet	X		
6.4	Disclosure of related third parties	X		
6.5	Tax Analysis	X		
6.6	Assets	X		

## Business Plan Guidance for Retail Applicants

Preamble

### **Section 3**

#### **Customer information**

Outline

This section requires applicants to submit detailed customer information. All applicants should present forecast data for this section based wherever possible on information available and any limitations on the data available should be identified. Historical data should be used as basis for projections of future customer numbers and revenue. Where projections differ from available historical information the basis of these projections should be fully explained at a detailed level. Assumptions will be necessary and these should be identified and fully explained in the accompanying commentary. In particular, assumptions on underlying customer base growth/decline and impacts of competition should be detailed.

Applicants should provide information for the period 2006/07 to 2009/10. Where appropriate this should take account of the conclusions made by the Water Industry Commission in its Strategic Review of Charges 2006-10.

For all tables in this section, applicants should ensure that the information provided is consistent with that contained in the main body of the Business Plan and other tables.

The key purposes of this section are for the applicant to demonstrate

- That it has fully assessed and understands the market in which it proposes to operate.
- That it has properly considered the type and size of customers to which it wishes to provide retail services.

## Business Plan Guidance for Retail Applicants

### Preamble

This section is divided into the following four tables

Table	Title
3.1	Water service – unmeasured customers
3.2	Water service – measured customers
3.3	Sewerage service – unmeasured customers
3.4	Sewerage service – measured customers

It should be noted that within this section each table contains lines allowing the applicant to segment the customer base as it wishes. Applicants should detail how the segmentation has been done and the underlying rationale in the commentary that accompanies the completed tables

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Table 3.1 Water Service – Unmeasured Customers

**Block A - Summary Measured Customers**

1	Total number of billed unmeasured customers	Nr
<b>Full line title</b>	Total number of billed unmeasured customers	
<b>Definition</b>	This is the total number of billed unmeasured non-domestic customers as at September of the reporting year.	
<b>Processing rules</b>	Calculated field: line 3 plus line 4	

2	Total RV for billed unmeasured properties	£m
<b>Full line title</b>	Total Rateable Value for billed unmeasured properties	
<b>Definition</b>	The total rateable value of those unmeasured customers that are billed as at September of the reporting year.	
<b>Processing rules</b>	Calculated field: sum of lines 5 and 7	

**Block B – Segmentation of billed properties**

3	Number of billed unmeasured properties at standard tariff	nr
<b>Full line title</b>	Number of billed unmeasured properties at standard tariff	
<b>Definition</b>	Number of billed unmeasured non-domestic properties paying a standard charge as at September of the reporting year.	
<b>Processing rules</b>	Input field	

4	Number of billed unmeasured properties at non-standard tariff	nr
<b>Full line title</b>	Number of billed unmeasured properties at non-standard tariff	
<b>Definition</b>	Number of billed unmeasured non-domestic properties paying a non-standard tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

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Table 3.1 Water Service – Unmeasured Customers

**Block C – Segmentation of Rateable Value Base**

5	Gross RV for billed unmeasured properties at standard tariff	£m
<b>Full line title</b>	Gross rateable value for billed unmeasured properties at standard tariff.	
<b>Definition</b>	Total gross rateable value for all billed unmeasured non-domestic properties charged at the standard tariff.	
<b>Processing rules</b>	Input field	

6	Net RV for billed unmeasured properties at non-standard tariff	£m
<b>Full line title</b>	Net rateable value for billed properties at non-standard tariff	
<b>Definition</b>	Total net rateable value for all billed unmeasured non-domestic properties charged at the standard tariff.	
<b>Processing rules</b>	Input field	

7	Gross RV for billed unmeasured properties at non-standard tariff	£m
<b>Full line title</b>	Gross rateable value for billed unmeasured properties at non-standard tariff.	
<b>Definition</b>	Total gross rateable value for all billed unmeasured non-domestic properties charged at the standard tariff prior to discount.	
<b>Processing rules</b>	Input field	

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Table 3.2 Water Service – Measured Customers

**Block A – Summary measured customers**

1	Total number of billed measured properties	nr
<b>Full line title</b>	Total number of billed measured properties	
<b>Definition</b>	This is the total number of billed measured properties that the applicant proposes to serve as at September of the reporting year.	
<b>Processing rules</b>	Brought forward line 11	

2	Total number of tariff meters	nr
<b>Full line title</b>	Total number of tariff meters	
<b>Definition</b>	This is the total number of tariff meters as at September of the report year.	
<b>Processing rules</b>	Brought forward line 27	

3	Total volume water delivered	m <sup>3</sup>
<b>Full line title</b>	Total volume of water delivered	
<b>Definition</b>	This is the total volume of water delivered to customers with a meter during the reporting year.	
<b>Processing rules</b>	Brought forward line 38	

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Table 3.2 Water Service – Measured Customers

**Block B – Segmentation of billed properties**

4	Number of properties in low user tariff	nr
<b>Full line title</b>	Number of billed properties on low user tariff	
<b>Definition</b>	This is the total number of billed properties on a low user tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

5	Number of billed properties on standard tariffs	nr
<b>Full line title</b>	Number of billed properties on standard tariffs	
<b>Definition</b>	This is the total number of billed properties on a standard tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

6	Number of billed properties with use 100 to 250 MI/year at LUVA tariff	nr
<b>Full line title</b>	Number of billed properties with use 100 to 250 MI/year at LUVA tariff	
<b>Definition</b>	This is the number of billed properties with use 100 to 250 MI/year at LUVA tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

7	Number of billed properties with use >250MI/year at LUVA tariff	nr
<b>Full line title</b>	Number of billed properties with use >250MI/year at LUVA tariff	
<b>Definition</b>	This is the number of billed properties with use >250MI/year at LUVA tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

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Table 3.2 Water Service – Measured Customers

8	Number of billed properties with use <100MI/year at non-standard tariff	nr
<b>Full line title</b>	Number of billed properties with use <100MI/year at non-standard tariff	
<b>Definition</b>	This is the number of billed properties with use <100MI/year at non-standard tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

9	Number of billed properties with use 100 to 250MI/year at non-standard tariff	nr
<b>Full line title</b>	Number of billed properties with use 100 to 250MI/year at non-standard tariff	
<b>Definition</b>	This is the number of billed properties with use 100 to 250MI/year at non-standard tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

10	Number of billed properties with use >250MI/year at non-standard tariff	nr
<b>Full line title</b>	Number of billed properties with use >250MI/year at non-standard tariff	
<b>Definition</b>	This is the number of billed properties with use >250MI/year at non-standard tariff as at September of Reporting year.	
<b>Processing rules</b>	Input field	

11	Total number of billed properties	nr
<b>Full line title</b>	Total number of billed properties	
<b>Definition</b>	Total number of billed properties as at September of reporting year.	
<b>Processing rules</b>	Calculated field: sum lines 4 to 10	

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Table 3.2 Water Service – Measured Customers

**Block C – Breakdown of tariff meters**

12	Electro mechanical meters	nr
<b>Full line title</b>	Electro mechanical meters	
<b>Definition</b>	Number of tariff meters that are electro mechanical as at September of the reporting year.	
<b>Processing rules</b>	Input field	

13	15mm or smaller	nr
<b>Full line title</b>	Meters 15mm or smaller	
<b>Definition</b>	Number of tariff meters 15mm or smaller as at September of the reporting year.	
<b>Processing rules</b>	Input field	

14	20mm	nr
<b>Full line title</b>	Tariff meters <=20mm	
<b>Definition</b>	Number of tariff meters greater than 15mm but less than or equal to 20mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

15	25mm	nr
<b>Full line title</b>	Tariff meters <=25mm	
<b>Definition</b>	Number of tariff meters greater than 20mm but less than or equal to 25mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

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Table 3.2 Water Service – Measured Customers

16	40mm	nr
<b>Full line title</b>	Tariff meters <=40mm	
<b>Definition</b>	Number of tariff meters greater than 25mm but less than or equal to 40mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

17	50mm	nr
<b>Full line title</b>	Tariff meters <=50mm	
<b>Definition</b>	Number of tariff meters greater than 40mm but less than or equal to 50mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

18	80mm	nr
<b>Full line title</b>	Tariff meters <=80mm	
<b>Definition</b>	Number of tariff meters greater than 50mm but less than or equal to 80mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

19	100mm	nr
<b>Full line title</b>	Tariff meters <=100mm	
<b>Definition</b>	Number of tariff meters greater than 80mm but less than or equal to 100mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

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Table 3.2 Water Service – Measured Customers

20	150mm	nr
<b>Full line title</b>	Tariff meters <=150mm	
<b>Definition</b>	Number of tariff meters greater than 100mm but less than or equal to 150mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

21	200mm	nr
<b>Full line title</b>	Tariff meters <=200mm	
<b>Definition</b>	Number of tariff meters greater than 150mm but less than or equal to 200mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

22	250mm	nr
<b>Full line title</b>	Tariff meters <=250mm	
<b>Definition</b>	Number of tariff meters greater than 200mm but less than or equal to 250mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

23	300mm	nr
<b>Full line title</b>	Tariff meters <=300mm	
<b>Definition</b>	Number of tariff meters greater than 250mm but less than or equal to 300mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

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Table 3.2 Water Service – Measured Customers

24	400mm	nr
<b>Full line title</b>	Tariff meters <=400mm	
<b>Definition</b>	Number of tariff meters greater than 300mm but less than or equal to 400mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

25	450mm	nr
<b>Full line title</b>	Tariff meters <=450mm	
<b>Definition</b>	Number of tariff meters greater than 400mm but less than or equal to 450mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

26	600mm	nr
<b>Full line title</b>	Tariff meters <=600mm	
<b>Definition</b>	Number of tariff meters greater than 450mm but less than or equal to 600mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

27	Total number of meters	nr
<b>Full line title</b>	Total number of tariff meters	
<b>Definition</b>	This is the total number of tariff meters as at September of reporting year.	
<b>Processing rules</b>	Calculated field: sum of lines 24-26	

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Table 3.2 Water Service – Measured Customers

**Block D – Segmentation of water volumes**

28	First 25m <sup>3</sup> pa – meters of diameter <=20mm	m <sup>3</sup>
<b>Full line title</b>	Volume up to 25m <sup>3</sup> per annum for meters up to and including 20mm	
<b>Definition</b>	Total volume supplied at the base tariff for the first 25m <sup>3</sup> pa for meters less than or equal to 20mm.	
<b>Processing rules</b>	Input field	

29	Volume over 25m <sup>3</sup> pa, meters of diameter <=20mm	m <sup>3</sup>
<b>Full line title</b>	Volume over 25m <sup>3</sup> per annum for meters up to and including 20mm	
<b>Definition</b>	Total volume supplied at the tariff for volumes above the first 25m <sup>3</sup> pa for meters less than or equal to 20mm.	
<b>Processing rules</b>	Input field	

30	<=100 MI/a meters >20mm, standard tariff (including LUVA)	m <sup>3</sup>
<b>Full line title</b>	Volume of less than or equal to 100 MI/a, for meters of diameter greater than 20mm at standard tariff	
<b>Definition</b>	Volume of potable water delivered, where volume less than or equal to 100 MI/a per meter, for meters of diameter greater than 20mm, charged at standard tariffs. Only the volume less than 100MI/a should be included and not any volume greater than 100MI/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Input field	

31	>100<=250MI/a, standard tariff	m <sup>3</sup>
<b>Full line title</b>	Volume >100 ML/a <= 250 MI/a charged at standard tariff	
<b>Definition</b>	Volume of potable water delivered, where volume is greater than 100MI/a but less than 250MI/a per site, charged at standard tariff, not LUVA rate. Only the volume used between 100MI/a and 250MI/a should be included and not any volume is less than 100MI/a or greater than 250MI/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Input field	

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Table 3.2 Water Service – Measured Customers

32	>250 MI/a, standard tariff	m <sup>3</sup>
<b>Full line title</b>	Volume of greater than 250 MI/a charged at standard tariff	
<b>Definition</b>	Volume of potable water delivered, where volume is greater than 250 MI/a per site, charged at standard tariff. Only the volume greater than 250MI/a should be included and not any volume less than 250MI/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Input field	

33	>100<=250MI/a, LUVA rate	m <sup>3</sup>
<b>Full line title</b>	Volume of greater than 100 MI/a but less than or equal to 250 MI/a charged at LUVA rate	
<b>Definition</b>	Volume of potable water delivered, where volume is greater than 100 MI/a per site, charged on a LUVA. Only the volume used between 100MI/a and 250 MI/a should be included and not any volume less than 100ML/a or greater than 250MI/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Input field	

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Table 3.2 Water Service – Measured Customers

34	>250 MI/a, standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume of greater than 250 MI/a charged at LUVA rate	
<b>Definition</b>	Volume of potable water delivered, where volume is greater than 250 MI/a per site, charged on a LUVA. Only the volume greater than 250MI/a should be included and not any volume less than 250MI/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Input field	

35	<=100 MI/a, non-standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume of less than or equal to 100 MI/a charged at non-standard rate	
<b>Definition</b>	Volume of potable water delivered, where volume is less than 100 MI/a per site, charged at non-standard rates. Only the volume less than or equal to 100MI/a should be included and not any volume greater than 100MI/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Input field	

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Table 3.2 Water Service – Measured Customers

36	>100<=250MI/a, non-standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume of greater than 100 but less than 250 MI/a charged at non-standard rate	
<b>Definition</b>	Volume of potable water delivered, where volume is greater than 100 MI/a per site, charged at non-standard rates. Only the volume used between 100MI/a and 250 MI/a should be included and not any volume less than 100ML/a or greater than 250MI/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Input field	

37	>250MI/a, non-standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume of greater than 250 MI/a, charged at non-standard rate	
<b>Definition</b>	Volume of potable water delivered, where volume is greater than 250 MI/a per site, charged at non-standard rate. Only the volume greater than 250MI/a should be included and not any volume less than 250MI/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Input field	

38	Total volume water delivered to measured customers	m <sup>3</sup>
<b>Full line title</b>	Total volume of water delivered to measured properties.	
<b>Definition</b>	Total volume of water supplied to properties on a measured basis	
<b>Processing rules</b>	Calculated field: sum of lines 28 to 37	

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Table 3.3 Sewerage service – unmeasured customers

**Block A – Summary unmeasured properties**

1	Total number of billed unmeasured properties	nr
<b>Full line title</b>	Total number of billed unmeasured properties	
<b>Definition</b>	Total number of billed unmeasured properties receiving sewerage services.	
<b>Processing rules</b>	Brought forward line 11	

2	Total RV for foul drainage (unmeasured properties)	£m
<b>Full line title</b>	Total Rateable Value for foul drainage (unmeasured properties)	
<b>Definition</b>	Total rateable value for unmeasured properties receiving foul drainage.	
<b>Processing rules</b>	Calculated field: sum of lines 12 and 14	

3	Total RV for property drainage (unmeasured properties)	£m
<b>Full line title</b>	Total Rateable Value for surface drainage (unmeasured properties)	
<b>Definition</b>	Total rateable value for unmeasured properties receiving surface drainage.	
<b>Processing rules</b>	Brought forward line 15	

4	Total RV for highway drainage (unmeasured properties)	£m
<b>Full line title</b>	Total Rateable Value for highway drainage (unmeasured properties)	
<b>Definition</b>	Total rateable value for unmeasured properties receiving highway drainage.	
<b>Processing rules</b>	Brought forward line 16	

Business Plan Guidance for Retail Applicants

Table 3.3 Sewerage service – unmeasured customers

**Block B – Segmentation of billed properties**

5	Number of properties billed for foul drainage at standard rate	nr
<b>Full line title</b>	Number of billed unmeasured properties for foul drainage at standard rate	
<b>Definition</b>	Number of billed unmeasured properties paying a standard charge for foul drainage as at September of the reporting year.	
<b>Processing rules</b>	Input field	

6	Number of properties billed for property drainage at standard tariff	Nr
<b>Full line title</b>	Number of billed unmeasured properties for property drainage at standard tariff	
<b>Definition</b>	Number of unmeasured properties billed for property drainage at standard tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

7	Number of properties billed for highway drainage at standard tariff	nr
<b>Full line title</b>	Number of properties billed for highway drainage at standard tariff	
<b>Definition</b>	Number of unmeasured properties billed for highway drainage at standard tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

8	Number of properties billed for foul drainage at non-standard tariff	Nr
<b>Full line title</b>	Number of properties billed for foul drainage at non-standard tariff	
<b>Definition</b>	Number of unmeasured properties billed for foul drainage at non-standard tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 3.3 Sewerage service – unmeasured customers

9	Number of properties billed for property drainage at non-standard tariffs	nr
<b>Full line title</b>	Number of properties billed for property drainage at non-standard tariffs	
<b>Definition</b>	Number of unmeasured properties billed for property drainage at non-standard tariffs as at September reporting year.	
<b>Processing rules</b>	Input field	

10	Number of properties billed for highway drainage at non-standard tariff	Nr
<b>Full line title</b>	Number of properties billed for highway drainage at non-standard tariff	
<b>Definition</b>	Number of unmeasured properties billed for highway drainage at non-standard tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

11	Total number of billed unmeasured properties	nr
<b>Full line title</b>	Total number of billed unmeasured properties	
<b>Definition</b>	Total number of billed unmeasured properties receiving foul drainage as at September of reporting year.	
<b>Processing rules</b>	Calculated field: sum of lines 5 to 10	

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Table 3.3 Sewerage service – unmeasured customers

**Block C – Segmentation of Rateable Value base (foul drainage)**

12	Gross RV for billed unmeasured properties at standard tariff	£m
<b>Full line title</b>	Gross rateable value for billed unmeasured properties at standard tariff.	
<b>Definition</b>	Gross rateable value for billed unmeasured properties receiving foul drainage at standard rate as at September of reporting.	
<b>Processing rules</b>	Input field	

13	Gross RV for billed unmeasured properties at non-standard tariffs	£m
<b>Full line title</b>	Gross RV for billed unmeasured properties at non-standard tariff	
<b>Definition</b>	Gross RV for billed unmeasured properties receiving foul drainage at non-standard tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

14	Net RV for billed unmeasured properties at non-standard tariff	£m
<b>Full line title</b>	Net RV for billed unmeasured properties at non-standard tariff	
<b>Definition</b>	Net RV for billed unmeasured properties receiving foul drainage at non-standard tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 3.3 Sewerage service – unmeasured customers

**Block D – Property Water & Highway Drainage**

15	RV for properties paying standard tariff – property drainage	£m
<b>Full line title</b>	Rateable Value for properties paying standard charges – surface water drainage	
<b>Definition</b>	Rateable value for properties billed on unmeasured basis paying standard surface water drainage charges as at September of reporting year.	
<b>Processing rules</b>	Input field	

16	RV for properties paying standard tariff – highway drainage	£m
<b>Full line title</b>	Rateable Value for properties paying standard charges – highway drainage	
<b>Definition</b>	Rateable value for properties billed on unmeasured basis paying standard surface water drainage charges as at September of reporting year.	
<b>Processing rules</b>	Input field	

17	Area for properties paying standard tariff – area based property drainage	m <sup>2</sup>
<b>Full line title</b>	Total area of properties paying standard area-based charges	
<b>Definition</b>	Total surface area of unmeasured properties paying standard area-based charges as at September of reporting year.	
<b>Processing rules</b>	Input field	

18	Net RV for properties paying non-standard tariff – property drainage	£m
<b>Full line title</b>	Rateable Value for properties paying non-standard charges – surface water drainage	
<b>Definition</b>	Rateable value for properties billed on unmeasured basis paying non-standard surface water drainage charges as at September of reporting year.	
<b>Processing rules</b>	Input field	

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Table 3.3 Sewerage service – unmeasured customers

19	Net RV for properties paying standard tariff – highway drainage	£m
<b>Full line title</b>	Rateable Value for properties paying non-standard charges – surface water drainage	
<b>Definition</b>	Rateable value for properties billed on unmeasured basis paying non-standard surface water drainage charges as at September of reporting year.	
<b>Processing rules</b>	Input field	

20	Area for properties paying non-standard tariff – area based surface drainage	M <sup>2</sup>
<b>Full line title</b>	Total area of properties paying non-standard area-based charges	
<b>Definition</b>	Total surface area of unmeasured properties paying non-standard area-based charges as at September of reporting year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 3.4 Sewerage service – Measured customers

**Block A – Summary Measured Customers**

1	Total number of billed measured properties	nr
<b>Full line title</b>	Total number of billed measured properties	
<b>Definition</b>	This is the total number of billed measured properties to receive sewerage services as at September of reporting year.	
<b>Processing rules</b>	Brought forward line 12	

2	Total number of tariff meters	Nr
<b>Full line title</b>	Total number of tariff meters	
<b>Definition</b>	This is the total number of tariff meters as at September of reporting year.	
<b>Processing rules</b>	Brought forward line 28	

3	Total volume discharged	m <sup>3</sup>
<b>Full line title</b>	Total volume of sewage discharged	
<b>Definition</b>	This is the total volume of sewage to be discharged by billed measured customers.	
<b>Processing rules</b>	Brought forward line 35	

4	Total RV for surface water drainage (measured properties)	£m
<b>Full line title</b>	Total rateable value for surface water drainage (measured properties)	
<b>Definition</b>	Total rateable value of billed measured customers receiving surface water drainage.	
<b>Processing rules</b>	Brought forward line 36	

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Table 3.4 Sewerage service – Measured customers

5	Total RV for highway drainage (measured properties)	£m
<b>Full line title</b>	Total rateable value for highway drainage (measured properties)	
<b>Definition</b>	Total rateable value of billed measured properties receiving highway drainage	
<b>Processing rules</b>	Brought forward line 37	

6	Total area for surface water drainage (measured properties)	M <sup>2</sup>
<b>Full line title</b>	Total area for surface water drainage (measured properties)	
<b>Definition</b>	The total area of measured properties receiving surface water drainage	
<b>Processing rules</b>	Brought forward line 38	

Business Plan Guidance for Retail Applicants

Table 3.4 Sewerage service – Measured customers

**Block B – Segmentation of Billed Properties**

7	Number of billed properties on low user tariff	nr
<b>Full line title</b>	Number of billed properties on low user tariff	
<b>Definition</b>	Total number of billed measured properties on low user tariff as at September of reporting year	
<b>Processing rules</b>	Input field	

