

ANNUAL RETURN INFORMATION REQUIREMENTS

**SECTION F: STATUTORY ACCOUNTS**  
**Table F1: Income and Expenditure Account**

Line Ref.	Description	Ofwat Reference JR00	Units	Field Type	Report Year - 1		10	
					2002-03	CG	Report Year 2003-04	CG
<b>Income and Expenditure Account for year ending 31 March</b>								
F1.1	Total Income	JR00 T18L1	£m	BF	0	0	958.292	A1
F1.2	Employment costs	-	£m	I			-128.336	A1
F1.3	PPP operating costs	-	£m	I			-113.008	A1
F1.4	Other operating costs	-	£m	I			-176.927	A1
F1.5	Bad Debts	-	£m	I			-38.57	A1
F1.6	Non-recurring costs	-	£m	I			0	A1
F1.7	Own work capitalised	-	£m	I			35.911	A1
F1.8	Charge to work in progress	-	£m	I			0	A1
F1.9	Total Costs	JR00 T18L2	£m	C	0		-420.93	A1
F1.10	Other Income	JR00 T18L5	£m	I			0	A1
F1.11	Surplus before Depreciation and Interest	-	£m	C	0		537.362	A1
F1.12	Asset Depreciation	-	£m	I			-119.591	A1
F1.13	Infrastructure Depreciation	-	£m	I			-143	A1
F1.14	Gain/(Loss) on disposal of fixed assets	-	£m	I			2.444	A1
F1.15	Surplus before Interest	-	£m	C	0		277.215	A1
F1.16	Interest received	-	£m	I			1.001	A1
F1.17	Interest paid	-	£m