8	Number of billed properties on standard tariff	Nr
<b>Full line title</b>	Number of billed properties on standard tariff	
<b>Definition</b>	Total number of billed measured properties on a standard tariff as at September of reporting year	
<b>Processing rules</b>	Input field	

9	Number of billed properties with use <100MI/year at non-standard tariff	nr
<b>Full line title</b>	Number of billed properties with use <100MI/year at non-standard tariff	
<b>Definition</b>	Total number of billed properties with use <100MI/year at non-standard tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

10	Number of billed properties with use 100MI/year to 250MI/year at non-standard tariff	Nr
<b>Full line title</b>	Number of billed properties with use 100MI/year to 250MI/year at non-standard tariff	
<b>Definition</b>	Total number of billed properties with use 100MI/year to 250MI/year at non-standard tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 3.4 Sewerage service – Measured customers

11	Number of billed properties with use >250Ml/year at non-standard tariff	nr
<b>Full line title</b>	Number of billed properties with use >250Ml/year at non-standard tariff	
<b>Definition</b>	Total number of billed properties with use >250Ml/year at non-standard tariff as at September of reporting year.	
<b>Processing rules</b>	Input field	

12	Total number of billed measured properties	Nr
<b>Full line title</b>	Total number of billed measured properties	
<b>Definition</b>	Total number of billed measured properties receiving sewerage services as at September of reporting year.	
<b>Processing rules</b>	Calculated field: sum of lines 7 to 11	

**Block C – Breakdown of tariff meters**

13	Electro mechanical meters	nr
<b>Full line title</b>	Electro mechanical meters	
<b>Definition</b>	Number of tariff meters electro mechanical as at September of the reporting year.	
<b>Processing rules</b>	Input field	

14	15mm or smaller	Nr
<b>Full line title</b>	Meters 15mm or smaller	
<b>Definition</b>	Number of tariff meters 15mm or smaller as at September of the reporting year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 3.4 Sewerage service – Measured customers

15	20mm	nr
<b>Full line title</b>	Tariff meters <=20mm	
<b>Definition</b>	Number of tariff meters<=20mm but >15mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

16	25mm	Nr
<b>Full line title</b>	Tariff meters <=25mm	
<b>Definition</b>	Number of tariff meters <=25mm but >20mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

17	40mm	nr
<b>Full line title</b>	Tariff meters <=40mm	
<b>Definition</b>	Number of tariff meters<=40mm but >25mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

18	50mm	Nr
<b>Full line title</b>	Tariff meters <=50mm	
<b>Definition</b>	Number of tariff meters<=50mm but >40mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

19	80mm	nr
<b>Full line title</b>	Tariff meters <=80mm	
<b>Definition</b>	Number of tariff meters<=80mm but >50mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

20	100mm	nr
<b>Full line title</b>	Tariff meters <=100mm	
<b>Definition</b>	Number of tariff meters<=100mm but >80mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 3.4 Sewerage service – Measured customers

21	150mm	nr
<b>Full line title</b>	Tariff meters <=150mm	
<b>Definition</b>	Number of tariff meters<=150mm but >100mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

22	200mm	nr
<b>Full line title</b>	Tariff meters <=200mm	
<b>Definition</b>	Number of tariff meters<=200mm but >150mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

23	250mm	nr
<b>Full line title</b>	Tariff meters <=250mm	
<b>Definition</b>	Number of tariff meters<=250mm but >200mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

24	300mm	nr
<b>Full line title</b>	Tariff meters <=300mm	
<b>Definition</b>	Number of tariff meters<=300mm but >250mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

25	400mm	nr
<b>Full line title</b>	Tariff meters <=400mm	
<b>Definition</b>	Number of tariff meters<=400mm but >300mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

26	450mm	nr
<b>Full line title</b>	Tariff meters <=450mm	
<b>Definition</b>	Number of tariff meters<=450mm but > 400mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 3.4 Sewerage service – Measured customers

27	600mm	nr
<b>Full line title</b>	Tariff meters <=600mm	
<b>Definition</b>	Number of tariff meters<=600mm but >450mm as at September of the reporting year.	
<b>Processing rules</b>	Input field	

28	Total number of meters	nr
<b>Full line title</b>	Total number of tariff meters	
<b>Definition</b>	This is the total number of tariff meters as at September of reporting year.	
<b>Processing rules</b>	Calculated field: sum of lines 13 to 27	

Business Plan Guidance for Retail Applicants

Table 3.4 Sewerage service – Measured customers

**Block D – Segmentations of Volumes Discharged**

29	First 23.75m <sup>3</sup> pa - meters of diameter <= 20mm	m <sup>3</sup>
<b>Full line title</b>	Volume up to 25m <sup>3</sup> per annum for meters up to and including 20mm	
<b>Definition</b>	Total volume discharged at the base tariff for the first 23.75m <sup>3</sup> pa for meters <= 20mm.	
<b>Processing rules</b>	Input field	

30	Volume over 23.75m <sup>3</sup> pa, meters <= 20mm	m <sup>3</sup>
<b>Full line title</b>	Volume over 25m <sup>3</sup> per annum for meters up to and including 20mm	
<b>Definition</b>	Total volume discharged at the tariff for volumes above the first 23.75m <sup>3</sup> pa for meters <=20mm	
<b>Processing rules</b>	Input field	

31	Volume for meters of diameter > 20mm charged at standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume for meters over 20mm charged at standard rate	
<b>Definition</b>	Total volume discharged from measured non-domestic properties with meters above 20mm charged at standard rate.	
<b>Processing rules</b>	Input field	

32	<=100MI/a, non-standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume less than or equal to 100MI/a at non-standard rate	
<b>Definition</b>	Total volume discharged less than or equal to 100MI/a at non-standard rate	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 3.4 Sewerage service – Measured customers

33	>100<=250MI/a, non standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume greater than 100MI/a but less than or equal to 250MI/a at a non-standard rate	
<b>Definition</b>	Total volume greater than 100MI/a but less than or equal to 250MI/a at non-standard rate.	
<b>Processing rules</b>	Input field	

34	>250MI/a, non-standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume greater than 250MI/a at non-standard rate	
<b>Definition</b>	Total volume greater than 250MI/a at non-standard rate.	
<b>Processing rules</b>	Input field	

35	Total measured volume discharged	m <sup>3</sup>
<b>Full line title</b>	Total measured volume discharged	
<b>Definition</b>	Total measured volume discharged	
<b>Processing rules</b>	Calculated field: sum of lines 29 to 34	

Business Plan Guidance for Retail Applicants

Table 3.4 Sewerage service – Measured customers

**Block E – Property water & highway drainage**

36	RV for properties paying standard tariff – property drainage	£m
<b>Full line title</b>	Gross RV for properties paying standard tariff - property drainage	
<b>Definition</b>	Gross RV for non-domestic properties billed on unmeasured basis paying standard property drainage tariff.	
<b>Processing rules</b>	Input field	

37	RV for properties paying standard tariff – highway drainage	£m
<b>Full line title</b>	Gross RV for properties paying standard tariff - roads drainage	
<b>Definition</b>	Gross RV for non-domestic properties billed on unmeasured basis paying standard roads drainage tariff.	
<b>Processing rules</b>	Input field	

38	Area for properties paying standard tariff – area based property drainage	m <sup>2</sup>
<b>Full line title</b>	Area for properties paying standard tariff – area based property drainage	
<b>Definition</b>	Total surface area of properties paying standard area-based charges.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

### Section 4 Preamble

#### **Customer Revenue and Tariffs**

##### Outline

This section requires detailed information on the tariffs structure to be adopted by the applicant and the revenue that is forecast to be collected from its customers. Applicants should present the data based on the information available and discuss any limitations on that information. Wherever possible, historical data should be used as the basis for future projections. Where historical data has not been used or where projections differ from available historical information, the basis of these projections should be fully explained in the accompanying commentary.

Applicants should detail the assumptions that underpin the data supplied in this section of the business plan. Wherever necessary these assumptions should relate to the conclusions and assumptions contained in the Strategic Review of Charges 2006-10.

Data contained in this section of the business plan should be consistent with that contained elsewhere in the business plan.

The section of the business plan is divided into the following tables.

Table	Title
4.1	Water service - unmeasured customers' revenue & tariffs
4.2	Water service - measured customers' revenue & tariffs
4.3	Sewerage service - unmeasured customers' revenue & tariffs
4.4	Sewerage service - measured customers' revenue & tariffs
4.5	Sewerage service - tariffs & revenue for property and highway drainage
4.6	Trade Effluent - Customers billed for Standard & Non-Standard Rates(excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

Business Plan Guidance for Retail Applicants

Table 4.1: Water Service – unmeasured customers’ tariffs and revenue

**Block A – Unmeasured properties**

1	Properties billed for standard charges	nr
<b>Full line title</b>	Number of billed unmeasured properties at standard tariff	
<b>Definition</b>	Number of billed unmeasured non-domestic properties paying a standard charge as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.1 line 3	

2	Properties billed for non-standard charges	nr
<b>Full line title</b>	Number of billed unmeasured properties at non-standard tariff	
<b>Definition</b>	Number of billed unmeasured non-domestic properties paying a non-standard tariff as at September of reporting year	
<b>Processing rules</b>	Brought forward: 3.1 line 4	

**Block B – Rateable Value Base**

3	Gross RV for billed unmeasured properties at standard tariff	£m
<b>Full line title</b>	Gross rateable value for billed unmeasured properties at standard tariff.	
<b>Definition</b>	Total gross rateable value for all billed unmeasured non-domestic properties charged at the standard tariff.	
<b>Processing rules</b>	Brought forward: 3.1 line 5	

4	Net RV for billed unmeasured properties at non-standard tariff	£m
<b>Full line title</b>	Net rateable value for billed properties at non-standard tariff	
<b>Definition</b>	Total net rateable value for all billed unmeasured non-domestic properties charged at the standard tariff.	
<b>Processing rules</b>	Brought forward: 3.1 line 7	

Business Plan Guidance for Retail Applicants

Table 4.1: Water Service – unmeasured customers’ tariffs and revenue

**Block C - Tariffs**

5	Fixed charge per annum – standard tariff	£/prop
<b>Full line title</b>	Fixed charge per annum – standard tariff	
<b>Definition</b>	The fixed charge per annum element to be applied to customers on a standard tariff.	
<b>Processing rules</b>	Input field	

6	Fixed charge per annum – non-standard tariff	£/prop
<b>Full line title</b>	Fixed charge per annum – non-standard tariff	
<b>Definition</b>	The fixed charge per annum element to be applied to customers on a non-standard tariff.	
<b>Processing rules</b>	Input field	

7	Charge per £ of rateable value	p/£RV
<b>Full line title</b>	Charge per pound of rateable value	
<b>Definition</b>	The volumetric charge per pound of rateable value to be applied to unmeasured properties.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 4.1: Water Service – unmeasured customers’ tariffs and revenue

**Block D - Revenue**

8	From fixed charges – properties billed for standard tariffs	£m
<b>Full line title</b>	Revenue from fixed charges - properties billed for standard tariffs	
<b>Definition</b>	Revenue received from fixed charges - unmeasured properties billed for standard tariffs.	
<b>Processing rules</b>	Calculated field: line 1 x line 5	

9	From fixed charges – properties billed for non-standard tariffs	£m
<b>Full line title</b>	Revenue from fixed charges – properties billed for non-standard tariffs	
<b>Definition</b>	Revenue received from fixed charges - unmeasured properties billed for non-standard tariffs.	
<b>Processing rules</b>	Calculated field: line 2 x line 6	

10	From RV charges – properties billed for standard tariffs	£m
<b>Full line title</b>	Revenue from RV charges – properties billed for standard tariffs	
<b>Definition</b>	Revenue received from volumetric charges from properties billed for standard rates.	
<b>Processing rules</b>	Calculated field: line 3 x line 7	

11	From RV charges – properties billed for non standard tariffs	£m
<b>Full line title</b>	Revenue from RV charges – properties billed for non standard tariffs	
<b>Definition</b>	Revenue received from volumetric charges from properties billed for non-standard rates.	
<b>Processing rules</b>	Calculated field: line 4 x line 7	

Business Plan Guidance for Retail Applicants

Table 4.1: Water Service – unmeasured customers’ tariffs and revenue

**Block E – Revenue Summary**

12	Total Revenue	£m
<b>Full line title</b>	Total revenue from unmeasured properties	
<b>Definition</b>	Total revenue from unmeasured properties	
<b>Processing rules</b>	Calculated cell: sum of lines (8 to 11)	

Business Plan Guidance for Retail Applicants

Table 4.2: Water Service – measured customers’ tariffs and revenue

**Block A – Disaggregation by tariff meter size**

1	Electro-mechanical meters	nr
<b>Full line title</b>	Electro mechanical meters	
<b>Definition</b>	Number of tariff meters electro mechanical as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.2 line 12	

2	15mm or smaller	nr
<b>Full line title</b>	Meters 15mm or smaller	
<b>Definition</b>	Number of tariff meters 15mm or smaller as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.2 line 13	

3	20mm	nr
<b>Full line title</b>	Tariff meters <=20mm	
<b>Definition</b>	Number of tariff meters<=20mm but >15mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.2 line 14	

4	25mm	nr
<b>Full line title</b>	Tariff meters <=25mm	
<b>Definition</b>	Number of tariff meters <=25mm but >20mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.2 line 15	

5	40mm	nr
<b>Full line title</b>	Tariff meters <=40mm	
<b>Definition</b>	Number of tariff meters<=40mm but >25mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.2 line 16	

6	50mm	nr
<b>Full line title</b>	Tariff meters <=50mm	
<b>Definition</b>	Number of tariff meters<=50mm but >40mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.2 line 17	

## Business Plan Guidance for Retail Applicants

Table 4.2: Water Service – measured customers' tariffs and revenue

7	80mm	nr
<b>Full line title</b>	Tariff meters <=80mm	
<b>Definition</b>	Number of tariff meters<=80mm but >50mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.2 line 18	

8	100mm	nr
<b>Full line title</b>	Tariff meters <=100mm	
<b>Definition</b>	Number of tariff meters<=100mm >80mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.2 line 19	

9	150mm	nr
<b>Full line title</b>	Tariff meters <=150mm	
<b>Definition</b>	Number of tariff meters<=150mm but >100mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.2 line 20	

10	200mm	nr
<b>Full line title</b>	Tariff meters <=200mm	
<b>Definition</b>	Number of tariff meters<=200 but >150mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.2 line 21	

11	250mm	nr
<b>Full line title</b>	Tariff meters <=250mm	
<b>Definition</b>	Number of tariff meters<=250mm but >200mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.2 line 22	

12	300mm	nr
<b>Full line title</b>	Tariff meters <=300mm	
<b>Definition</b>	Number of tariff meters<=300mm but >250mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.2 line 23	

Business Plan Guidance for Retail Applicants

Table 4.2: Water Service – measured customers' tariffs and revenue

13	400mm	nr
<b>Full line title</b>	Tariff meters <=400mm	
<b>Definition</b>	Number of tariff meters<=400mm but >300mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.2 line 24	

14	450mm	nr
<b>Full line title</b>	Tariff meters <=450mm	
<b>Definition</b>	Number of tariff meters<=450mm but >400mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.2 line 25	

15	600mm	nr
<b>Full line title</b>	Tariff meters <=600mm	
<b>Definition</b>	Number of tariff meters<=600mm but >450mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.2 line 26	

16	Not in use	
<b>Full line title</b>		
<b>Definition</b>		
<b>Processing rules</b>		

Business Plan Guidance for Retail Applicants

Table 4.2: Water Service – measured customers’ tariffs and revenue

**Block B – Volumes of Water**

17	First 25m <sup>3</sup> pa – meters of diameter <=20mm	m <sup>3</sup>
<b>Full line title</b>	Volume up to 25m <sup>3</sup> per annum for meters up to and including 20mm	
<b>Definition</b>	Total volume supplied at the base tariff for the first 25m <sup>3</sup> pa for meters <= 20mm.	
<b>Processing rules</b>	Brought Forward - Table 3.2 line 28	

18	Volume over 25m <sup>3</sup> pa, meters of diameter <=20mm	m <sup>3</sup>
<b>Full line title</b>	Volume over 25m <sup>3</sup> per annum for meters up to and including 20mm	
<b>Definition</b>	Total volume supplied at the tariff for volumes above the first 25m <sup>3</sup> pa for meters <=20mm.	
<b>Processing rules</b>	Brought Forward - Table 3.2 line 29	

19	<=100 MI/a meters >20mm, standard tariff (including LUVA)	m <sup>3</sup>
<b>Full line title</b>	Volume of less than or equal to 100 MI/a, for meters of diameter greater than 20mm at standard tariff	
<b>Definition</b>	Volume of potable water delivered, where volume <= 100 MI/a per meter, for meters of diameter > 20mm, charged at standard tariffs. Only the volume <100MI/a should be included and not any volume >100MI/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Brought Forward - Table 3.2 line 30	

20	>100<=250MI/a, standard tariff	m <sup>3</sup>
<b>Full line title</b>	Volume >100 <= 250 MI/a charged at standard tariff	
<b>Definition</b>	Volume of potable water delivered, where volume >100 <= 250 per site, charged at standard tariff, not LUVA rate. Only the volume used between 100 and 250 MI/a should be included and not any volume <100MI/a or >250MI/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Brought Forward - Table 3.2 line 31	

## Business Plan Guidance for Retail Applicants

Table 4.2: Water Service – measured customers’ tariffs and revenue

21	>250 MI/a, standard tariff	m <sup>3</sup>
<b>Full line title</b>	Volume of greater than 250 MI/a charged at standard tariff	
<b>Definition</b>	Volume of potable water delivered, where volume >250 MI/a per site, charged at standard tariff. Only the volume >250MI/a should be included and not any volume <250MI/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Brought Forward - Table 3.2 line 32	

22	>100<=250MI/a, LUVA rate	m <sup>3</sup>
<b>Full line title</b>	Volume of greater than 100 MI/a but less than or equal to 250 MI/a charged at LUVA rate	
<b>Definition</b>	Volume of potable water delivered, where volume >100 MI/a per site, charged on a LUVA. Only the volume used between 100MI/a and 250 MI/a should be included and not any volume <100ML/a or >250MI/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Brought Forward - Table 3.2 line 33	

23	>250 MI/a, standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume of greater than 250 MI/a charged at LUVA rate	
<b>Definition</b>	Volume of potable water delivered, where volume >250 MI/a per site, charged on a LUVA. Only the volume >250MI/a should be included and not any volume <250MI/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Brought Forward - Table 3.2 line 34	

24	<=100 MI/a, non-standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume of less than or equal to 100 MI/a charged at non-standard rate	
<b>Definition</b>	Volume of potable water delivered, where volume <100 MI/a per site, charged at non-standard rates. Only the volume <=100MI/a should be included and not any volume >100MI/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Brought Forward - Table 3.2 line 35	

## Business Plan Guidance for Retail Applicants

Table 4.2: Water Service – measured customers’ tariffs and revenue

25	>100<=250Ml/a, non-standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume of greater than 100 but less than 250 Ml/a charged at non-standard rate	
<b>Definition</b>	Volume of potable water delivered, where volume >100 Ml/a per site, charged at non-standard rates. Only the volume used between 100Ml/a and 250 Ml/a should be included and not any volume <100ML/a or >250Ml/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Brought Forward - Table 3.2 line 36	

26	>250Ml/a, non-standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume of greater than 250 Ml/a, charged at non-standard rate	
<b>Definition</b>	Volume of potable water delivered, where volume >250 Ml/a per site, charged at non-standard rate. Only the volume >250Ml/a should be included and not any volume <250Ml/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
<b>Processing rules</b>	Brought Forward - Table 3.2 line 37	

### Block C – Fixed Charges

28	Electro-mechanical meters	£
<b>Full line title</b>	Fixed charge for electro-magnetic meters	
<b>Definition</b>	Fixed charge to be applied to properties with an electro-magnetic meters.	
<b>Processing rules</b>	Input field	

29	15mm or smaller	£
<b>Full line title</b>	Fixed charge for 15 mm meters or smaller	
<b>Definition</b>	Fixed charge to be applied to properties with 15mm meter or smaller.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

Table 4.2: Water Service – measured customers’ tariffs and revenue

30	20mm	£
<b>Full line title</b>	Fixed charge for 20mm meters	
<b>Definition</b>	Fixed charge to be applied to properties with a 20mm meter.	
<b>Processing rules</b>	Input field	

31	25mm	£
<b>Full line title</b>	Fixed charge for 25mm meters	
<b>Definition</b>	Fixed charge to be applied to properties with a 25mm meter.	
<b>Processing rules</b>	Input field	

32	40mm	£
<b>Full line title</b>	Fixed charge for 40mm meters	
<b>Definition</b>	Fixed charge to be applied to properties with a 40mm meter.	
<b>Processing rules</b>	Input field	

33	50mm	£
<b>Full line title</b>	Fixed charge for 50mm meters	
<b>Definition</b>	Fixed charge to be applied to properties with a 50mm meter.	
<b>Processing rules</b>	Input field	

34	80mm	£
<b>Full line title</b>	Fixed charge for 80mm meters	
<b>Definition</b>	Fixed charge to be applied to properties with a 80mm meter.	
<b>Processing rules</b>	Input field	

35	100mm	£
<b>Full line title</b>	Fixed charge for 100mm meters	
<b>Definition</b>	Fixed charge to be applied to properties with a 100mm meter.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 4.2: Water Service – measured customers’ tariffs and revenue

36	150mm	£
<b>Full line title</b>	Fixed charge for 150mm meters	
<b>Definition</b>	Fixed charge to be applied to properties with a 150mm meter.	
<b>Processing rules</b>	Input field	

37	200mm	£
<b>Full line title</b>	Fixed charge for 200mm meters	
<b>Definition</b>	Fixed charge to be applied to properties with a 200mm meter.	
<b>Processing rules</b>	Input field	

38	250mm	£
<b>Full line title</b>	Fixed charge for 250mm meters	
<b>Definition</b>	Fixed charge to be applied to properties with a 250mm meter.	
<b>Processing rules</b>	Input field	

39	300mm	£
<b>Full line title</b>	Fixed charge for 300mm meters	
<b>Definition</b>	Fixed charge to be applied to properties with a 300mm meter.	
<b>Processing rules</b>	Input field	

40	400mm	£
<b>Full line title</b>	Fixed charge for 400mm meters	
<b>Definition</b>	Fixed charge to be applied to properties with a 400mm meter.	
<b>Processing rules</b>	Input field	

41	450mm	£
<b>Full line title</b>	Fixed charge for 450mm meters	
<b>Definition</b>	Fixed charge to be applied to properties with a 450mm meter.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

Table 4.2: Water Service – measured customers' tariffs and revenue

42	600mm	£
<b>Full line title</b>	Fixed charge for 600mm meters	
<b>Definition</b>	Fixed charge to be applied to properties with a 600mm meter.	
<b>Processing rules</b>	Input field	

43	Not in use	
<b>Full line title</b>		
<b>Definition</b>		
<b>Processing rules</b>		

### Block D – Volumetric Charges

44	First 25m <sup>3</sup> pa, meters <= 20mm	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for the first 25m <sup>3</sup> per annum for meters up to and including 20mm	
<b>Definition</b>	The base tariff for the first 25m <sup>3</sup> pa for meters <= 20mm. This should be the nominal charge taking account of any tariff or inflation change assumptions.	
<b>Processing rules</b>	Input field	

45	Volume over 25m <sup>3</sup> pa, meters of diameter <= 20mm	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for volume over 25m <sup>3</sup> per annum for meters up to and including 20mm	
<b>Definition</b>	The tariff for volumes above the first 25m <sup>3</sup> pa for meters <=20mm. This should be the nominal charge taking account of any tariff or inflation change assumptions.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

Table 4.2: Water Service – measured customers’ tariffs and revenue

46	<= 100 MI/a, meters > 20mm, standard tariff (including LUVA)	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for volume less than or equal to 100 MI/a, meters greater than 20mm, standard tariff (including LUVA)	
<b>Definition</b>	Standard tariff for volumes of potable water delivered, where volume <= 100 MI/a per meter, for meters of diameter > 20mm, tariff (including LUVA customers). This should be the nominal charge taking account of any tariff or inflation change assumptions.	
<b>Processing rules</b>	Input field	

47	>100 <= 250 MI/a, standard tariff	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for volume >100 <= 250 MI/a, at standard tariff	
<b>Definition</b>	Standard tariff for volume of potable water delivered, where volume >100 <= 250 MI/a per site, for customers without a LUVA. This should be the nominal charge taking account of any tariff or inflation change assumptions.	
<b>Processing rules</b>	Input field	

48	> 250 MI/a, standard tariff	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for volume > 250 MI/a, at standard tariff	
<b>Definition</b>	Tariff for volume of potable water delivered, where volume > 250 MI/a per site, charged at standard tariffs. This should be the nominal charge taking account of any tariff or inflation change assumptions.	
<b>Processing rules</b>	Input field	

49	>100 <= 250 MI/a, meters >20mm, LUVA rate	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for volume >100 <= 250 MI/a, LUVA rate	
<b>Definition</b>	Tariff for volume of potable water delivered, where volume >100 <= 250 per site, charged at LUVA rate. This should be the nominal charge taking account of any tariff or inflation change assumptions.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

Table 4.2: Water Service – measured customers' tariffs and revenue

50	>250 MI/a, LUVA rate	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for volume > 250 MI/a LUVA rate	
<b>Definition</b>	LUVA tariff for volume of potable water delivered, where volume < 250 MI/a per site. This should be the nominal charge taking account of any tariff or inflation change assumptions.	
<b>Processing rules</b>	Input field	

51	>=100 MI/a, average non-standard rate	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for volume >=100 MI/a, at average non-standard rate	
<b>Definition</b>	LUVA tariff for volume of potable water delivered, where volume >100 MI/a per site, for meters of diameter > 20mm, charged at average non-standard rates. This should be the nominal charge taking account of any tariff or inflation change assumptions.	
<b>Processing rules</b>	Input field	

52	> 100<=250 MI/a, meters > 20mm, average non-standard rate	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for volume > 100<=250 MI/a, at standard tariff	
<b>Definition</b>	Average non-standard tariff for volume of potable water delivered, where volume > 100<=250 MI/a per meter.	
<b>Processing rules</b>	Input field	

53	> 250 MI/a, meters >20mm, average non-standard rate	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for volume > 250 MI/a, for meters of diameter >20mm, at average non-standard rate	
<b>Definition</b>	LUVA tariff for volume of potable water delivered, where volume > 250 per meter.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 4.2: Water Service – measured customers’ tariffs and revenue

**Block E – Revenue**

54	Fixed Charges	£m
<b>Full line title</b>	Revenue from fixed charges	
<b>Definition</b>	Total revenue from fixed charges to measured properties.	
<b>Processing rules</b>	Calculated field: sum product (lines 1-15, lines 28-42)	

55	First 25m <sup>3</sup> pa, meters <= 20mm	£m
<b>Full line title</b>	Total revenue for the first 25m <sup>3</sup> pa for meters <= 20mm	
<b>Definition</b>	Revenue from volumetric charges for non-domestic properties for volumes up to 25m <sup>3</sup> per annum for meters up to and including 20mm.	
<b>Processing rules</b>	Calculated field: line 44 x line 17	

56	Volume over 25m <sup>3</sup> pa, meters of diameter <= 20mm	£m
<b>Full line title</b>	Total revenue for volumes over 25m <sup>3</sup> pa for meters <= 20mm	
<b>Definition</b>	Revenue from volumetric charges for non-domestic properties for volumes over 25m <sup>3</sup> per annum for meters up to and including 20mm.	
<b>Processing rules</b>	Calculated field: line 45 x line 18	

57	<= 100 MI/a, standard tariff (including LUVA)	£m
<b>Full line title</b>	Revenue from water delivered <= 100 MI/a, at standard tariff (including LUVA)	
<b>Definition</b>	Revenue from potable water delivered, where volume <= 100 MI/a per meter, charged at standard tariffs (including LUVA).	
<b>Processing rules</b>	Calculated field: line 46 x line 19	

## Business Plan Guidance for Retail Applicants

Table 4.2: Water Service – measured customers’ tariffs and revenue

58	>100 <= 250 MI/a, standard tariff	£m
<b>Full line title</b>	Revenue from water delivered >100 <= 250 MI/a, at standard tariff	
<b>Definition</b>	Revenue from potable water delivered, where volume >100 <= 250 per meter, charged at standard tariffs.	
<b>Processing rules</b>	Calculated field: line 47 x line 20	

59	> 250 MI/a, standard tariff	£m
<b>Full line title</b>	Revenue from water delivered < 250 MI/a, at standard tariff	
<b>Definition</b>	Revenue from potable water delivered, where volume > 250 MI/a per meter, for meters of diameter > 20mm, charged at standard tariffs.	
<b>Processing rules</b>	Calculated field: line 48 x line 21	

60	>100 <= 250 MI/a, meters >20mm, LUVA rate	£m
<b>Full line title</b>	Revenue from water delivered >100 <= 250 MI/a, LUVA rate	
<b>Definition</b>	Revenue from potable water delivered, where volume >100 <= 250 per meter, for meters of diameter > 20mm, charged at LUVA rate.	
<b>Processing rules</b>	Calculated field: line 49 x line 22	

61	>250 MI/a, LUVA rate	£m
<b>Full line title</b>	Revenue from water delivered > 250 MI/a at, LUVA rate	
<b>Definition</b>	Revenue from potable water delivered, where volume < 250 MI/a per meter, for meters of diameter > 20mm, charged at LUVA rate.	
<b>Processing rules</b>	Calculated field: line 50 x line 23	

## Business Plan Guidance for Retail Applicants

Table 4.2: Water Service – measured customers' tariffs and revenue

62	>=100 MI/a, meters >20mm, average non-standard rate	£m
<b>Full line title</b>	Revenue from water delivered >=100 MI/a, at average non-standard rate	
<b>Definition</b>	Revenue from potable water delivered, where volume >100 per meter, charged at non-standard rates.	
<b>Processing rules</b>	Calculated field: line 51 x line 24	

63	> 100<=250 MI/a, average non-standard rate	£m
<b>Full line title</b>	Revenue from water delivered > 100<=250 MI/a, at standard tariff	
<b>Definition</b>	Revenue from potable water delivered, where volume > 100<=250 MI/a per meter charged at non-standard rates.	
<b>Processing rules</b>	Calculated field: line 52 x line 25	

64	> 250 MI/a, meters >20mm, average non-standard rate	£m
<b>Full line title</b>	Revenue from water delivered > 250 MI/a, at average non-standard rate	
<b>Definition</b>	Revenue from potable water delivered, where volume > 250mm per meter, charged at average non-standard rates.	
<b>Processing rules</b>	Calculated field: line 53 x line 26	

Business Plan Guidance for Retail Applicants

Table 4.2: Water Service – measured customers' tariffs and revenue

**Block F – Revenue Summary**

65	Total revenue	£m
<b>Full line title</b>	Total revenue from measured customers	
<b>Definition</b>	Total revenue from measured customers	
<b>Processing rules</b>	Calculated field: Sum of line 54 to 64	

Business Plan Guidance for Retail Applicants

Table 4.3: Sewerage Service – unmeasured customers’ tariffs and revenue

**Block A – Unmeasured Properties**

1	Properties billed for standard charges (Foul drainage)	nr
<b>Full line title</b>	Properties billed for standard charges (foul drainage)	
<b>Definition</b>	Number of billed unmeasured properties paying a standard charge for foul drainage as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: Table 3.3 line 5	

2	Properties billed for non-standard charges (foul drainage)	nr
<b>Full line title</b>	Number of properties billed for foul drainage at non-standard tariff	
<b>Definition</b>	Number of unmeasured properties billed for foul drainage at non-standard tariff as at September of reporting year.	
<b>Processing rules</b>	Brought forward: Table 3.3 line 8	

**Block B – Rateable Value Base**

3	Gross RV for billed unmeasured properties at standard tariff	£m
<b>Full line title</b>	Gross rateable value for billed unmeasured properties at standard rate.	
<b>Definition</b>	Gross rateable value for billed unmeasured properties receiving foul drainage at standard rate as at September of reporting.	
<b>Processing rules</b>	Brought forward: Table 3.3 line 12	

4	Net RV for billed unmeasured properties at non-standard tariff	£m
<b>Full line title</b>	Net RV for billed unmeasured properties at non-standard rate	
<b>Definition</b>	Net RV for billed unmeasured properties receiving foul drainage at non-standard rate as at September of reporting year.	
<b>Processing rules</b>	Brought forward: Table 3.3 line 14	

Business Plan Guidance for Retail Applicants

Table 4.3: Sewerage Service – unmeasured customers’ tariffs and revenue

**Block C - Tariffs**

5	Fixed charge per annum – standard tariff (foul drainage)	£/prop
<b>Full line title</b>	Fixed charge per annum – standard tariff (foul drainage)	
<b>Definition</b>	Fixed charge per annum – standard tariff (foul drainage)	
<b>Processing rules</b>	Input field	

6	Fixed charge per annum – non-standard tariff (foul drainage)	£/prop
<b>Full line title</b>	Fixed charge per annum – non-standard tariff (foul drainage)	
<b>Definition</b>	Fixed charge per annum – non-standard tariff (foul drainage)	
<b>Processing rules</b>	Input field	

7	Not in use	
<b>Full line title</b>		
<b>Definition</b>		
<b>Processing rules</b>		

8	Charges per £ of rateable value	p/£RV
<b>Full line title</b>	Charges per £ of rateable value	
<b>Definition</b>	Charges to per £ of rateable value to unmeasured properties	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 4.3: Sewerage Service – unmeasured customers’ tariffs and revenue

**Block D - Revenue**

9	From fixed charges – properties billed for standard tariffs	£m
<b>Full line title</b>	Revenue from fixed charges – properties billed for standard tariff	
<b>Definition</b>	Total revenue received from fixed charges from properties billed standard tariff.	
<b>Processing rules</b>	Calculated: Line 1 x line 5	

10	From fixed charges – properties billed for non-standard tariffs	£m
<b>Full line title</b>	Revenue from fixed charges – properties billed for non-standard tariffs	
<b>Definition</b>	Total revenue received from fixed charges from properties billed non-standard tariff.	
<b>Processing rules</b>	Calculated: Line 2 x line 6	

11	Not in use	
<b>Full line title</b>		
<b>Definition</b>		
<b>Processing rules</b>		

12	From RV charges – properties billed for standard tariffs	£m
<b>Full line title</b>	Revenue from RV charges – properties billed for standard tariffs	
<b>Definition</b>	Total revenue received from rateable value charges from properties bill standard tariff.	
<b>Processing rules</b>	Calculated: Line 3 x line 8	

Business Plan Guidance for Retail Applicants

Table 4.3: Sewerage Service – unmeasured customers’ tariffs and revenue

13	From RV charges – properties billed for standard tariffs	£m
<b>Full line title</b>	Revenue from RV charges – properties billed for standard tariffs	
<b>Definition</b>	Total revenue received from rateable value charges from properties bill standard tariff.	
<b>Processing rules</b>	Calculated: Line 4 x line 8	

**Block E – Revenue Summary**

14	Total Revenue	£m
<b>Full line title</b>	Total revenue from unmeasured properties	
<b>Definition</b>	Total revenue from unmeasured properties	
<b>Processing rules</b>	Calculated: Sum of lines 9 to 13	

Business Plan Guidance for Retail Applicants

Table 4.4: Sewerage Service – measured customers’ tariffs and revenue

**Block A – Disaggregation by meter size**

1	Electro-mechanical meters	nr
<b>Full line title</b>	Electro mechanical meters	
<b>Definition</b>	Number of tariff meters electro mechanical as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.4 line 13	

2	15mm or smaller	nr
<b>Full line title</b>	Meters 15mm or smaller	
<b>Definition</b>	Number of tariff meters 15mm or smaller as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.4 line 14	

3	20mm	nr
<b>Full line title</b>	Tariff meters <=20mm	
<b>Definition</b>	Number of tariff meters<=20mm but >15mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.4 line 15	

4	25mm	nr
<b>Full line title</b>	Tariff meters <=25mm	
<b>Definition</b>	Number of tariff meters <=25mm but >20mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.4 line 16	

5	40mm	nr
<b>Full line title</b>	Tariff meters <=40mm	
<b>Definition</b>	Number of tariff meters<=40mm but >25mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.4 line 17	

6	50mm	nr
<b>Full line title</b>	Tariff meters <=50mm	
<b>Definition</b>	Number of tariff meters<=50mm but >40mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.4 line 18	

Business Plan Guidance for Retail Applicants

Table 4.4: Sewerage Service – measured customers’ tariffs and revenue

7	80mm	nr
<b>Full line title</b>	Tariff meters <=80mm	
<b>Definition</b>	Number of tariff meters<=80mm but >50mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.4 line 19	

8	100mm	nr
<b>Full line title</b>	Tariff meters <=100mm	
<b>Definition</b>	Number of tariff meters<=100mm but >80mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.4 line 20	

9	150mm	nr
<b>Full line title</b>	Tariff meters <=150mm	
<b>Definition</b>	Number of tariff meters<=150mm but >100mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.4 line 21	

10	200mm	nr
<b>Full line title</b>	Tariff meters <=200mm	
<b>Definition</b>	Number of tariff meters<=200mm but >150mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.4 line 22	

11	250mm	nr
<b>Full line title</b>	Tariff meters <=250mm	
<b>Definition</b>	Number of tariff meters<=250mm but >200mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.4 line 22	

12	300mm	nr
<b>Full line title</b>	Tariff meters <=300mm	
<b>Definition</b>	Number of tariff meters<=300mm but >250mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.4 line 23	

Business Plan Guidance for Retail Applicants

Table 4.4: Sewerage Service – measured customers’ tariffs and revenue

13	400mm	nr
<b>Full line title</b>	Tariff meters <=400mm	
<b>Definition</b>	Number of tariff meters<=400mm but >300mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.4 line 24	

14	450mm	nr
<b>Full line title</b>	Tariff meters <=450mm	
<b>Definition</b>	Number of tariff meters<=450mm but >400mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.4 line 25	

15	600mm	nr
<b>Full line title</b>	Tariff meters <=600mm	
<b>Definition</b>	Number of tariff meters<=600mm but >450mm as at September of the reporting year.	
<b>Processing rules</b>	Brought forward: 3.4 line 26	

Business Plan Guidance for Retail Applicants

Table 4.4: Sewerage Service – measured customers’ tariffs and revenue

**Block B – Volumes of Water**

16	First 23.75m <sup>3</sup> pa - meters of diameter <= 20mm	m <sup>3</sup>
<b>Full line title</b>	Volume up to 25m <sup>3</sup> per annum for meters up to and including 20mm	
<b>Definition</b>	Total volume discharged at the base tariff for the first 23.75m <sup>3</sup> pa for meters <= 20mm.	
<b>Processing rules</b>	Brought forward: 3.4 line 29	

17	Volume over 23.75m <sup>3</sup> pa, meters <= 20mm	m <sup>3</sup>
<b>Full line title</b>	Volume over 25m <sup>3</sup> per annum for meters up to and including 20mm	
<b>Definition</b>	Total volume discharged at the tariff for volumes above the first 23.75m <sup>3</sup> pa for meters <=20mm.	
<b>Processing rules</b>	Brought forward: 3.4 line 30	

18	Volume for meters of diameter > 20mm charged at standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume for meters over 20mm charged at standard rate	
<b>Definition</b>	Total volume discharged from measured non-domestic properties with meters above 20mm charged at standard rate.	
<b>Processing rules</b>	Brought forward: 3.4 line 31	

19	<=100Ml/a, non-standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume less than or equal to 100Ml/a at non-standard rate	
<b>Definition</b>	Total volume discharged less than or equal to 100Ml/a at non-standard rate.	
<b>Processing rules</b>	Brought forward: 3.4 line 32	

Business Plan Guidance for Retail Applicants

Table 4.4: Sewerage Service – measured customers’ tariffs and revenue

20	>100<=250MI/a, non standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume greater than 100MI/a but less than or equal to 250MI/a at a non-standard rate	
<b>Definition</b>	Total volume greater than 100MI/a but less than or equal to 250MI/a at non-standard rate.	
<b>Processing rules</b>	Brought forward: 3.4 line 33	

21	>250MI/a, non-standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume greater than 250MI/a at non-standard rate	
<b>Definition</b>	Total volume greater than 250MI/a at non-standard rate.	
<b>Processing rules</b>	Brought forward: 3.4 line 34	

**Block C – Fixed Charges**

22	Electro-mechanical meters	£
<b>Full line title</b>	Fixed charge for electro-magnetic meters	
<b>Definition</b>	Fixed charge to be applied to discharge from properties with an electro-magnetic meters.	
<b>Processing rules</b>	Input field	

23	15mm or smaller	£
<b>Full line title</b>	Fixed charge for 15 mm meters or smaller	
<b>Definition</b>	Fixed charge to be applied to discharge from properties with 15mm meter or smaller.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 4.4: Sewerage Service – measured customers’ tariffs and revenue

24	20mm	£
<b>Full line title</b>	Fixed charge for 20mm meters	
<b>Definition</b>	Fixed charge to be applied to discharge from properties with a 20mm meter.	
<b>Processing rules</b>	Input field	

25	25mm	£
<b>Full line title</b>	Fixed charge for 25mm meters	
<b>Definition</b>	Fixed charge to be applied to discharge from properties with a 25mm meter.	
<b>Processing rules</b>	Input field	

26	40mm	£
<b>Full line title</b>	Fixed charge for 40mm meters	
<b>Definition</b>	Fixed charge to be applied to discharge from properties with a 40mm meter.	
<b>Processing rules</b>	Input field	

27	50mm	£
<b>Full line title</b>	Fixed charge for 50mm meters	
<b>Definition</b>	Fixed charge to be applied to discharge from properties with a 50mm meter.	
<b>Processing rules</b>	Input field	

28	80mm	£
<b>Full line title</b>	Fixed charge for 80mm meters	
<b>Definition</b>	Fixed charge to be applied to discharge from properties with a 80mm meter.	
<b>Processing rules</b>	Input field	

29	100mm	£
<b>Full line title</b>	Fixed charge for 100mm meters	
<b>Definition</b>	Fixed charge to be applied to discharge from properties with a 100mm meter.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 4.4: Sewerage Service – measured customers’ tariffs and revenue

30	150mm	£
<b>Full line title</b>	Fixed charge for 150mm meters	
<b>Definition</b>	Fixed charge to be applied to discharge from properties with a 150mm meter.	
<b>Processing rules</b>	Input field	

31	200mm	£
<b>Full line title</b>	Fixed charge for 200mm meters	
<b>Definition</b>	Fixed charge to be applied to discharge from properties with a 200mm meter.	
<b>Processing rules</b>	Input field	

32	250mm	£
<b>Full line title</b>	Fixed charge for 250mm meters	
<b>Definition</b>	Fixed charge to be applied to discharge from properties with a 250mm meter.	
<b>Processing rules</b>	Input field	

33	300mm	£
<b>Full line title</b>	Fixed charge for 300mm meters	
<b>Definition</b>	Fixed charge to be applied to discharge from properties with a 300mm meter.	
<b>Processing rules</b>	Input field	

34	400mm	£
<b>Full line title</b>	Fixed charge for 400mm meters	
<b>Definition</b>	Fixed charge to be applied to discharge from properties with a 400mm meter.	
<b>Processing rules</b>	Input field	

35	450mm	£
<b>Full line title</b>	Fixed charge for 450mm meters	
<b>Definition</b>	Fixed charge to be applied to discharge from properties with a 450mm meter.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

Table 4.4: Sewerage Service – measured customers’ tariffs and revenue

36	600mm	£
<b>Full line title</b>	Fixed charge for 600mm meters	
<b>Definition</b>	Fixed charge to be applied to discharge from properties with a 600mm meter	
<b>Processing rules</b>	Input field	

### Block D – Volumetric Charges

37	First 23.75m <sup>3</sup> pa, meters <= 20mm	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for the first 25m <sup>3</sup> per annum for meters up to and including 20mm	
<b>Definition</b>	The base tariff for the first 25m <sup>3</sup> pa for meters <= 20mm. This should be the nominal charge taking account of any tariff or inflation change assumptions.	
<b>Processing rules</b>	Input field	

38	Volume over 23.75m <sup>3</sup> pa, meters of diameter <= 20mm	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for volume over 25m <sup>3</sup> per annum for meters up to and including 20mm	
<b>Definition</b>	The tariff for volumes above the first 25m <sup>3</sup> pa for meters <=20mm. This should be the nominal charge taking account of any tariff or inflation change assumptions.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

Table 4.4: Sewerage Service – measured customers’ tariffs and revenue

39	Volume for meters >20mm, standard tariff	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for volume for meters less than 20mm, standard tariff	
<b>Definition</b>	Tariff for volume for meters less than 20mm, standard tariff.	
<b>Processing rules</b>	Input field	

40	<=100MI/a, non-standard rate	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for volume <=100MI/a, non-standard rate	
<b>Definition</b>	Tariff for volume <=100MI/a, non-standard rate.	
<b>Processing rules</b>	Input field	

41	>100 <= 250 MI/a, non-standard rate	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for volume >100 <= 250 MI/a, non-standard rate	
<b>Definition</b>	Tariff for volume >100 <= 250 MI/a, non-standard rate.	
<b>Processing rules</b>	Input field	

42	>250MI/a, non-standard rate	£/m <sup>3</sup>
<b>Full line title</b>	Tariff for volume >250MI/a, non-standard rate	
<b>Definition</b>	Tariff for volume >250MI/a, non-standard rate.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 4.4: Sewerage Service – measured customers’ tariffs and revenue

**Block E – Revenue**

43	Fixed Charges	£m
<b>Full line title</b>	Revenue from fixed charges	
<b>Definition</b>	Total revenue from fixed charges to measured properties.	
<b>Processing rules</b>	Calculated field: Sum of the product (lines 1 to 15, lines 22 to 36)	

44	First 23.75m <sup>3</sup> pa, meters <= 20mm	£m
<b>Full line title</b>	Total revenue for the first 25m <sup>3</sup> pa for meters <= 20mm	
<b>Definition</b>	Revenue from volumetric charges for non-domestic properties for volumes up to 25m <sup>3</sup> per annum for meters up to and including 20mm.	
<b>Processing rules</b>	Calculated field: line 16 x line 37	

45	Volume over 23.75m <sup>3</sup> pa, meters of diameter <= 20mm	£m
<b>Full line title</b>	Total revenue for volumes over 25m <sup>3</sup> pa for meters <= 20mm	
<b>Definition</b>	Revenue from volumetric charges for non-domestic properties for volumes over 25m <sup>3</sup> per annum for meters up to and including 20mm.	
<b>Processing rules</b>	Calculated field: line 17 x line 38	

46	Volume for meters >20mm, standard tariff	£m
<b>Full line title</b>	Revenue from properties with meters >20mm, standard tariff	
<b>Definition</b>	Revenue from volumetric charge for meters greater than 20mm, standard tariff.	
<b>Processing rules</b>	Calculated field: line 18 x line 39	

## Business Plan Guidance for Retail Applicants

Table 4.4: Sewerage Service – measured customers’ tariffs and revenue

47	<=100MI/a, non-standard rate	£m
<b>Full line title</b>	Revenue from properties using less than or equal to 100MI/a charged at a non-standard rate	
<b>Definition</b>	Revenue from properties using <=100MI/a charged at a non-standard rate.	
<b>Processing rules</b>	Calculated field: line 19x line 40	

48	>100 <= 250 MI/a, non-standard rate	£m
<b>Full line title</b>	Revenue from properties using >100 <= 250 MI/a charged a non-standard rate	
<b>Definition</b>	Revenue from properties using >100 <= 250 MI/a charged a non-standard rate.	
<b>Processing rules</b>	Calculated field: line 20 x line 41	

49	>250 MI/a, non-standard rate	£m
<b>Full line title</b>	Revenue from properties using greater than 250MI/a, non-standard rate	
<b>Definition</b>	Revenue from properties using greater than 250MI/a, non-standard rate.	
<b>Processing rules</b>	Calculated field: line 21 x line 42	

Business Plan Guidance for Retail Applicants

Table 4.4: Sewerage Service – measured customers’ tariffs and revenue

**Block F – Revenue Summary**

50	Total Revenue	£m
<b>Full line title</b>	Total revenue from measured properties	
<b>Definition</b>	Total revenue received from measured properties.	
<b>Processing rules</b>	Calculated field: sum of lines 43 to 49	

Business Plan Guidance for Retail Applicants

Table 4.5: Sewerage Service – tariffs and revenue for property and highway drainage

**Block A – Property water and Highway Drainage – Unmeasured Properties**

1	RV for Properties billed for standard tariff – Property Drainage	£m
<b>Full line title</b>	Rateable Value for properties billed for standard tariff – Property Drainage	
<b>Definition</b>	The rateable value of all properties that are billed at the standard tariff for property drainage.	
<b>Processing rules</b>	Brought forward: 3.3 line 15	

2	RV for Properties billed for standard tariff – Highway Drainage	£m
<b>Full line title</b>	Rateable Value for properties billed for standard tariff – Property Drainage	
<b>Definition</b>	The rateable value of all properties that are billed at the standard tariff for property drainage.	
<b>Processing rules</b>	Brought forward: 3.3 line 16	

3	Area of Properties billed for standard tariff – area based Property drainage	m <sup>2</sup>
<b>Full line title</b>	Area of Properties billed for standard tariff – area based Property drainage	
<b>Definition</b>	Area of Properties billed for standard tariff – area based Property drainage.	
<b>Processing rules</b>	Brought forward: 3.3 line 17	

Business Plan Guidance for Retail Applicants

Table 4.5: Sewerage Service – tariffs and revenue for property and highway drainage

**Block B – Property Water & Highway Drainage – Measured Properties**

4	RV for Properties billed for standard tariff – Property Drainage	£m
<b>Full line title</b>	Rateable Value for properties billed for standard tariff – Property Drainage	
<b>Definition</b>	The rateable value of all properties that are billed at the standard tariff for property drainage.	
<b>Processing rules</b>	Brought forward: 3.4 line 36	

5	RV for Properties billed for standard tariff – Highway Drainage	£m
<b>Full line title</b>	Rateable Value for properties billed for standard tariff – Property Drainage	
<b>Definition</b>	The rateable value of all properties that are billed at the standard tariff for property drainage.	
<b>Processing rules</b>	Brought forward: 3.4 line 37	

6	Area of Properties billed for standard tariff – area based Property drainage	m <sup>2</sup>
<b>Full line title</b>	Area of Properties billed for standard tariff – area based Property drainage	
<b>Definition</b>	Area of Properties billed for standard tariff – area based Property drainage.	
<b>Processing rules</b>	Brought forward: 3.4 line 38	

Business Plan Guidance for Retail Applicants

Table 4.5: Sewerage Service – tariffs and revenue for property and highway drainage

**Block C – Tariffs Unmeasured Property**

7	Property Drainage – standard RV Tariff (unmeasured)	p/£RV
<b>Full line title</b>	Property drainage – standard rateable value tariff (unmeasured)	
<b>Definition</b>	Tariff for property drainage – standard rateable value (unmeasured).	
<b>Processing rules</b>	Brought forward: 3.4 line 36	

8	Highway drainage – standard RV tariff (unmeasured)	p/£RV
<b>Full line title</b>	Highway drainage – standard rateable value tariff (unmeasured)	
<b>Definition</b>	Tariff for highway drainage – standard rateable value (unmeasured).	
<b>Processing rules</b>	Brought forward: 3.4 line 37	

9	Property drainage – standard area tariff	p/m <sup>2</sup>
<b>Full line title</b>	Property drainage – standard area tariff	
<b>Definition</b>	Tariff for property drainage – standard area tariff.	
<b>Processing rules</b>	Brought forward: 3.4 line 38	

Business Plan Guidance for Retail Applicants

Table 4.5: Sewerage Service – tariffs and revenue for property and highway drainage

**Block D – Tariffs – measured properties**

10	Property drainage – standard RV tariff (measured)	p/£RV
<b>Full line title</b>	Property drainage – standard rateable value tariff (measured)	
<b>Definition</b>	Tariff for property drainage – standard rateable value tariff (measured).	
<b>Processing rules</b>	Input field	

11	Highway drainage – standard RV tariff (measured)	p/£RV
<b>Full line title</b>	Highway drainage – standard rateable value tariff (measured)	
<b>Definition</b>	Tariff for highway drainage – standard rateable value tariff (measured).	
<b>Processing rules</b>	Input field	

12	Property drainage – standard area tariff (measured)	p/m <sup>2</sup>
<b>Full line title</b>	Property drainage – standard area tariff (measured)	
<b>Definition</b>	Tariff for property drainage – standard area tariff (measured).	
<b>Processing rules</b>	Input field	


Business Plan Guidance for Retail Applicants

Table 4.5: Sewerage Service – tariffs and revenue for property and highway drainage

**Block E – Revenue**

13	Property drainage – standard RV tariff (unmeasured)	£m
<b>Full line title</b>	Property drainage – standard rateable value tariff (unmeasured)	
<b>Definition</b>	Revenue received from properties receiving property drainage at standard rateable value tariff (unmeasured).	
<b>Processing rules</b>	Calculated: line 7 x line 1 x 1,000,000	

14	Highway drainage – standard RV tariff (unmeasured)	£m
<b>Full line title</b>	Highway drainage – standard rateable value tariff (unmeasured)	
<b>Definition</b>	Revenue received from properties receiving highway drainage at standard rateable value tariff (unmeasured).	
<b>Processing rules</b>	Calculated: line 2 x line 8 x 1,000,000	

15	Property drainage – standard area tariff (unmeasured)	£m
<b>Full line title</b>	Property drainage – standard area tariff (unmeasured)	
<b>Definition</b>	Revenue received from properties receiving property drainage at standard area tariff (unmeasured).	
<b>Processing rules</b>	Calculated: line 9 x line 3	

16	Property drainage – standard RV tariff (measured)	£m
<b>Full line title</b>	Property drainage – standard rateable value tariff (measured)	
<b>Definition</b>	Revenue received from properties receiving property drainage at standard rateable value tariff (measured).	
<b>Processing rules</b>	Calculated: line 10 x line 4 x 1,000,000	

Business Plan Guidance for Retail Applicants

Table 4.5: Sewerage Service – tariffs and revenue for property and highway drainage

17	Highway drainage – standard RV tariff (measured)	£m
<b>Full line title</b>	Highway drainage – standard rateable value tariff (measured)	
<b>Definition</b>	Revenue received from properties receiving highway drainage at standard rateable value tariff (measured).	
<b>Processing rules</b>	Calculation: line 11 x line 5 x 1,000,000	

18	Property drainage – standard area tariff (measured)	£m
<b>Full line title</b>	Property drainage – standard area tariff (measured)	
<b>Definition</b>	Revenue received from properties receiving property drainage at standard area tariff.	
<b>Processing rules</b>	Calculation: line 12 x line 6 x 1,000,000.	

**Block F – Revenue Summary**

19	Total Revenue	£m
<b>Full line title</b>	Total revenue from property & highway drainage	
<b>Definition</b>	Total revenue from property & highway drainage.	
<b>Processing rules</b>	Calculation: sum of lines 13 to 18	

Business Plan Guidance for Retail Applicants

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

**BLOCK A – TRADE EFFLUENT DISCHARGERS**

1	Number billed for standard rates	nr
<b>Full line title</b>	Number of customers charged for trade effluent at the standard rates.	
<b>Definition</b>	Number of customers charged for trade effluent at the standard rates.	
<b>Processing rules</b>	Input field	

2	Number billed for non-standard rates	nr
<b>Full line title</b>	Number of customers charged for trade effluent at non-standard rates.	
<b>Definition</b>	Number of customers charged for trade effluent at non-standard rates. This should not include customers who receive a harmonisation cap or a treatment cap.	
<b>Processing rules</b>	Input field	

3	Total	nr
<b>Full line title</b>	Number of customers charged for trade effluent	
<b>Definition</b>	Number of customers charged for trade effluent	
<b>Processing rules</b>	Calculated field: sum of lines 1 and 2	

4	Not in use	
<b>Full line title</b>		
<b>Definition</b>		
<b>Processing rules</b>		

**BLOCK B – AVAILABILITY CHARGING PARAMETERS**

Business Plan Guidance for Retail Applicants

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

5	Chargeable daily volume - standard rate	m <sup>3</sup>
<b>Full line title</b>	Chargeable volume of trade effluent - standard rate	
<b>Definition</b>	Volume of trade effluent liable for availability charge at the standard rate for R, V, B and S	
<b>Processing rules</b>	Input field	

6	Settled biological oxygen demand (sBODI) - charged at standard rate	Kg/day
<b>Full line title</b>	Total settled BOD load of trade effluent chargeable at standard rate	
<b>Definition</b>	Total settled BOD load of trade effluent chargeable at standard rate  Include large users.	
<b>Processing rules</b>	Input field	

7	Suspended solids (TSS1) - charged at standard rate	Kg/day
<b>Full line title</b>	Availability charge for the suspended solids parameter for trade effluent	
<b>Definition</b>	Average availability charge per kg of the SS of trade effluent receiving secondary treatment (or better).  Include large users.	
<b>Processing rules</b>	Input field	

8	Chargeable volume - non-standard rate	m <sup>3</sup>
<b>Full line title</b>	Chargeable volume of trade effluent - non-standard rates	
<b>Definition</b>	Volume of trade effluent liable for availability charge at non-standard rates for R, V, B and S.  Include large users.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

9	Settled biological oxygen demand (sBODI) - charged at non-standard rate	Kg/day
<b>Full line title</b>	Total settled BOD load of trade effluent chargeable at non-standard rate	
<b>Definition</b>	Total settled BOD load of trade effluent chargeable at non-standard rate.  Include large users.	
<b>Processing rules</b>	Input field	

10	Suspended solids (TSSI) - charged at non-standard rate	Kg/day
<b>Full line title</b>	Availability charge for the suspended solids parameter for trade effluent	
<b>Definition</b>	Average availability charge per kg of the SS of trade effluent receiving secondary treatment (or better).  Include large users.	
<b>Processing rules</b>	Input field	

**BLOCK C – SCOTTISH AVERAGE SEWERAGE STRENGTH**

11	Settled chemical oxygen demand (Os)	Mg/l
<b>Full line title</b>	Average sewage strength for settled chemical oxygen demand	
<b>Definition</b>	Average sewage strength for chemical oxygen demand as used for trade effluent charging	
<b>Processing rules</b>	Input field	

12	Total suspended solids (Ss)	Mg/l
<b>Full line title</b>	Average strength for suspended solid	
<b>Definition</b>	Average strength for suspended solid as used for trade effluent charging	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

**BLOCK D – ANNUAL VOLUMES AND STRENGTH ADJUSTED VOLUMES**

13	Actual volume discharged (AVD) - standard rate	m <sup>3</sup>
<b>Full line title</b>	Volume of trade effluent discharged charged at the standard rates	
<b>Definition</b>	Volume of trade effluent discharges subject to charges for R and V at the standard rates.  Include large users.	
<b>Processing rules</b>	Input field	

14	Strength adjusted volume for settled COD - standard rate	m <sup>3</sup>
<b>Full line title</b>	Strength adjusted annual volume for settled COD charged at the standard rate	
<b>Definition</b>	Annual volume of trade effluent charged at the standard rate that is receiving secondary treatment (or better) adjusted for relative strength compared to SW average (Ot/Os)  (Sum of AVD x Ot/Os for all dischargers)	
<b>Processing rules</b>	Input field	

15	Strength adjusted volume for suspended solids - standard rate	m <sup>3</sup>
<b>Full line title</b>	Strength adjusted annual volume for suspended solids at the standard rate	
<b>Definition</b>	Annual volume of trade effluent charged at standard rates for sludge treatment adjusted for relative strength compared to SW average St/Ss. (Sum of AVD x St/Ss for all dischargers).  Include large users.	
<b>Processing rules</b>	Input field	

16	Actual volume discharged (AVD) - at non-standard rates	m <sup>3</sup>
<b>Full line title</b>	Volume of trade effluent discharged charged at non-standard rates	
<b>Definition</b>	Annual volume of trade effluent discharges subject to charges for R and V at non-standard rates.  Include large users.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

17	Strength adjusted volume for settled - at non-standard rates	m <sup>3</sup>
<b>Full line title</b>	Strength adjusted annual volume for settled - charged at non-standard rate	
<b>Definition</b>	Annual volume of trade effluent charged at non-standard rate that is receiving secondary treatment (or better) adjusted for relative strength compared to SW average (Ot/Os).  (Sum of AVD x Ot/Os for all dischargers).  Include large users.	
<b>Processing rules</b>	Input field	

18	Strength adjusted volume for suspended solids - at non-standard rates	m <sup>3</sup>
<b>Full line title</b>	Strength adjusted annual volume for suspended solids at non- standard rate	
<b>Definition</b>	Annual volume of trade effluent charged at non-standard rates for sludge treatment adjusted for relative strength compared to SW average St/Ss. (Sum of AVD x St/Ss for all dischargers).  Include large users.	
<b>Processing rules</b>	Input field	

### BLOCK E – AVAILABILITY CHARGE - FIXED

19	Reception charge (Ra) - standard rate	£/m <sup>3</sup> /day
<b>Full line title</b>	Annual availability charge for reception	
<b>Definition</b>	Annual reception capacity charge for service availability for dischargers at properties paying the standard rates.	
<b>Processing rules</b>	Input field	

20	Volumetric / primary charge (Va) - standard rate	£/m <sup>3</sup> /day
<b>Full line title</b>	Annual availability charge for volume (primary charge)	
<b>Definition</b>	Annual volumetric capacity charge for service availability for dischargers at properties paying the standard rates.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

21	Biological capacity charge (Ba) - standard rate	£/m <sup>3</sup> /day
<b>Full line title</b>	Annual availability charge for biological capacity	
<b>Definition</b>	Annual biological capacity charge for service availability for dischargers at properties paying the standard rates.	
<b>Processing rules</b>	Input field	

22	Sludge capacity charge (Sa) - standard rate	£/m <sup>3</sup> /day
<b>Full line title</b>	Annual availability charge for sludge capacity	
<b>Definition</b>	Annual biological capacity charge for service availability for dischargers at properties paying the standard rates.	
<b>Processing rules</b>	Input field	

23	Average reception charge for properties charged at non-standard rates	£/m <sup>3</sup> /day
<b>Full line title</b>	Average availability charge for reception for properties charged at non-standard rates	
<b>Definition</b>	Average reception capacity charge payable annually for service availability for dischargers at properties paying non-standard rates.	
<b>Processing rules</b>	Input field	

24	Average volumetric / primary charge for properties charged at non-standard rates	£/m <sup>3</sup> /day
<b>Full line title</b>	Average availability charge for volume (primary charge) for properties charged at non-standard rates	
<b>Definition</b>	Annual volumetric capacity charge payable annually for service availability for dischargers at properties paying non-standard rates.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

25	Average biological capacity charge for properties charged at non-standard rates	£/kg/day
<b>Full line title</b>	Average availability charge payable annually for biological capacity for properties charged at non-standard rates	
<b>Definition</b>	Annual biological capacity charge for service availability for dischargers at properties paying non-standard rates.	
<b>Processing rules</b>	Input field	

26	Average sludge capacity charge for customers charged at non-standard rates	£/kg/day
<b>Full line title</b>	Average availability charge payable annually for sludge capacity for properties charged at non-standard rates	
<b>Definition</b>	Annual biological capacity charge for service availability for dischargers at properties paying non-standard rates.	
<b>Processing rules</b>	Input field	

**BLOCK F – OPERATING CHARGE - VARIABLE**

27	Reception charge (Ro) - standard rate	£/m <sup>3</sup>
<b>Full line title</b>	Operating charge for reception – standard rate	
<b>Definition</b>	Annual operating charge for reception (Ro) for dischargers at properties paying the standard rates.	
<b>Processing rules</b>	Input field	

28	Volumetric / primary charge (Vo) - standard rate	£/m <sup>3</sup>
<b>Full line title</b>	Annual volumetric (primary) operating charge	
<b>Definition</b>	Annual volumetric operating charge (Vo) for dischargers at properties paying the standard rates.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

29	Secondary treatment charge (Bo) - standard rate (for Scottish average strength - sCOD)	£/m <sup>3</sup>
<b>Full line title</b>	Operating charge for secondary treatment – standard rate	
<b>Definition</b>	Annual operating charge for secondary treatment for dischargers at properties paying the standard rates for Scottish average strength sewage	
<b>Processing rules</b>	Input field	

30	Sludge treatment charge (So) - standard rate (for Scottish average strength - SS)	£/m <sup>3</sup>
<b>Full line title</b>	Operating charge for sludge treatment – standard rate	
<b>Definition</b>	Annual operating charge for sludge treatment (So) for dischargers at properties paying the standard rates for Scottish average strength sewage	
<b>Processing rules</b>	Input field	

31	Average reception charge - non-standard rates	£/m <sup>3</sup>
<b>Full line title</b>	Average operating charge for reception – standard rate	
<b>Definition</b>	Average operating charge for reception (Ro) for dischargers at properties paying non-standard rates	
<b>Processing rules</b>	Input field	

32	Average volumetric / primary charge - non-standard rates	£/m <sup>3</sup>
<b>Full line title</b>	Average volumetric (primary) operating charge	
<b>Definition</b>	Average volumetric operating charge (Vo) for dischargers at properties paying non-standard rates	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

33	Average secondary treatment charge - non-standard rates (for (non-standard) Scottish average strength - sCOD)	£/m <sup>3</sup>
<b>Full line title</b>	Operating charge for secondary treatment – non-standard rate	
<b>Definition</b>	Average operating charge for secondary treatment for dischargers at properties paying non-standard rates for Scottish average strength sewage	
<b>Processing rules</b>	Input field	

34	Average sludge treatment charge - non-standard rates (for (non-standard) Scottish average strength - SS)	£/m <sup>3</sup>
<b>Full line title</b>	Operating charge for sludge treatment – non-standard rate	
<b>Definition</b>	Average operating charge for sludge treatment (So) for dischargers at properties paying non-standard rates for Scottish average strength sewage	
<b>Processing rules</b>	Input field	

**BLOCK G - REVENUE**

35	Availability charge (Ca) - customers billed for standard rates	£
<b>Full line title</b>	Revenue from availability charge (Ca) - customers paying standard rates	
<b>Definition</b>	Revenue from availability charge (Ca) - customers paying standard rates	
<b>Processing rules</b>	Calculated field: (line 5 x (line 19 + line 20) + (line 6 x line 21) + (line 7 x line 22))*365	

36	Availability charge (Ca) - customers billed for non-standard rates	
<b>Full line title</b>	Revenue from availability charge (Ca) - customers paying non-standard rates	
<b>Definition</b>	Revenue from availability charge (Ca) - customers paying non-standard rates	
<b>Processing rules</b>	Calculated field: (line 8 x (line 23 + line 24) + (line 9 x line 25) + (line 10 x line 26))*365	

## Business Plan Guidance for Retail Applicants

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

37	Operating charge (Co) - customers billed for standard rates	£
<b>Full line title</b>	Revenue from operating charge (Co) - customers paying standard rates	
<b>Definition</b>	Revenue from operating charge (Co) - customers paying standard rates	
<b>Processing rules</b>	Calculated field: line 13 x (line 27 + line 28) + (line 14 x line 29) + (line 15 x line 30)	

38	Operating charge (Co) - customers billed for non-standard rates	£
<b>Full line title</b>	Revenue from operating charge (Co) - customers paying non-standard rates	
<b>Definition</b>	Revenue from operating charge (Co) - customers paying non-standard rates	
<b>Processing rules</b>	Calculated field: line 16 x (line 31 + line 32) + (line 17 x line 33) + (line 18 x line 34)	

### BLOCK H – REVENUE SUMMARY

39	Total revenue	£
<b>Full line title</b>	Total revenue from trade effluent customers billed for Standard & Non-Standard Rates	
<b>Definition</b>	Total revenue from trade effluent customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)  Include large users	
<b>Processing rules</b>	Calculated field: sum of lines 35 to 38	

Business Plan Guidance for Retail Applicants

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

**BLOCK A – TRADE EFFLUENT DISCHARGERS**

1	Number receiving harmonisation cap	nr
<b>Full line title</b>	Number of customers charged for trade effluent receiving harmonisation cap.	
<b>Definition</b>	Number of customers charged for trade effluent receiving harmonisation cap.	
<b>Processing rules</b>	Input	

2	Number receiving treatment cap	nr
<b>Full line title</b>	Number of customers charged for trade effluent receiving treatment cap.	
<b>Definition</b>	Number of customers charged for trade effluent receiving treatment cap.	
<b>Processing rules</b>	Input	

3	Total	nr
<b>Full line title</b>	Number of customers charged for trade effluent	
<b>Definition</b>	Number of customers charged for trade effluent.	
<b>Processing rules</b>	Calculated field: The sum of lines 1 and 2	

4	Not in use	
<b>Full line title</b>	Not in use	
<b>Definition</b>		
<b>Processing rules</b>		

Business Plan Guidance for Retail Applicants

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

**BLOCK B – AVAILABILITY CHARGING PARAMETERS**

5	Chargeable daily volume - harmonisation cap	m <sup>3</sup>
<b>Full line title</b>	Chargeable volume of trade effluent – harmonisation cap	
<b>Definition</b>	Volume of trade effluent liable for availability charge from customers receiving harmonisation cap.	
<b>Processing rules</b>	Input	

6	Settled biological oxygen demand (sBODI) - harmonisation cap	Kg/day
<b>Full line title</b>	Total settled BOD load of trade effluent – harmonisation cap	
<b>Definition</b>	Total settled BOD load of trade effluent from customers receiving harmonisation cap.  Include customers whose water supplies are from sources other than SW. Include large users.	
<b>Processing rules</b>	Input	

7	Suspended solids (TSS1) - harmonisation cap	Kg/day
<b>Full line title</b>	Availability charge for the suspended solids parameter for trade effluent	
<b>Definition</b>	Average availability charge per kg of the SS of trade effluent receiving secondary treatment (or better) from customers receiving harmonisation cap.  Include customers whose water supplies are from sources other than SW. Include large users.	
<b>Processing rules</b>	Input	

8	Chargeable volume - treatment cap	m <sup>3</sup>
<b>Full line title</b>	Chargeable volume of trade effluent – treatment cap	
<b>Definition</b>	Volume of trade effluent liable for availability charge from customers receiving treatment cap.  Include customers whose water supplies are from sources other than SW. Include large users.	
<b>Processing rules</b>	Input	

Business Plan Guidance for Retail Applicants

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

9	Settled biological oxygen demand (sBODI) - treatment cap	Kg/day
<b>Full line title</b>	Total settled BOD load of trade effluent receiving treatment cap	
<b>Definition</b>	Total settled BOD load of trade effluent from customers receiving treatment cap.  Include customers whose water supplies are from sources other than SW. Include large users.	
<b>Processing rules</b>	Input	

10	Suspended solids (TSSI) - treatment cap	Kg/day
<b>Full line title</b>	Availability charge for the suspended solids parameter for trade effluent	
<b>Definition</b>	Average availability charge per kg of the SS of trade effluent receiving secondary treatment (or better) from customers receiving treatment cap.  Include customers whose water supplies are from sources other than SW. Include large users.	
<b>Processing rules</b>	Input	

**BLOCK C – CUSTOMERS THAT ARE NOT BILLED WITH REFERENCE TO THE MOGDEN FORMULA**

11	Number of customers that are not billed with reference to the Mogden formula	nr
<b>Full line title</b>	Number of customers that are not billed with reference to the Mogden formula	
<b>Definition</b>	Number of customers that are not billed with reference to the Mogden formula (do not include those that receive harmonisation or treatment caps or those paying at non-standard rates (as in Table 4.6).	
<b>Processing rules</b>	Input	

12	Volume discharged by customers that are not billed with reference to the Mogden formula	m <sup>3</sup>
<b>Full line title</b>	Volume discharged by customers that are not billed with reference to the Mogden formula	
<b>Definition</b>	Volume discharged by customers that are not billed with reference to the Mogden formula (do not include those that receive harmonisation or treatment caps or those paying at non-standard rates (as in Table 4.6)	
<b>Processing rules</b>	Input	

Business Plan Guidance for Retail Applicants

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

13	Total revenue from customers that are not billed with reference to the Mogden formula	£
<b>Full line title</b>	Total revenue from customers that are not billed with reference to the Mogden formula	
<b>Definition</b>	Total revenue from customers that do not pay with reference to the Mogden formula (do not include those that receive harmonisation or treatment caps or those paying at non-standard rates (as in Table 4.6)	
<b>Processing rules</b>	Input	

**BLOCK D – ANNUAL VOLUMES AND STRENGTH ADJUSTED VOLUMES**

14	Actual volume discharged (AVD) - harmonisation cap	m <sup>3</sup>
<b>Full line title</b>	Volume of trade effluent discharged from customers receiving harmonisation cap	
<b>Definition</b>	Volume of trade effluent discharges from customers receiving harmonisation caps.  Include customers whose water supplies are from sources other than SW. Include large users.	
<b>Processing rules</b>	Input	

15	Strength adjusted volume for settled COD - harmonisation cap	m <sup>3</sup>
<b>Full line title</b>	Strength adjusted annual volume for settled COD from customers receiving harmonisation cap.	
<b>Definition</b>	Annual volume of trade effluent from customers receiving harmonisation caps that is receiving secondary treatment (or better) adjusted for relative strength compared to SW average (Ot/Os).  (Sum of AVD x Ot/Os for all dischargers).	
<b>Processing rules</b>	Input	

Business Plan Guidance for Retail Applicants

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

16	Strength adjusted volume for suspended solids - harmonisation cap	m <sup>3</sup>
<b>Full line title</b>	Strength adjusted annual volume for suspended solids from customers receiving harmonisation cap	
<b>Definition</b>	Annual volume of trade effluent from customers receiving harmonisation caps for sludge treatment adjusted for relative strength compared to SW average St/Ss. (Sum of AVD x St/Ss for all dischargers).  Include customers whose water supplies are from sources other than SW. Include large users.	
<b>Processing rules</b>	Input	

17	Actual volume discharged (AVD) - treatment cap	m <sup>3</sup>
<b>Full line title</b>	Volume of trade effluent discharged from customers receiving treatment cap	
<b>Definition</b>	Annual volume of trade effluent discharges subject to charges for R and V from customers receiving treatment cap.  Include customers whose water supplies are from sources other than SW. Include large users.	
<b>Processing rules</b>	Input	

Business Plan Guidance for Retail Applicants

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

18	Strength adjusted volume for settled - treatment cap	m <sup>3</sup>
<b>Full line title</b>	Strength adjusted annual volume for settled – from customers receiving treatment cap	
<b>Definition</b>	<p>Annual volume of trade effluent from customers receiving treatment cap that is receiving secondary treatment (or better) adjusted for relative strength compared to SW average (Ot/Os).</p> <p>(Sum of AVD x Ot/Os for all dischargers).</p> <p>Include customers whose water supplies are from sources other than SW. Include large users.</p>	
<b>Processing rules</b>	Input	

19	Strength adjusted volume for suspended solids - treatment cap	m <sup>3</sup>
<b>Full line title</b>	Strength adjusted annual volume for suspended solids from customers receiving treatment caps	
<b>Definition</b>	<p>Annual volume of trade effluent from customer receiving treatment caps for sludge treatment adjusted for relative strength compared to SW average St/Ss. (Sum of AVD x St/Ss for all dischargers).</p> <p>Include customers whose water supplies are from sources other than SW. Include large users.</p>	
<b>Processing rules</b>	Input	

Business Plan Guidance for Retail Applicants

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

**BLOCK E – AVAILABILITY CHARGE - FIXED**

20	Reception charge (Ra) - harmonisation cap	£/m <sup>3</sup> /day
<b>Full line title</b>	Annual availability charge for reception	
<b>Definition</b>	Annual reception capacity charge for service availability for dischargers at properties receiving harmonisation cap.	
<b>Processing rules</b>	Input	

21	Volumetric / primary charge (Va) - harmonisation cap	£/m <sup>3</sup> /day
<b>Full line title</b>	Annual availability charge for volume (primary charge)	
<b>Definition</b>	Annual volumetric capacity charge for service availability for dischargers at properties receiving harmonisation cap.	
<b>Processing rules</b>	Input	

22	Biological capacity charge (Ba) - harmonisation cap	£/m <sup>3</sup> /day
<b>Full line title</b>	Annual availability charge for biological capacity – harmonisation cap	
<b>Definition</b>	Annual biological capacity charge for service availability for dischargers at properties receiving harmonisation cap.	
<b>Processing rules</b>	Input	

23	Sludge capacity charge (Sa) - harmonisation cap	£/m <sup>3</sup> /day
<b>Full line title</b>	Annual availability charge for sludge capacity – harmonisation cap	
<b>Definition</b>	Annual biological capacity charge for service availability for dischargers at properties receiving harmonisation cap.	
<b>Processing rules</b>	Input	

## Business Plan Guidance for Retail Applicants

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

24	Average reception charge for properties - treatment cap	£/m <sup>3</sup> /day
<b>Full line title</b>	Average availability charge for reception for properties receiving treatment cap	
<b>Definition</b>	Average reception capacity charge payable annually for service availability for dischargers at properties receiving treatment cap.	
<b>Processing rules</b>	Input	

25	Average volumetric / primary charge for properties - treatment cap	£/m <sup>3</sup> /day
<b>Full line title</b>	Average availability charge for volume (primary charge) for properties receiving treatment cap	
<b>Definition</b>	Annual volumetric capacity charge payable annually for service availability for dischargers at properties receiving treatment cap.	
<b>Processing rules</b>	Input	

26	Average biological capacity charge for properties - treatment cap	£/kg/day
<b>Full line title</b>	Average availability charge payable annually for biological capacity for properties receiving treatment cap	
<b>Definition</b>	Annual biological capacity charge for service availability for dischargers at properties receiving treatment cap.	
<b>Processing rules</b>	Input	

27	Average sludge capacity charge for customers - treatment cap	£/kg/day
<b>Full line title</b>	Average availability charge payable annually for sludge capacity for properties receiving treatment cap	
<b>Definition</b>	Annual biological capacity charge for service availability for dischargers at properties receiving treatment cap.	
<b>Processing rules</b>	Input	

Business Plan Guidance for Retail Applicants

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

**BLOCK F – OPERATING CHARGE – VARIABLE**

28	Reception charge (Ro) - harmonisation cap	£/m <sup>3</sup>
<b>Full line title</b>	Operating charge for reception – harmonisation cap.	
<b>Definition</b>	Annual operating charge for reception (Ro) for dischargers at properties receiving harmonisation cap.	
<b>Processing rules</b>	Input	

29	Volumetric / primary charge (Vo) - harmonisation cap	£/m <sup>3</sup>
<b>Full line title</b>	Annual volumetric (primary) operating charge – harmonisation cap.	
<b>Definition</b>	Annual volumetric operating charge (Vo) for dischargers at properties receiving harmonisation cap.	
<b>Processing rules</b>	Input	

30	Secondary treatment charge (Bo) - harmonisation cap (for harmonisation cap average Scottish average strength - sCOD)	£/m <sup>3</sup>
<b>Full line title</b>	Operating charge for secondary treatment – harmonisation cap	
<b>Definition</b>	Annual operating charge for secondary treatment for dischargers at properties receiving harmonisation cap for harmonisation cap average Scottish average strength sewage.	
<b>Processing rules</b>	Input	

31	Sludge treatment charge (So) - harmonisation cap (for harmonisation cap average Scottish average strength - SS)	£/m <sup>3</sup>
<b>Full line title</b>	Operating charge for sludge treatment – harmonisation cap	
<b>Definition</b>	Annual operating charge for sludge treatment (So) for dischargers at properties receiving harmonisation cap for harmonisation cap average Scottish average strength sewage.	
<b>Processing rules</b>	Input	

## Business Plan Guidance for Retail Applicants

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

32	Average reception charge - treatment caps	£/m <sup>3</sup>
<b>Full line title</b>	Average operating charge for reception – treatment cap	
<b>Definition</b>	Average operating charge for reception (Ro) for dischargers at properties receiving treatment cap.	
<b>Processing rules</b>	Input	

33	Average volumetric / primary charge - treatment caps	£/m <sup>3</sup>
<b>Full line title</b>	Average volumetric (primary) operating charge – treatment cap	
<b>Definition</b>	Average volumetric operating charge (Vo) for dischargers at properties receiving treatment cap.	
<b>Processing rules</b>	Input	

34	Average secondary treatment charge - treatment cap (for treatment cap average Scottish average strength - sCOD)	£/m <sup>3</sup>
<b>Full line title</b>	Operating charge for secondary treatment – treatment cap	
<b>Definition</b>	Average operating charge for secondary treatment for dischargers at properties receiving treatment cap for treatment cap average Scottish average strength sewage.	
<b>Processing rules</b>	Input	

35	Average sludge treatment charge – treatment cap (for treatment cap average Scottish average strength - SS)	£/m <sup>3</sup>
<b>Full line title</b>	Operating charge for sludge treatment – treatment cap	
<b>Definition</b>	Average operating charge for sludge treatment (So) for dischargers at properties receiving treatment cap for treatment cap average Scottish average strength sewage.	
<b>Processing rules</b>	Input	

Business Plan Guidance for Retail Applicants

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

**BLOCK G - REVENUE**

36	Availability charge (Ca) - customers receiving harmonisation caps	£m
<b>Full line title</b>	Revenue from availability charge (Ca) - customers receiving harmonisation caps	
<b>Definition</b>	Revenue from availability charge (Ca) - customers receiving harmonisation caps.	
<b>Processing rules</b>	Calculated field: (line 5 x (line 20 + line 21) + (line 6 x line 22) + (line 7 x line 23))*365	

37	Availability charge (Ca) - customers receiving treatment caps	£m
<b>Full line title</b>	Revenue from availability charge (Ca) - customers receiving treatment caps	
<b>Definition</b>	Revenue from availability charge (Ca) - customers receiving treatment caps.	
<b>Processing rules</b>	Calculated field: (line 8 x (line 24 + line 25) + (line 9 x line 26) + (line 10 x line 27))*365	

38	Operating charge (Co) - customers receiving harmonisation caps	£m
<b>Full line title</b>	Revenue from operating charge (Co) - customers receiving harmonisation caps	
<b>Definition</b>	Revenue from operating charge (Co) - customers receiving harmonisation caps.	
<b>Processing rules</b>	Calculated field: line 14 x (line 28 + line 29) + (line 15 x line 30) + (line 16 x line 31)	

39	Operating charge (Co) - customers receiving treatment caps	£m
<b>Full line title</b>	Revenue from operating charge (Co) - customers receiving treatment caps	
<b>Definition</b>	Revenue from operating charge (Co) - customers receiving treatment caps.	
<b>Processing rules</b>	Calculated field: line 17 x (line 32 + line 33) + (line 18 x line 34) + (line 19 x line 35)	

Business Plan Guidance for Retail Applicants

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

**BLOCK H – REVENUE**

40	Total revenue	£m
<b>Full line title</b>	Total trade effluent revenue Customers receiving Harmonisation or Treatment Caps and those are not billed with reference to the Mogden Formula	
<b>Definition</b>	Total revenue received for trade effluent discharges from all customers.  Include large users.	
<b>Processing rules</b>	Calculated field: Line 13 plus lines 36 to 39	

41	Total Trade Effluent revenue	£m
<b>Full line title</b>	Total trade effluent revenue from all sources	
<b>Definition</b>	Total trade effluent revenue from all sources including large users.	
<b>Processing rules</b>	Calculated field: Line 39 of table 4.6 plus line 40 of table 4.7	

Business Plan Guidance for Retail Applicants

Table 4.8: Levels of service output projections

**BLOCK A – PERFORMANCE MEASURES**

<b>1</b>	Annual rate of complaints (number of complaints per 100 customers) – on retail service	Nr
<b>Full line title</b>	On retail service	
<b>Definition</b>	Expected annual rate of complaints from retail customers in respect of retail services.	
<b>Processing rules</b>	Input field	

<b>2</b>	Annual rate of complaints (number of complaints per 100 customers) – on wholesale activities	Nr
<b>Full line title</b>	On wholesale activities	
<b>Definition</b>	Expected annual rate of complaints from retail customers in respect of activities carried out by the wholesale business.	
<b>Processing rules</b>	Input field	

<b>3</b>	Handling time for phone complaints – on retail service	Days
<b>Full line title</b>	On retail service	
<b>Definition</b>	Expected time taken by the applicant to respond to phone complaints from retail customers in respect of retail services.	
<b>Processing rules</b>	Input field	

<b>4</b>	Handling time for phone complaints – on wholesale activities	Days
<b>Full line title</b>	On wholesale activities	
<b>Definition</b>	Expected time taken by the applicant to respond to phone complaints from retail customers in respect of activities carried out by the wholesale business.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 4.8: Levels of service output projections

<b>5</b>	Response time for written complaints – on retail service	Days
<b>Full line title</b>	On retail service	
<b>Definition</b>	Expected time taken by the applicant to respond to written complaints from retail customers in respect of retail services.	
<b>Processing rules</b>	Input field	

<b>6</b>	Response time for written complaints – on wholesale activities	Days
<b>Full line title</b>	On wholesale activities	
<b>Definition</b>	Expected time taken by the applicant to respond to written complaints from retail customers in respect of activities carried out by the wholesale business.	
<b>Processing rules</b>	Input field	

<b>7</b>	Phone answering time	Seconds
<b>Full line title</b>	Phone answering time	
<b>Definition</b>	Expected time taken to answer incoming phone calls from retail customers.	
<b>Processing rules</b>	Input field	

<b>8</b>	Response time for phone queries – on retail service	Days
<b>Full line title</b>	On retail service	
<b>Definition</b>	Expected response time for phone queries from retail customers in respect of retail services.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 4.8: Levels of service output projections

<b>9</b>	Response time for phone queries – on wholesale activities	Days
<b>Full line title</b>	On wholesale activities	
<b>Definition</b>	Expected response time for phone queries from retail customers in respect of activities carried out by the wholesale business.	
<b>Processing rules</b>	Input field	

<b>10</b>	Proportion of bills to metered customers based on actual readings issued during the year	%
<b>Full line title</b>	Proportion of bills to metered customers based on actual readings issued during the year	
<b>Definition</b>	Expected time taken to answer incoming phone calls from retail customers.	
<b>Processing rules</b>	Input field	

<b>11</b>	Annual volume of written contacts	Nr
<b>Full line title</b>	Annual volume of written contacts	
<b>Definition</b>	Expected annual volume of written contacts from retail customers during the year.	
<b>Processing rules</b>	Input field	

<b>12</b>	Annual volume of telephone contacts	Nr
<b>Full line title</b>	Annual volume of telephone contacts	
<b>Definition</b>	Expected annual volume of telephone contacts from retail customers during the year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 4.9: Water service – Customers, tariffs and revenue

**BLOCK A – PROPERTIES SUMMARY**

<b>1</b>	Total number of billed properties - water	nr
<b>Full line title</b>	Total number of billed properties - water	
<b>Definition</b>	Total number of properties billed for water services as at September of the reporting year	
<b>Processing rules</b>	Input field	

**BLOCK B – SEGMENTATION OF CUSTOMER BASE**

<b>2-21</b>	Customer segment type	nr
<b>Full line title</b>	Customer type	
<b>Definition</b>	New applicants should set out a disaggregation of their forecast water service customers into relevant segments by customer numbers.	
<b>Processing rules</b>	Input fields	

Business Plan Guidance for Retail Applicants

Table 4.9: Water service – Customers, tariffs and revenue

**BLOCK C – TARIFFS**

22-41	Tariff type	
<b>Full line title</b>	Tariff type	
<b>Definition</b>	New applicants should set out a schedule of their forecast tariff bandings, detailing the units to be used for each banding.	
<b>Processing rules</b>	Input fields	

**BLOCK D – REVENUE**

42-61	Revenue from customer type	£m
<b>Full line title</b>	Revenue from customer type	
<b>Definition</b>	New applicants should set out a disaggregation of their forecast water service revenues into relevant segments by customer type.	
<b>Processing rules</b>	Input fields	

Business Plan Guidance for Retail Applicants

Table 4.9: Water service – Customers, tariffs and revenue

**BLOCK E – REVENUE SUMMARY**

<b>62</b>	Total revenue from water customers	£m
<b>Full line title</b>	Total revenue from water customers	
<b>Definition</b>	Total revenue from water customers in Block D above.	
<b>Processing rules</b>	Calculated: sum of lines 42-61	

Business Plan Guidance for Retail Applicants

Table 4.10: Sewerage service – Customers, tariffs and revenue

**BLOCK A – PROPERTIES SUMMARY**

<b>1</b>	Total number of billed properties - sewerage	nr
<b>Full line title</b>	Total number of billed properties - sewerage	
<b>Definition</b>	Total number of properties billed for sewerage services as at September of the reporting year	
<b>Processing rules</b>	Input field	

**BLOCK B – SEGMENTATION OF CUSTOMER BASE**

<b>2-21</b>	Customer segment type	nr
<b>Full line title</b>	Customer type	
<b>Definition</b>	New applicants should set out a disaggregation of their forecast sewerage service customers into relevant segments by customer numbers.	
<b>Processing rules</b>	Input fields	

Business Plan Guidance for Retail Applicants

Table 4.10: Sewerage service – Customers, tariffs and revenue

**BLOCK C – TARIFFS**

22-41	Tariff type	
<b>Full line title</b>	Tariff type	
<b>Definition</b>	New applicants should set out a schedule of their forecast tariff bandings, detailing the units to be used for each banding.	
<b>Processing rules</b>	Input fields	

**BLOCK D – REVENUE**

42-61	Revenue from customer type	£m
<b>Full line title</b>	Revenue from customer type	
<b>Definition</b>	New applicants should set out a disaggregation of their forecast sewerage service revenues into relevant segments by customer type.	
<b>Processing rules</b>	Input fields	

Business Plan Guidance for Retail Applicants

Table 4.10: Sewerage service – Customers, tariffs and revenue

**BLOCK E – REVENUE SUMMARY**

<b>62</b>	Total revenue from sewerage customers	£m
<b>Full line title</b>	Total revenue from sewerage customers	
<b>Definition</b>	Total revenue from sewerage customers in Block D above.	
<b>Processing rules</b>	Calculated: sum of lines 42-61	

Business Plan Guidance for Retail Applicants

Table 4.11: Trade effluent service – Customers, tariffs and revenue

**BLOCK A – PROPERTIES SUMMARY**

<b>1</b>	Total number of billed properties – trade effluent	nr
<b>Full line title</b>	Total number of billed properties - trade effluent	
<b>Definition</b>	Total number of properties billed for trade effluent services as at September of the reporting year	
<b>Processing rules</b>	Input field	

**BLOCK B – SEGMENTATION OF CUSTOMER BASE**

<b>2-21</b>	Customer segment type	Nr
<b>Full line title</b>	Customer type	
<b>Definition</b>	New applicants should set out a disaggregation of their forecast trade effluent service customers into relevant segments by customer numbers.	
<b>Processing rules</b>	Input fields	

Business Plan Guidance for Retail Applicants

Table 4.11: Trade effluent service – Customers, tariffs and revenue

**BLOCK C – TARIFFS**

<b>22-41</b>	Tariff type	
<b>Full line title</b>	Tariff type	
<b>Definition</b>	New applicants should set out a schedule of their forecast tariff bandings, detailing the units to be used for each banding.	
<b>Processing rules</b>	Input fields	

**BLOCK D – REVENUE**

<b>42-61</b>	Revenue from customer type	£m
<b>Full line title</b>	Revenue from customer type	
<b>Definition</b>	New applicants should set out a disaggregation of their forecast trade effluent service revenues into relevant segments by customer type.	
<b>Processing rules</b>	Input fields	

Business Plan Guidance for Retail Applicants

Table 4.11: Trade effluent service – Customers, tariffs and revenue

**BLOCK E – REVENUE SUMMARY**

<b>62</b>	Total revenue from trade effluent customers	£m
<b>Full line title</b>	Total revenue from trade effluent customers	
<b>Definition</b>	Total revenue from trade effluent customers in Block D above.	
<b>Processing rules</b>	Calculated: sum of lines 42-61	

## Business Plan Guidance for Retail Applicants

### Section 6 Preamble

#### **Financial information**

##### **Outline**

This section requires applicants to submit detailed financial information in the form of a profit and loss account, balance sheet and cash flow forecast for the business. All applicants should present forecast data for this section based wherever possible on existing available information. Any limitations on the data available should be identified.

Customer numbers and pricing strategy should be used as the basis for projections of future revenues. Wholesale tariffs and customer numbers should be used as the basis of projections for cost of sales. Where projections differ from available historical trends, the basis of these projections should be fully explained at a detailed level. Assumptions will be necessary and these should be identified and fully explained in the accompanying commentary. In particular, assumptions on customer numbers and the flexibility of the cost base should be detailed.

All applicants should provide information for the period 2005/06 to 2009/10. Where appropriate this should take account of the conclusions made by the Water Industry Commission in its Strategic Review of Charges 2006-10.

For all tables in this section, applicants should ensure that the information provided is consistent with that contained in the main body of the Business Plan and other tables.

The key purposes of this section are for the applicant to demonstrate

- That it has prepared a robust financial business plan
- That the assumptions underlying the financial statements have been consistently applied
- That the forecasts are backed up by supporting documentation wherever possible and that that documentation has been included in the commentary

Business Plan Guidance for Retail Applicants

Section 6.1: Profit and Loss

**BLOCK A – INCOME**

<b>1</b>	Gross sales to customers	£m (3dp)
<b>Full line title</b>	Gross sales to customers	
<b>Definition</b>	Customer revenue being number of customers at each tariff level multiplied by the relevant tariff.	
<b>Processing rules</b>	Input field	

<b>2</b>	Customer Discounts	£m (3dp)
<b>Full line title</b>	Customer Discounts	
<b>Definition</b>	Discounts given to customers against the standard tariff.	
<b>Processing rules</b>	Input field	

<b>3</b>	Net sales to customers	£m (3dp)
<b>Full line title</b>	Net sales to customers	
<b>Definition</b>	Gross sales to customers less customer discounts.	
<b>Processing rules</b>	Calculated: sum of lines 1 and 2	

Business Plan Guidance for Retail Applicants

Section 6.1: Profit and Loss

**BLOCK B – COST OF SALES**

<b>4A</b>	Wholesale charges – Tariff A	£m (3dp)
<b>Full line title</b>	Tariff A	
<b>Definition</b>	Cost payable to the wholesaler in respect of supplies to customers under Tariff A.	
<b>Processing rules</b>	Input field	

<b>4B</b>	Wholesale charges – Tariff B	£m (3dp)
<b>Full line title</b>	Tariff B	
<b>Definition</b>	Cost payable to the wholesaler in respect of supplies to customers under Tariff B.	
<b>Processing rules</b>	Input field	

<b>4C</b>	Wholesale charges – Tariff C	£m (3dp)
<b>Full line title</b>	Tariff C	
<b>Definition</b>	Cost payable to the wholesaler in respect of supplies to customers under Tariff C.	
<b>Processing rules</b>	Input field	

<b>4D</b>	Wholesale charges – Tariff D	£m (3dp)
<b>Full line title</b>	Tariff D	
<b>Definition</b>	Cost payable to the wholesaler in respect of supplies to customers under Tariff D.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Section 6.1: Profit and Loss

<b>4E</b>	Wholesale charges – Tariff E	£m (3dp)
<b>Full line title</b>	Tariff E	
<b>Definition</b>	Cost payable to the wholesaler in respect of supplies to customers under Tariff E.	
<b>Processing rules</b>	Input field	

<b>4F</b>	Wholesale charges – Tariff F	£m (3dp)
<b>Full line title</b>	Tariff F	
<b>Definition</b>	Cost payable to the wholesaler in respect of supplies to customers under Tariff F.	
<b>Processing rules</b>	Input field	

<b>5</b>	Total wholesale charges	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Wholesale charges noted in lines 4A-4F above.	
<b>Processing rules</b>	Calculated: sum of lines 4A-4F	

<b>6</b>	Other costs of sales	£m (3dp)
<b>Full line title</b>	Other (please specify)	
<b>Definition</b>	Direct costs of sales other than wholesale charges noted in lines 4A-4F above.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

### Section 6.1: Profit and Loss

<b>7</b>	Total cost of sales	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total direct cost of sales.	
<b>Processing rules</b>	Calculated: sum of 4, 5 and 6	

### **BLOCK C – GROSS PROFIT**

<b>8</b>	Gross profit	£m (3dp)
<b>Full line title</b>	Gross profit	
<b>Definition</b>	Net income less cost of sales.	
<b>Processing rules</b>	Calculated: line 3 less line 7	

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Section 6.1: Profit and Loss

**BLOCK D – OTHER INCOME**

<b>9</b>	Disposals of property	£m (3dp)
<b>Full line title</b>	Property	
<b>Definition</b>	Net revenue received from sale of property.	
<b>Processing rules</b>	Input field	

<b>10</b>	Disposals of plant	£m (3dp)
<b>Full line title</b>	Plant	
<b>Definition</b>	Net revenue received from sale of plant.	
<b>Processing rules</b>	Input field	

<b>11</b>	Disposals of equipment	£m (3dp)
<b>Full line title</b>	Equipment	
<b>Definition</b>	Net revenue received from sale of equipment.	
<b>Processing rules</b>	Input field	

<b>12</b>	Disposals of vehicles	£m (3dp)
<b>Full line title</b>	Vehicles	
<b>Definition</b>	Net revenue received from sale of vehicles.	
<b>Processing rules</b>	Input field	

<b>13</b>	Disposals of other assets	£m (3dp)
<b>Full line title</b>	Other (please specify)	
<b>Definition</b>	Net revenue received from sale of other assets.	
<b>Processing rules</b>	Input field	

<b>14</b>	Total Disposals	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total net revenue received from sale of assets.	
<b>Processing rules</b>	Calculated: sum of lines 9-13	

## Business Plan Guidance for Retail Applicants

### Section 6.1: Profit and Loss

<b>15</b>	Other income	£m (3dp)
<b>Full line title</b>	Other (please specify)	
<b>Definition</b>	Revenue received from other income.	
<b>Processing rules</b>	Input field	

<b>16</b>	Total other income	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total other income.	
<b>Processing rules</b>	Calculated: sum of lines 14 and 15	

### BLOCK E – SELLING AND DISTRIBUTION COSTS

<b>17</b>	Billing – charge from parent/associate company	£m (3dp)
<b>Full line title</b>	Charge from parent/associate company	
<b>Definition</b>	Total cost payable to parent/associate company for billing services performed on behalf of the applicant.	
<b>Processing rules</b>	Input field	

<b>18</b>	Billing – direct personnel costs	£m (3dp)
<b>Full line title</b>	Direct personnel costs	
<b>Definition</b>	Total direct personnel costs incurred in respect of billing, including salary, bonuses, employer's National Insurance contributions and employer's pension contributions.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

### Section 6.1: Profit and Loss

<b>19</b>	Billing – Third party costs	£m (3dp)
<b>Full line title</b>	Third Party costs	
<b>Definition</b>	Total cost payable to Third Party company for billing services performed on behalf of the applicant.	
<b>Processing rules</b>	Input field	

<b>20</b>	Billing – Administration costs & expenses	£m (3dp)
<b>Full line title</b>	Administration costs & expenses	
<b>Definition</b>	Allocation of administration costs and expenses in respect of billing, ensuring that the assumptions for the allocation are clearly defined.	
<b>Processing rules</b>	Input field	

<b>21</b>	Billing – Total costs	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total costs for billing.	
<b>Processing rules</b>	Calculated: sum of lines 17, 18, 19 and 20	

<b>22</b>	Call centre – charge from parent/associate company	£m (3dp)
<b>Full line title</b>	Charge from parent/associate company	
<b>Definition</b>	Total cost payable to parent/associate company for call centre services performed on behalf of the applicant.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

### Section 6.1: Profit and Loss

<b>23</b>	Call Centre – Direct personnel costs	£m (3dp)
<b>Full line title</b>	Direct personnel costs	
<b>Definition</b>	Total direct personnel costs incurred in respect of call centre operations, including salary, bonuses, employer's National Insurance contributions and employer's pension contributions.	
<b>Processing rules</b>	Input field	

<b>24</b>	Call centre – Third party costs	£m (3dp)
<b>Full line title</b>	Third party costs	
<b>Definition</b>	Total cost payable to Third Party company for call centre services performed on behalf of the applicant.	
<b>Processing rules</b>	Input field	

<b>25</b>	Call Centre – Administration costs & expenses	£m (3dp)
<b>Full line title</b>	Administration costs & expenses	
<b>Definition</b>	Allocation of administration costs and expenses in respect of call centre operations, ensuring that the assumptions for the allocation are clearly defined.	
<b>Processing rules</b>	Input field	

<b>26</b>	Call centre – Total costs	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total costs for call centre operations.	
<b>Processing rules</b>	Calculated: sum of 22, 23, 24 and 25	

## Business Plan Guidance for Retail Applicants

### Section 6.1: Profit and Loss

<b>27</b>	Marketing - Advertising	£m (3dp)
<b>Full line title</b>	Advertising	
<b>Definition</b>	Cost of advertising, including agency fees and media advertising. This should not include direct personnel costs or third party agency costs.	
<b>Processing rules</b>	Input field	

<b>28</b>	Marketing – Marketing activity	£m (3dp)
<b>Full line title</b>	Marketing activity	
<b>Definition</b>	Cost of marketing activity including mail shots and events.	
<b>Processing rules</b>	Input field	

<b>29</b>	Marketing – Direct personnel costs	£m (3dp)
<b>Full line title</b>	Direct personnel costs	
<b>Definition</b>	Total direct personnel costs incurred in respect of marketing operations, including salary, bonuses, employer's National Insurance contributions and employer's pension contributions.	
<b>Processing rules</b>	Input field	

<b>30</b>	Marketing – Third party costs	£m (3dp)
<b>Full line title</b>	Third party costs	
<b>Definition</b>	Total cost payable to Third Party company, including advertising agency fees, for marketing services performed on behalf of the applicant.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

### Section 6.1: Profit and Loss

<b>31</b>	Marketing – Administration costs & expenses	£m (3dp)
<b>Full line title</b>	Administration Costs & Expenses	
<b>Definition</b>	Allocation of administration costs and expenses in respect of marketing operations, ensuring that the assumptions for the allocation are clearly defined.	
<b>Processing rules</b>	Input field	

<b>32</b>	Marketing – Total costs	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total costs for marketing operations.	
<b>Processing rules</b>	Calculated: sum of 27-31	

<b>33</b>	Selling and Distribution costs – Other direct labour costs	£m (3dp)
<b>Full line title</b>	Other direct labour costs	
<b>Definition</b>	Total direct personnel costs incurred in respect of selling and distribution not accounted for under billing, call centre and marketing above. These costs should include salary, bonuses, employer's National Insurance contributions and employer's pension contributions.	
<b>Processing rules</b>	Input field	

<b>34</b>	Selling and distribution costs – Meter charges from wholesaler	£m (3dp)
<b>Full line title</b>	Meter charges (from wholesaler)	
<b>Definition</b>	Recharged costs including leasing costs, costs of connection of meters, servicing and repair of meters and disconnection/replacement of meters. The assumptions should clearly demonstrate the categories and allocation of costs.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

### Section 6.1: Profit and Loss

<b>35</b>	Selling and Distribution costs – Meter reading	£m (3dp)
<b>Full line title</b>	Meter reading	
<b>Definition</b>	Meter reading costs should include the costs payable to a Third or related party of reading the meters or the costs expected to be incurred directly by the applicant if it plans to utilise its own meter reading team. The assumptions should be clearly detailed.	
<b>Processing rules</b>	Input field	

<b>36</b>	Selling and distribution costs – Product liability insurance	£m (3dp)
<b>Full line title</b>	Product liability insurance	
<b>Definition</b>	Expected product liability insurance.	
<b>Processing rules</b>	Input field	

<b>37</b>	Selling and Distribution costs – Other costs	£m (3dp)
<b>Full line title</b>	Other (please specify)	
<b>Definition</b>	Other selling and distribution costs not included in lines 17 – 31.	
<b>Processing rules</b>	Input field	

<b>38</b>	Selling and distribution costs – Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total selling and distribution costs.	
<b>Processing rules</b>	Calculated: sum of 21, 26, 32, 33, 34, 35, 36 and 37	

Business Plan Guidance for Retail Applicants

Section 6.1: Profit and Loss

**BLOCK F – ADMINISTRATION EXPENSES**

<b>39</b>	Insurance – Building and contents	£m (3dp)
<b>Full line title</b>	Building and contents	
<b>Definition</b>	Insurance premium costs for Building and contents.	
<b>Processing rules</b>	Input field	

<b>40</b>	Insurance – Motor vehicle	£m (3dp)
<b>Full line title</b>	Motor vehicle	
<b>Definition</b>	Insurance premium costs for motor vehicles.	
<b>Processing rules</b>	Input field	

<b>41</b>	Insurance - Other	£m (3dp)
<b>Full line title</b>	Other (please specify)	
<b>Definition</b>	Insurance premium costs for categories other than Building and contents and motor vehicles, which are separately listed above and product liability insurance which is recorded under selling and distribution costs.	
<b>Processing rules</b>	Input field	

<b>42</b>	Insurance - Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total insurance charge for the financial year.	
<b>Processing rules</b>	Calculated: sum of lines 39, 40 and 41	

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Section 6.1: Profit and Loss

<b>43</b>	Administration functions, Head Office management and Directors – Charge from parent/associate company	£m (3dp)
<b>Full line title</b>	Charge from parent/associate company	
<b>Definition</b>	Charge from parent/associate company for management time provided by Head Office management and Directors.	
<b>Processing rules</b>	Input field	

<b>44</b>	Administration functions, Head Office management and Directors – Direct personnel costs	£m (3dp)
<b>Full line title</b>	Direct personnel costs	
<b>Definition</b>	Total direct personnel costs incurred in respect of Head Office management and directors, including salary, bonuses, employer’s National Insurance contributions and employer’s pension contributions.	
<b>Processing rules</b>	Input field	

<b>45</b>	Administration functions, Head Office management and Directors – Third Party costs	£m (3dp)
<b>Full line title</b>	Third Party costs	
<b>Definition</b>	Charge from Third Party for management services to include tasks that would from part of the functions to be fulfilled by Head Office management and Directors.	
<b>Processing rules</b>	Input field	

<b>46</b>	Administration functions, Head Office management and Directors – Administration costs and expenses	£m (3dp)
<b>Full line title</b>	Administration costs and expenses	
<b>Definition</b>	Allocation of administration costs and expenses in respect of Head Office management and Directors, ensuring that the assumptions for the allocation are clearly defined.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

### Section 6.1: Profit and Loss

<b>47</b>	Administration functions, Head Office management and Directors – Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total costs in respect of Head Office management and Directors.	
<b>Processing rules</b>	Calculated: sum of 43, 44, 45 and 46	

<b>48</b>	Administration functions, Human Resource Management (HRM) – Charge from parent/associate company	£m (3dp)
<b>Full line title</b>	Charge from parent/associate company	
<b>Definition</b>	Charge from parent/associate company for HRM services.	
<b>Processing rules</b>	Input field	

<b>49</b>	Administration functions, HRM – Direct personnel costs	£m (3dp)
<b>Full line title</b>	Direct personnel costs	
<b>Definition</b>	Total direct personnel costs incurred in respect of HRM including salary, bonuses, employer's National Insurance contributions and employer's pension contributions.	
<b>Processing rules</b>	Input field	

<b>50</b>	Administration functions, HRM – Third Party costs	£m (3dp)
<b>Full line title</b>	Third Party costs	
<b>Definition</b>	Charge from Third Party for HRM services.	
<b>Processing rules</b>	Input field	

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<b>51</b>	Administration functions, HRM – Administration costs and expenses	£m (3dp)
<b>Full line title</b>	Administration costs and expenses	
<b>Definition</b>	Allocation of administration costs and expenses in respect of HRM, ensuring that the assumptions for the allocation are clearly defined.	
<b>Processing rules</b>	Input field	

<b>52</b>	Administration functions, HRM – Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total costs in respect of HRM.	
<b>Processing rules</b>	Calculated: sum of 48-51	

<b>53</b>	Administration functions, Finance – Charge from parent/associate company	£m (3dp)
<b>Full line title</b>	Charge from parent/associate company	
<b>Definition</b>	Charge from parent/associate company for finance function services.	
<b>Processing rules</b>	Input field	

<b>54</b>	Administration functions, Finance– Direct personnel costs	£m (3dp)
<b>Full line title</b>	Direct personnel costs	
<b>Definition</b>	Total direct personnel costs incurred in respect of the finance function, including salary, bonuses, employer’s National Insurance contributions and employer’s pension contributions.	
<b>Processing rules</b>	Input field	

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<b>55</b>	Administration functions, Finance– Third Party costs	£m (3dp)
<b>Full line title</b>	Third Party costs	
<b>Definition</b>	Charge from Third Party for finance function services.	
<b>Processing rules</b>	Input field	

<b>56</b>	Administration functions, Finance – Administration costs and expenses	£m (3dp)
<b>Full line title</b>	Administration costs and expenses	
<b>Definition</b>	Allocation of administration costs and expenses in respect of the finance function, ensuring that the assumptions for the allocation are clearly defined.	
<b>Processing rules</b>	Input field	

<b>57</b>	Administration functions, Finance – Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total costs in respect of the finance function.	
<b>Processing rules</b>	Calculated: sum of 53, 54, 55 and 56	

<b>58</b>	Administration functions, Payroll– Charge from parent/associate company	£m (3dp)
<b>Full line title</b>	Charge from parent/associate company	
<b>Definition</b>	Charge from parent/associate company for payroll services.	
<b>Processing rules</b>	Input field	

## Business Plan Guidance for Retail Applicants

### Section 6.1: Profit and Loss

<b>59</b>	Administration functions, Payroll – Direct personnel costs	£m (3dp)
<b>Full line title</b>	Direct personnel costs	
<b>Definition</b>	Total direct personnel costs incurred in respect of payroll services including salary, bonuses, employer's National Insurance contributions and employer's pension contributions.	
<b>Processing rules</b>	Input field	

<b>60</b>	Administration functions, Payroll – Third Party costs	£m (3dp)
<b>Full line title</b>	Third Party costs	
<b>Definition</b>	Charge from Third Party for payroll services.	
<b>Processing rules</b>	Input field	

<b>61</b>	Administration functions, Payroll – Administration costs and expenses	£m (3dp)
<b>Full line title</b>	Administration costs and expenses	
<b>Definition</b>	Allocation of administration costs and expenses in respect of payroll services ensuring that the assumptions for the allocation are clearly defined.	
<b>Processing rules</b>	Input field	

<b>62</b>	Administration functions, Payroll– Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total costs in respect of Payroll.	
<b>Processing rules</b>	Calculated: sum of 58, 59, 60 and 61	

## Business Plan Guidance for Retail Applicants

### Section 6.1: Profit and Loss

<b>63</b>	Administration functions, Pensions – Charge from parent/associate company	£m (3dp)
<b>Full line title</b>	Charge from parent/associate company	
<b>Definition</b>	Charge from parent/associate company for pensions administration services.	
<b>Processing rules</b>	Input field	

<b>64</b>	Administration functions, Pensions – Direct personnel costs	£m (3dp)
<b>Full line title</b>	Direct personnel costs	
<b>Definition</b>	Total direct personnel costs incurred in respect of pensions administration, including salary, bonuses, employer's National Insurance contributions and employer's pension contributions.	
<b>Processing rules</b>	Input field	

<b>65</b>	Administration functions, Pensions – Third Party costs	£m (3dp)
<b>Full line title</b>	Third Party costs	
<b>Definition</b>	Charge from Third Party for pensions administration.	
<b>Processing rules</b>	Input field	

<b>66</b>	Administration functions, Pensions - Administration costs and expenses	£m (3dp)
<b>Full line title</b>	Administration costs and expenses	
<b>Definition</b>	Allocation of administration costs and expenses in respect of pensions administration, ensuring that the assumptions for the allocation are clearly defined.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Section 6.1: Profit and Loss

<b>67</b>	Administration functions, Pensions – Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total costs in respect of pensions administration.	
<b>Processing rules</b>	Calculated: sum of 63, 64, 65 and 66	

<b>68</b>	Other administration expenses	£m (3dp)
<b>Full line title</b>	Other (please specify)	
<b>Definition</b>	Other administration expenses not attributable to lines 39-67 above.	
<b>Processing rules</b>	Input field	

<b>69</b>	Total Administration Expenses	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total administration expenses.	
<b>Processing rules</b>	Calculated: sum of 42, 47, 52, 57, 62, 67 and 68	

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Section 6.1: Profit and Loss

**BLOCK G – OTHER EXPENSES**

<b>70</b>	Depreciation – Property	£m (3dp)
<b>Full line title</b>	Property	
<b>Definition</b>	Depreciation charge on property assets for each financial year.	
<b>Processing rules</b>	Input field	

<b>71</b>	Depreciation – Plant	£m (3dp)
<b>Full line title</b>	Plant	
<b>Definition</b>	Depreciation charge on plant assets for each financial year.	
<b>Processing rules</b>	Input field	

<b>72</b>	Depreciation – Equipment	£m (3dp)
<b>Full line title</b>	Equipment	
<b>Definition</b>	Depreciation charge on equipment assets for each financial year.	
<b>Processing rules</b>	Input field	

<b>73</b>	Depreciation – Vehicles	£m (3dp)
<b>Full line title</b>	Vehicles	
<b>Definition</b>	Depreciation charge on vehicle assets for each financial year.	
<b>Processing rules</b>	Input field	

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<b>74</b>	Depreciation – Other	£m (3dp)
<b>Full line title</b>	Other (please specify)	
<b>Definition</b>	Depreciation charge on other assets not covered by lines 70-73 above for each financial year.	
<b>Processing rules</b>	Input field	

<b>75</b>	Depreciation – Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total depreciation charge for each financial year.	
<b>Processing rules</b>	Calculated: sum of lines 70-74	

<b>76</b>	Operating lease charges – Property	£m (3dp)
<b>Full line title</b>	Property	
<b>Definition</b>	Operating lease charge on property assets for each financial year.	
<b>Processing rules</b>	Input field	

<b>77</b>	Operating lease charges – Plant	£m (3dp)
<b>Full line title</b>	Plant	
<b>Definition</b>	Operating lease charge on plant assets for each financial year.	
<b>Processing rules</b>	Input field	

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<b>78</b>	Operating lease charges – Equipment	£m (3dp)
<b>Full line title</b>	Equipment	
<b>Definition</b>	Operating lease charge on equipment assets for each financial year.	
<b>Processing rules</b>	Input field	

<b>79</b>	Operating lease charges – Vehicles	£m (3dp)
<b>Full line title</b>	Vehicles	
<b>Definition</b>	Operating lease charge on vehicle assets for each financial year.	
<b>Processing rules</b>	Input field	

<b>80</b>	Operating lease charges – Other	£m (3dp)
<b>Full line title</b>	Other (please specify)	
<b>Definition</b>	Operating lease charge on other assets not covered by lines 76-79 above for each financial year.	
<b>Processing rules</b>	Input field	

<b>81</b>	Operating lease charges – Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total operating lease charge for each financial year.	
<b>Processing rules</b>	Calculated: sum of lines 76-80	

Business Plan Guidance for Retail Applicants

Section 6.1: Profit and Loss

<b>82</b>	Bad debt charge	£m (3dp)
<b>Full line title</b>	Bad debt charge	
<b>Definition</b>	Charge for bad and doubtful debts made during the financial year.	
<b>Processing rules</b>	Input field	

<b>83</b>	Amortisation and impairment of goodwill	£m (3dp)
<b>Full line title</b>	Amortisation and impairment of goodwill	
<b>Definition</b>	Charge made during the year in respect of amortisation and impairment of goodwill.	
<b>Processing rules</b>	Input field	

<b>84</b>	Impairment of assets	£m (3dp)
<b>Full line title</b>	Impairment of assets	
<b>Definition</b>	Charge made during the year in respect of impairment of assets.	
<b>Processing rules</b>	Input field	

<b>85</b>	Provisions – Restructure	£m (3dp)
<b>Full line title</b>	Restructure	
<b>Definition</b>	Charge made during the year in respect of known costs in the near future associated with Restructuring.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Section 6.1: Profit and Loss

<b>86</b>	Provisions – Service Emergency	£m (3dp)
<b>Full line title</b>	Service Emergency	
<b>Definition</b>	Charge made during the year in respect of known costs in the near future associated with Service Emergency.	
<b>Processing rules</b>	Input field	

<b>87</b>	Provisions – Other	£m (3dp)
<b>Full line title</b>	Other (please specify)	
<b>Definition</b>	Charge made during the year in respect of known costs in the near future associated with items other than Restructuring and Service Emergency.	
<b>Processing rules</b>	Input field	

<b>88</b>	Provisions - Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total provisions made in the financial year.	
<b>Processing rules</b>	Calculated: sum of lines 85-87	

<b>89</b>	Other – please specify	£m (3dp)
<b>Full line title</b>	Other (please specify)	
<b>Definition</b>	Other expenses not allocated to lines 70-88 above.	
<b>Processing rules</b>	Input field	

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Section 6.1: Profit and Loss

<b>90</b>	Total Other expenses	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total of Other Expenses.	
<b>Processing rules</b>	Calculated: Lines 75, 81, 82, 83, 84, 88 and 89	

Business Plan Guidance for Retail Applicants

Section 6.1: Profit and Loss

**BLOCK H – NET FINANCE COSTS**

<b>91</b>	Disposal of investments	£m (3dp)
<b>Full line title</b>	Disposal of investments	
<b>Definition</b>	Profit from disposal of investments during the financial year.	
<b>Processing rules</b>	Input field	

<b>92</b>	Interest received	£m (3dp)
<b>Full line title</b>	Interest received	
<b>Definition</b>	Interest received during the financial year.	
<b>Processing rules</b>	Input field	

<b>93</b>	Interest payable on debt	£m (3dp)
<b>Full line title</b>	Interest payable on debt	
<b>Definition</b>	Interest payable on short and long term borrowings during the financial year.	
<b>Processing rules</b>	Input field	

<b>94</b>	Finance charges	£m (3dp)
<b>Full line title</b>	Finance charges	
<b>Definition</b>	Finance charges, including fees and commission, incurred during the financial year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Section 6.1: Profit and Loss

<b>95</b>	Other Net Finance Costs	£m (3dp)
<b>Full line title</b>	Other (please specify)	
<b>Definition</b>	Other net finance costs other than those allocated to lines 91-94 above incurred during the financial year.	
<b>Processing rules</b>	Input field	

<b>96</b>	Net Finance Costs - Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total net finance costs incurred in the financial year.	
<b>Processing rules</b>	Calculated: sum of lines 91-95	

Business Plan Guidance for Retail Applicants

Section 6.1: Profit and Loss

**BLOCK I – TAX EXPENSE**

<b>97</b>	Current tax	£m (3dp)
<b>Full line title</b>	Current tax	
<b>Definition</b>	Current tax charge for the financial year.	
<b>Processing rules</b>	Input field	

<b>98</b>	Over/under provision of tax in the previous year	£m (3dp)
<b>Full line title</b>	Over/under provision of tax in the previous year	
<b>Definition</b>	Over/under provision of tax in the previous year.	
<b>Processing rules</b>	Input field	

<b>99</b>	Deferred tax – temporary timing differences	£m (3dp)
<b>Full line title</b>	Deferred tax – temporary timing differences	
<b>Definition</b>	Movement in deferred tax asset/liability due to temporary timing differences.	
<b>Processing rules</b>	Input field	

<b>100</b>	Deferred tax – changes in tax rate	£m (3dp)
<b>Full line title</b>	Deferred tax – changes in tax rate	
<b>Definition</b>	Movement in deferred tax asset/liability due to changes in tax rate.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Section 6.1: Profit and Loss

<b>101</b>	VAT	£m (3dp)
<b>Full line title</b>	VAT	
<b>Definition</b>	Amount to be paid to Customs and Excise in respect of VAT during the financial year.	
<b>Processing rules</b>	Input field	

<b>102</b>	Other tax expense	£m (3dp)
<b>Full line title</b>	Other (please specify)	
<b>Definition</b>	Other tax expenses other than those allocated to lines 97-101 above incurred during the financial year.	
<b>Processing rules</b>	Input field	

<b>103</b>	Tax expense - Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total tax expense incurred in the financial year.	
<b>Processing rules</b>	Calculated: sum of lines 97-102	

Business Plan Guidance for Retail Applicants

Section 6.1: Profit and Loss

**BLOCK J – DIVIDEND PAID**

<b>104</b>	Dividend paid	£m (3dp)
<b>Full line title</b>	Dividend paid	
<b>Definition</b>	Dividend paid for the financial year.	
<b>Processing rules</b>	Input field	

**BLOCK K – RETAINED PROFIT**

<b>105</b>	Retained profit	£m (3dp)
<b>Full line title</b>	Retained profit	
<b>Definition</b>	Retained profit for the financial year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Cash Flow Analysis

**BLOCK A – CASH FLOWS FROM OPERATING ACTIVITIES**

<b>1</b>	Receipts from customers	£m (3dp)
<b>Full line title</b>	Receipts from customers	
<b>Definition</b>	Cash received from customers during the financial year for provision of water and sewerage services.	
<b>Processing rules</b>	Input field	

<b>2</b>	Payments to suppliers and employees	£m (3dp)
<b>Full line title</b>	Payments to suppliers and employees	
<b>Definition</b>	Cash paid to suppliers, including the wholesaler and third party service providers, and employees in respect of salaries.	
<b>Processing rules</b>	Input field	

<b>3</b>	Borrowing costs	£m (3dp)
<b>Full line title</b>	Borrowing costs	
<b>Definition</b>	Cash paid to lenders in respect of interest, fees and commission during the financial year.	
<b>Processing rules</b>	Input field	

<b>4</b>	Tax paid	£m (3dp)
<b>Full line title</b>	Tax paid	
<b>Definition</b>	Cash paid in respect of tax during the financial year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Cash Flow Analysis

<b>5</b>	Receipt of government grants	£m (3dp)
<b>Full line title</b>	Receipt of government grants	
<b>Definition</b>	Cash received in respect of government grants during the financial year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Cash Flow Analysis

**BLOCK B – NET CASH FLOW FROM OPERATING ACTIVITIES**

<b>6</b>	Net cash flow from operating activities	£m (3dp)
<b>Full line title</b>	Net cash flow from operating activities	
<b>Definition</b>	Net cash flow from operating activities during the financial year.	
<b>Processing rules</b>	Calculated: sum of lines 1-5	

Business Plan Guidance for Retail Applicants

Table 6.3 : Cash Flow Analysis

**BLOCK C – CASH FLOWS FROM INVESTING ACTIVITIES**

<b>7</b>	Proceeds from sale of property , plant and equipment	£m (3dp)
<b>Full line title</b>	Proceeds from sale of property , plant and equipment	
<b>Definition</b>	Proceeds from sale of property , plant and equipment during the financial year.	
<b>Processing rules</b>	Input field	

<b>8</b>	Interest received	£m (3dp)
<b>Full line title</b>	Interest received	
<b>Definition</b>	Interest received during the financial year.	
<b>Processing rules</b>	Input field	

<b>9</b>	Purchase of property , plant and equipment	£m (3dp)
<b>Full line title</b>	Purchase of property , plant and equipment	
<b>Definition</b>	Purchase of property , plant and equipment during the financial year.	
<b>Processing rules</b>	Input field	

<b>10</b>	Purchase of intangible assets	£m (3dp)
<b>Full line title</b>	Purchase of intangible assets	
<b>Definition</b>	Purchase of intangible assets during the financial year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Cash Flow Analysis

<b>11</b>	Purchase of other financial assets	£m (3dp)
<b>Full line title</b>	Purchase of other financial assets	
<b>Definition</b>	Purchase of other financial assets during the financial year.	
<b>Processing rules</b>	Input field	

<b>12</b>	Acquisition of subsidiary, net of cash	£m (3dp)
<b>Full line title</b>	Acquisition of subsidiary, net of cash	
<b>Definition</b>	Acquisition of subsidiary, net of cash during the financial year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Cash Flow Analysis

**BLOCK D – NET CASH FLOWS USED IN INVESTING ACTIVITIES**

<b>13</b>	Net cash flows used in investing activities	£m (3dp)
<b>Full line title</b>	Net cash flows used in investing activities	
<b>Definition</b>	Net cash flows used in investing activities during the financial year.	
<b>Processing rules</b>	Calculated: sum of lines 7-12	

Business Plan Guidance for Retail Applicants

Table 6.3 : Cash Flow Analysis

**BLOCK E – CASH FLOWS FROM FINANCING ACTIVITIES**

<b>14</b>	Proceeds from issue of shares	£m (3dp)
<b>Full line title</b>	Proceeds from issue of shares	
<b>Definition</b>	Proceeds from issue of shares during the financial year.	
<b>Processing rules</b>	Input field	

<b>15</b>	Payment of finance lease liabilities	£m (3dp)
<b>Full line title</b>	Payment of finance lease liabilities	
<b>Definition</b>	Payment of finance lease liabilities during the financial year.	
<b>Processing rules</b>	Input field	

<b>16</b>	Proceeds from borrowings	£m (3dp)
<b>Full line title</b>	Proceeds from borrowings	
<b>Definition</b>	Proceeds from borrowings during the financial year.	
<b>Processing rules</b>	Input field	

<b>17</b>	Repayment of borrowings	£m (3dp)
<b>Full line title</b>	Repayment of borrowings	
<b>Definition</b>	Repayment of borrowings during the financial year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Cash Flow Analysis

<b>18</b>	Dividends paid to equity holders of the parent	£m (3dp)
<b>Full line title</b>	Dividends paid to equity holders of the parent	
<b>Definition</b>	Dividends paid to equity holders of the parent during the financial year.	
<b>Processing rules</b>	Input field	

<b>19</b>	Dividends paid to minority interests	£m (3dp)
<b>Full line title</b>	Dividends paid to minority interests	
<b>Definition</b>	Dividends paid to minority interests during the financial year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Cash Flow Analysis

**BLOCK F – NET CASH FLOWS FROM FINANCING ACTIVITIES**

<b>20</b>	Net cash flows from financing activities	£m (3dp)
<b>Full line title</b>	Net cash flows from financing activities	
<b>Definition</b>	Net cash flows from financing activities during the financial year.	
<b>Processing rules</b>	Calculated: sum of lines 14-19	

Business Plan Guidance for Retail Applicants

Table 6.3 : Cash Flow Analysis

**BLOCK G – CASH AND CASH EQUIVALENTS AT 1 APRIL**

<b>21</b>	Net increase in cash and cash equivalents	£m (3dp)
<b>Full line title</b>	Net increase in cash and cash equivalents	
<b>Definition</b>	Net increase in cash and cash equivalents during the financial year.	
<b>Processing rules</b>	Calculated: sum of lines 6,13 and 20	

<b>22</b>	Net foreign exchange difference	£m (3dp)
<b>Full line title</b>	Net foreign exchange difference	
<b>Definition</b>	Net foreign exchange difference occurring from transactions with customers and suppliers during the financial year.	
<b>Processing rules</b>	Input field	

<b>23</b>	Cash and cash equivalents at 1 April	£m (3dp)
<b>Full line title</b>	Cash and cash equivalents at 1 April	
<b>Definition</b>	Opening balance for Cash and cash equivalents at the start of the financial year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Cash Flow Analysis

**BLOCK H – CASH AND CASH EQUIVALENTS AT 31 MARCH**

<b>24</b>	Cash and cash equivalents at 31 March	£m (3dp)
<b>Full line title</b>	Cash and cash equivalents at 31 March	
<b>Definition</b>	Closing balance for Cash and cash equivalents at the end of the financial year.	
<b>Processing rules</b>	Calculated field: sum of lines 21, 22 and 23	

Business Plan Guidance for Retail Applicants

Table 6.3 : Balance Sheet

**BLOCK A – NON-CURRENT ASSETS**

<b>1</b>	Property	£m (3dp)
<b>Full line title</b>	Property	
<b>Definition</b>	Lower of historic cost net book value or realisable/fair value of property at the end of the financial year.	
<b>Processing rules</b>	Input field	

<b>2</b>	Plant	£m (3dp)
<b>Full line title</b>	Plant	
<b>Definition</b>	Lower of historic cost net book value or realisable/fair value of plant at the end of the financial year.	
<b>Processing rules</b>	Input field	

<b>3</b>	Equipment	£m (3dp)
<b>Full line title</b>	Equipment	
<b>Definition</b>	Lower of historic cost net book value or realisable/fair value of plant at the end of the financial year.	
<b>Processing rules</b>	Input field	

<b>4</b>	Vehicles	£m (3dp)
<b>Full line title</b>	Vehicles	
<b>Definition</b>	Lower of historic cost net book value or realisable/fair value of vehicles at the end of the financial year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Balance Sheet

<b>5</b>	Property, plant and equipment - other	£m (3dp)
<b>Full line title</b>	Other	
<b>Definition</b>	Lower of historic cost net book value or realisable/fair value of fixed assets at the end of the financial year, other than those allocated to property, plant, equipment and vehicles.	
<b>Processing rules</b>	Input field	

<b>6</b>	Property, plant and equipment - Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Lower of historic cost net book value or realisable/fair value of property, plant, equipment, vehicles and other.	
<b>Processing rules</b>	Calculated: sum of lines1-5.	

<b>7</b>	Goodwill	£m (3dp)
<b>Full line title</b>	Goodwill	
<b>Definition</b>	Difference between net book value of assets acquired and amount paid for assets.	
<b>Processing rules</b>	Input field	

<b>8</b>	Other intangible assets	£m (3dp)
<b>Full line title</b>	Other intangible assets	
<b>Definition</b>	An identifiable non-monetary asset without physical substance (except for Goodwill already reported under line 7 above).	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Balance Sheet

<b>9</b>	Investments	£m (3dp)
<b>Full line title</b>	Investments	
<b>Definition</b>	Value of non-current investment assets. These are assets, such as shares or property that are not expected to be sold in the next twelve months, are not held primarily for the purpose of being traded and are not cash or cash equivalent assets.	
<b>Processing rules</b>	Input field	

<b>10</b>	Total non-current assets	£m (3dp)
<b>Full line title</b>	Total non-current assets	
<b>Definition</b>	Summary of property, plant and equipment, Goodwill and Investments.	
<b>Processing rules</b>	Calculated: sum of lines 6-9	

Business Plan Guidance for Retail Applicants

Table 6.3 : Balance Sheet

**BLOCK B – CURRENT ASSETS**

<b>11</b>	Inventories – raw materials and consumables	£m (3dp)
<b>Full line title</b>	Raw materials and consumables	
<b>Definition</b>	Raw materials and consumables inventories held at the financial year end.	
<b>Processing rules</b>	Input field	

<b>12</b>	Inventories – others	£m (3dp)
<b>Full line title</b>	Others	
<b>Definition</b>	Inventories other than raw materials and consumables held at the year end.	
<b>Processing rules</b>	Input Field	

<b>13</b>	Inventories - Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Inventories held at the year end.	
<b>Processing rules</b>	Calculated: sum of lines 11 and 12	

<b>14</b>	Trade Receivables falling due within one year – trade debtors	£m (3dp)
<b>Full line title</b>	Trade Debtors	
<b>Definition</b>	Total Trade Debtors falling due within one year at financial year end.	
<b>Processing rules</b>	Input Field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Balance Sheet

<b>15</b>	Trade Receivables falling due within one year – inter-company debtors	£m (3dp)
<b>Full line title</b>	Inter-company debtors	
<b>Definition</b>	Total Inter-company debtors falling due within one year at financial year end. This will include balances with the parent company and any other associated companies.	
<b>Processing rules</b>	Input field	

<b>16</b>	Trade Receivables falling due within one year – other debtors	£m (3dp)
<b>Full line title</b>	Other Debtors	
<b>Definition</b>	Total Debtors falling due within one year at financial year end that are not trade debtors, inter-company debtors or prepayments and accrued income.	
<b>Processing rules</b>	Input Field	

<b>17</b>	Trade Receivables falling due within one year – Prepayments and accrued income	£m (3dp)
<b>Full line title</b>	Prepayments and accrued income	
<b>Definition</b>	Total prepayments and accrued income at the financial year end.	
<b>Processing rules</b>	Input Field	

<b>18</b>	Total trade receivables falling due within one year	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Sum of trade debtors, inter-company debtors and other debtors falling due within one year and prepayments and accrued income.	
<b>Processing rules</b>	Calculated: sum of lines 14-17	

Business Plan Guidance for Retail Applicants

Table 6.3 : Balance Sheet

<b>19</b>	Trade Receivables falling due after one year – Inter-company debtors	£m (3dp)
<b>Full line title</b>	Inter-company debtors	
<b>Definition</b>	Total Inter-company debtors falling due after one year at financial year end. This will include balances with the parent company and any other associated companies.	
<b>Processing rules</b>	Input Field	

<b>20</b>	Trade Receivables falling due after one year – Other debtors	£m (3dp)
<b>Full line title</b>	Other debtors	
<b>Definition</b>	Total Debtors falling due after one year at financial year end that are not inter-company debtors.	
<b>Processing rules</b>	Input Field	

<b>21</b>	Total Trade Receivables falling due after one year	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Sum of inter-company debtors and other debtors falling due after one year.	
<b>Processing rules</b>	Calculated: sum of lines 19 and 20	

<b>22</b>	Cash and cash equivalent	£m (3dp)
<b>Full line title</b>	Cash and cash equivalent	
<b>Definition</b>	Cash in hand and cash deposit balances at the year end. Any overdrafts (i.e. negative cash balances) should be included in borrowings due within one year and the cash balance should be shown as zero.	
<b>Processing rules</b>	Input Field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Balance Sheet

<b>23</b>	Total current assets	£m (3dp)
<b>Full line title</b>	Total current assets	
<b>Definition</b>	Sum of Inventories, trade receivables falling due within one year, trade receivables falling due after one year and cash and cash equivalent.	
<b>Processing rules</b>	Calculated: sum of lines 13, 18, 21 and 22	

Business Plan Guidance for Retail Applicants

Table 6.3 : Balance Sheet

**BLOCK C – CURRENT LIABILITIES**

<b>24</b>	Creditors – amounts falling due within one year – Trade and other payables	£m (3dp)
<b>Full line title</b>	Trade and other payables	
<b>Definition</b>	Trade and capital creditors at financial year-end.	
<b>Processing rules</b>	Input field	

<b>25</b>	Creditors – amounts falling due within one year – inter-company creditors	£m (3dp)
<b>Full line title</b>	Inter-company creditors	
<b>Definition</b>	Total Inter-company creditors falling due within one year at financial year end. This will include balances with the parent company and any other associated companies.	
<b>Processing rules</b>	Input field	

<b>26</b>	Creditors – amounts falling due within one year – Payments received in advance	£m (3dp)
<b>Full line title</b>	Payments received in advance	
<b>Definition</b>	Payments received in advance at financial year-end.	
<b>Processing rules</b>	Input field	

<b>27</b>	Creditors – amounts falling due within one year – Other taxes and social security	£m (3dp)
<b>Full line title</b>	Other taxes and social security	
<b>Definition</b>	Other taxes and social security creditors outstanding at financial year end (excluding corporation tax).	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Balance Sheet

<b>28</b>	Creditors – amounts falling due within one year – Other Creditors	£m (3dp)
<b>Full line title</b>	Other Creditors	
<b>Definition</b>	Other creditors at financial year-end.	
<b>Processing rules</b>	Input field	

<b>29</b>	Creditors – amounts falling due within one year – Accruals and other deferred income	£m (3dp)
<b>Full line title</b>	Accruals and other deferred income	
<b>Definition</b>	Accruals and other deferred income at financial year-end.	
<b>Processing rules</b>	Input field	

<b>30</b>	Creditors – amounts falling due within one year – Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total creditors falling due within one year (other than items defined as borrowings but to include overdraft) at financial year end.	
<b>Processing rules</b>	Calculated: sum of lines 24-29	

<b>31</b>	Short term borrowing	£m (3dp)
<b>Full line title</b>	Short term borrowing	
<b>Definition</b>	Borrowings falling due within one year at financial year end.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Balance Sheet

<b>32</b>	Current proportion of long-term borrowings	£m (3dp)
<b>Full line title</b>	Current proportion of long-term borrowings	
<b>Definition</b>	Portion of long-term borrowings falling due within one year at financial year end.	
<b>Processing rules</b>	Input field	

<b>33</b>	Current tax payable	£m (3dp)
<b>Full line title</b>	Current tax payable	
<b>Definition</b>	Corporation tax payable within one year at financial year end.	
<b>Processing rules</b>	Input field	

<b>34</b>	Short-term provisions	£m (3dp)
<b>Full line title</b>	Short-term provisions	
<b>Definition</b>	Provisions expected to be utilised within one year at financial year end.	
<b>Processing rules</b>	Input field	

<b>35</b>	Total current liabilities	£m (3dp)
<b>Full line title</b>	Total current liabilities	
<b>Definition</b>	Total liabilities expected to fall due within one year at financial year end.	
<b>Processing rules</b>	Calculated: sum of lines 30-34	

Business Plan Guidance for Retail Applicants

Table 6.3 : Balance Sheet

**BLOCK D – NET CURRENT ASSETS**

<b>36</b>	Net current assets	£m (3dp)
<b>Full line title</b>	Net current assets	
<b>Definition</b>	Current assets less current liabilities at financial year end.	
<b>Processing rules</b>	Calculated: line 23 less line 35	

Business Plan Guidance for Retail Applicants

Table 6.3 : Balance Sheet

**BLOCK E – NON-CURRENT LIABILITIES**

<b>37</b>	Creditors – amounts falling due after one year – Long-term borrowings	£m (3dp)
<b>Full line title</b>	Long-term borrowings	
<b>Definition</b>	Borrowings expected to be repaid after one year at financial year end (excludes short-term portion of long-term borrowings).	
<b>Processing rules</b>	Input field	

<b>38</b>	Creditors – amounts falling due after one year – Other creditors and deferred income	£m (3dp)
<b>Full line title</b>	Other creditors and deferred income	
<b>Definition</b>	Other creditors and deferred income expected to fall due after one year at financial year end.	
<b>Processing rules</b>	Input field	

<b>39</b>	Creditors – amounts falling due after one year – Total	£m (3dp)
<b>Full line title</b>	Total	
<b>Definition</b>	Total creditors expected to fall due after one year at financial year end.	
<b>Processing rules</b>	Calculated: sum of lines 37 and 38	

<b>40</b>	Creditors – amounts falling due after one year – Deferred tax	£m (3dp)
<b>Full line title</b>	Deferred tax	
<b>Definition</b>	Closing deferred tax provision or recognised deferred tax assets (cumulative) under present accounting standards (FRS19) at financial year end.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Balance Sheet

<b>41</b>	Creditors – amounts falling due after one year – long-term provisions	£m (3dp)
<b>Full line title</b>	Long-term provisions	
<b>Definition</b>	Provisions expected to be utilised after more than one year at financial year end.	
<b>Processing rules</b>	Input field	

<b>42</b>	Total non-current liabilities	£m (3dp)
<b>Full line title</b>	Total non-current liabilities	
<b>Definition</b>	Total liabilities expected to fall due after one year at financial year end.	
<b>Processing rules</b>	Calculated: sum of lines 39, 40 and 41	

**BLOCK F – EQUITY**

<b>43</b>	Share capital	£m (3dp)
<b>Full line title</b>	Share capital	
<b>Definition</b>	Value of share capital in issue at original issue cost at financial year end.	
<b>Processing rules</b>	Input field	

<b>44</b>	Other reserves	£m (3dp)
<b>Full line title</b>	Other reserves (please specify)	
<b>Definition</b>	Reserves other than retained earnings (eg share premium reserve).	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 6.3 : Balance Sheet

<b>45</b>	Retained earnings	£m (3dp)
<b>Full line title</b>	Retained earnings	
<b>Definition</b>	Total retained earnings at end of financial year.	
<b>Processing rules</b>	Input field	

<b>46</b>	Total equity	£m (3dp)
<b>Full line title</b>	Total equity	
<b>Definition</b>	Total equity at end of financial year.	
<b>Processing rules</b>	Calculated: sum of lines 43, 44, and 45	

<b>47</b>	Total equity and non-current liabilities	£m (3dp)
<b>Full line title</b>	Total equity and non-current liabilities	
<b>Definition</b>	Total equity and non-current liabilities at end of financial year.	
<b>Processing rules</b>	Calculated: sum of lines 42 and 46	

Business Plan Guidance for Retail Applicants

Table 6.4: Disclosure of related parties and related party transactions

<b>Col 1</b>	Sales to Related Party	£m (3dp)
<b>Full line title</b>	Sales to Related Party	
<b>Definition</b>	Sales of goods and services to a parent or associate company during the financial year, including finance revenue.	
<b>Processing rules</b>	Input field	

<b>Col 2</b>	Purchases from related party	£m (3dp)
<b>Full line title</b>	Purchases from related party	
<b>Definition</b>	Purchases of goods and services from a parent or associate company during the financial year, including finance charges.	
<b>Processing rules</b>	Input field	

<b>Col 3</b>	Amounts owed from Related Party	£m (3dp)
<b>Full line title</b>	Amounts owed from Related Party	
<b>Definition</b>	Amounts owed from a parent or associate company in respect of the sale of goods and services during the financial year.	
<b>Processing rules</b>	Input field	

<b>Col 4</b>	Amounts owed to related party	£m (3dp)
<b>Full line title</b>	Amounts owed to related party	
<b>Definition</b>	Amounts owed to a parent or associate company in respect of the purchases of goods and services during the financial year.	
<b>Processing rules</b>	Input field	

Business Plan Guidance for Retail Applicants

Table 6.5: Tax analysis

**BLOCK A – LOSS MEMORANDUM**

<b>1</b>	Opening balance (inherited on transfer)	£m (3dp)
<b>Full line title</b>	Opening balance (inherited on transfer)	
<b>Definition</b>	Tax losses transferred to the applicant's business at the start of operations.	
<b>Processing rules</b>	Input field	

<b>2</b>	Loss generated in period	£m (3dp)
<b>Full line title</b>	Loss generated in period	
<b>Definition</b>	Tax losses generated during the financial year. Please detail group relief losses where applicable.	
<b>Processing rules</b>	Input field	

<b>3</b>	Loss relief utilised in the period	£m (3dp)
<b>Full line title</b>	Loss relief utilised in the period	
<b>Definition</b>	Tax losses utilised against taxable gains during the financial year. Please detail group relief losses where applicable.	
<b>Processing rules</b>	Input field	

<b>4</b>	Closing balance	£m (3dp)
<b>Full line title</b>	Closing balance	
<b>Definition</b>	Closing balance of tax losses.	
<b>Processing rules</b>	Calculated: sum of lines 1, 2 and 3	

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Table 6.5: Tax analysis

**BLOCK B – CAPITAL ALLOWANCES**

<b>5</b>	Short-life assets – Opening balance (inherited on transfer)	£m (3dp)
<b>Full line title</b>	Opening balance (inherited on transfer)	
<b>Definition</b>	Opening balance of qualifying short-life assets (ie assets eligible for capital allowances) transferred to the business at the start of operations.	
<b>Processing rules</b>	Input field	

<b>6</b>	Short-life assets - Additions	£m (3dp)
<b>Full line title</b>	Additions	
<b>Definition</b>	Additions of qualifying short-life assets during the financial year.	
<b>Processing rules</b>	Input field	

<b>7</b>	Short-life assets – Disposals	£m (3dp)
<b>Full line title</b>	Disposals	
<b>Definition</b>	Disposals of qualifying short-life assets during the financial year.	
<b>Processing rules</b>	Input field	

<b>8</b>	Short-life assets –Writing Down Allowances at 25%	£m (3dp)
<b>Full line title</b>	Less: Writing Down Allowances @ 25%	
<b>Definition</b>	Writing Down Allowances for short-life assets are calculated as 25% of the qualifying asset balance.	
<b>Processing rules</b>	Calculated: 25% of the sum of lines 5, 6 and 7	

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<b>9</b>	Short-life assets - Closing balance	£m (3dp)
<b>Full line title</b>	Closing balance	
<b>Definition</b>	Closing balance for qualifying short-life assets	
<b>Processing rules</b>	Calculated field: sum of lines 5, 6, 7 and 8	

<b>10</b>	Long-life assets – Opening balance (inherited on transfer)	£m (3dp)
<b>Full line title</b>	Opening balance (inherited on transfer)	
<b>Definition</b>	Opening balance of qualifying long-life assets (ie assets eligible for capital allowances) transferred to the business at the start of operations.	
<b>Processing rules</b>	Input field	

<b>11</b>	Long-life assets - Additions	£m (3dp)
<b>Full line title</b>	Additions	
<b>Definition</b>	Additions of qualifying long-life assets during the financial year.	
<b>Processing rules</b>	Input field	

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Table 6.5: Tax analysis

<b>12</b>	Long-life assets – Disposals	£m (3dp)
<b>Full line title</b>	Disposals	
<b>Definition</b>	Disposals of qualifying long-life assets during the financial year.	
<b>Processing rules</b>	Input field	

<b>13</b>	Long-life assets –Writing Down Allowances at 6%	£m (3dp)
<b>Full line title</b>	Less: Writing Down Allowances @ 6%	
<b>Definition</b>	Writing Down Allowances for long-life assets are calculated as 6% of the qualifying asset balance.	
<b>Processing rules</b>	Calculated: 6% of the sum of lines 10, 11 and 12	

<b>14</b>	Long-life assets - Closing balance	£m (3dp)
<b>Full line title</b>	Closing balance	
<b>Definition</b>	Closing balance for qualifying long-life assets.	
<b>Processing rules</b>	Calculated field: sum of lines 10, 11, 12 and 13	

<b>15</b>	Total Capital Allowances	£m (3dp)
<b>Full line title</b>	Total Capital Allowances	
<b>Definition</b>	Total Capital Allowances.	
<b>Processing rules</b>	Calculated: sum of lines 9 and 14	

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Table 6.5: Tax analysis

**BLOCK C – DEFERRED TAX**

<b>16</b>	Net Book Value of qualifying assets	£m (3dp)
<b>Full line title</b>	Net Book Value of qualifying assets	
<b>Definition</b>	Accounting value of the qualifying assets, being historic cost less accounting depreciation.	
<b>Processing rules</b>	Input field	

<b>17</b>	Less: tax written down value of qualifying assets	£m (3dp)
<b>Full line title</b>	Less: tax written down value of qualifying assets	
<b>Definition</b>	Tax value of qualifying assets, being historic cost less capital allowances.	
<b>Processing rules</b>	Calculated: sum of lines 9 and 14	

<b>18</b>	Accelerated capital allowances	£m (3dp)
<b>Full line title</b>	Accelerated capital allowances	
<b>Definition</b>	Difference between NBV of qualifying assets and tax written down value of qualifying assets.	
<b>Processing rules</b>	Calculated: sum of lines 16 and 17	

<b>19</b>	Off set of tax losses to extent of liability	£m (3dp)
<b>Full line title</b>	Off set of tax losses to extent of liability	
<b>Definition</b>	To the extent that there are tax losses in the business they can be set off against the deferred tax liability.	
<b>Processing rules</b>	Brought down from line 4	

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<b>20</b>	Net timing differences	£m (3dp)
<b>Full line title</b>	Net timing differences	
<b>Definition</b>	Net timing differences.	
<b>Processing rules</b>	Calculated: sum of lines 18 and 19	

<b>21</b>	Deferred tax liability/(asset)	£m (3dp)
<b>Full line title</b>	Deferred tax liability/(asset)	
<b>Definition</b>	Calculated as the tax rate times the net timing differences.	
<b>Processing rules</b>	Input field	

<b>22</b>	Opening deferred tax liability/(asset) on transfer	£m (3dp)
<b>Full line title</b>	Opening deferred tax liability/(asset) on transfer	
<b>Definition</b>	Opening deferred tax liability/(asset) on transfer.	
<b>Processing rules</b>	Input field	

<b>23</b>	Deferred tax charge/(credit)	£m (3dp)
<b>Full line title</b>	Deferred tax charge/(credit)	
<b>Definition</b>	Calculated as the deferred tax liability/(asset) at the end of the financial year less the opening deferred tax liability/(asset).	
<b>Processing rules</b>	Input field	

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Table 6.5: Tax analysis

**BLOCK D – CORPORATION TAX**

<b>24</b>	Profit before tax	£m (3dp)
<b>Full line title</b>	Profit before tax	
<b>Definition</b>	Profit before tax for the financial year, as per the profit and loss account.	
<b>Processing rules</b>	Input field	

<b>25</b>	Add backs: depreciation charge	£m (3dp)
<b>Full line title</b>	Depreciation charge	
<b>Definition</b>	Depreciation charge for the financial year.	
<b>Processing rules</b>	Input field	

<b>26</b>	Add backs: Amortisation of internally generated/inherited goodwill	£m (3dp)
<b>Full line title</b>	Amortisation of internally generated/inherited goodwill	
<b>Definition</b>	Amortisation of internally generated/inherited goodwill.	
<b>Processing rules</b>	Input field	

<b>27</b>	Add backs: Disallowable operating costs	£m (3dp)
<b>Full line title</b>	Disallowable operating costs	
<b>Definition</b>	Operating costs which are not permissible for corporation tax purposes.	
<b>Processing rules</b>	Input field	

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<b>28</b>	Add backs: Disallowable set up costs	£m (3dp)
<b>Full line title</b>	Disallowable set up costs	
<b>Definition</b>	Set up costs which are not permissible for corporation tax purposes.	
<b>Processing rules</b>	Input field	

<b>29</b>	Deductions: Capital Allowances	£m (3dp)
<b>Full line title</b>	Capital Allowances for the financial year	
<b>Definition</b>	Calculated capital allowances for the financial year for short-life and long-life assets.	
<b>Processing rules</b>	Calculated: sum of lines 8 and 13	

<b>30</b>	Deductions: Interest income	£m (3dp)
<b>Full line title</b>	Interest income	
<b>Definition</b>	Interest income for the financial year.	
<b>Processing rules</b>	Input field	

<b>31</b>	Taxable profit/loss before loss relief	£m (3dp)
<b>Full line title</b>	Taxable profit/loss before loss relief	
<b>Definition</b>	Taxable profit/loss before loss relief.	
<b>Processing rules</b>	Calculated: sum of lines 24-30	

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<b>32</b>	Loss relief	£m (3dp)
<b>Full line title</b>	Loss relief	
<b>Definition</b>	Loss relief utilised in the financial year against the taxable profit for the year	
<b>Processing rules</b>	Brought forward line 3	

<b>33</b>	Total chargeable profit	£m (3dp)
<b>Full line title</b>	Total chargeable profit	
<b>Definition</b>	Total chargeable profit	
<b>Processing rules</b>	Calculated: sum of lines 31 and 32	

<b>34</b>	Tax charged at corporate tax rate	£m (3dp)
<b>Full line title</b>	Tax charged at corporate tax rate	
<b>Definition</b>	Tax charge for the financial year, being the total chargeable profit multiplied by the corporate tax rate for the year.	
<b>Processing rules</b>	Input field	

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Table 6.5: Tax analysis

**BLOCK D – TOTAL TAX CHARGE (CURRENT TAX AND DEFERRED TAX)**

<b>35</b>	Total tax charge (current tax and deferred tax)	£m (3dp)
<b>Full line title</b>	Total tax charge (current tax and deferred tax)	
<b>Definition</b>	Total tax charge (current tax and deferred tax) for the financial year.	
<b>Processing rules</b>	Calculated: sum of lines 37 and 52	

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Table 6.6: Asset information

**BLOCK A –ASSETS**

<b>1</b>	Property	£m (3dp)
<b>Full line title</b>	Property	
<b>Definition</b>	Property assets	
<b>Processing rules</b>	Input field	

<b>2</b>	Plant and equipment	£m (3dp)
<b>Full line title</b>	Plant and equipment	
<b>Definition</b>	Plant and equipment assets	
<b>Processing rules</b>	Input field	

<b>3</b>	Computer hardware	£m (3dp)
<b>Full line title</b>	Computer hardware	
<b>Definition</b>	Computer hardware assets	
<b>Processing rules</b>	Input field	

<b>4</b>	Computer software	£m (3dp)
<b>Full line title</b>	Computer software	
<b>Definition</b>	Computer software assets	
<b>Processing rules</b>	Input field	

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Table 6.6: Asset information

<b>5</b>	Telecommunications equipment	£m (3dp)
<b>Full line title</b>	Telecommunications equipment	
<b>Definition</b>	Telecommunications equipment assets	
<b>Processing rules</b>	Input field	

<b>6</b>	Fixtures and fittings	£m (3dp)
<b>Full line title</b>	Fixtures and fittings	
<b>Definition</b>	Fixtures and fittings assets	
<b>Processing rules</b>	Input field	

<b>7</b>	Vehicles	£m (3dp)
<b>Full line title</b>	Vehicles	
<b>Definition</b>	Vehicles assets	
<b>Processing rules</b>	Input field	

<b>8-10</b>	Other unnamed assets groups	£m (3dp)
<b>Full line title</b>	Enter asset group here	
<b>Definition</b>	Other categories of assets to be input by applicants	
<b>Processing rules</b>	Input field	

<b>11</b>	Total assets	£m (3dp)
<b>Full line title</b>	Total assets	
<b>Definition</b>	Total assets	
<b>Processing rules</b>	Calculated: sum of lines 1-10	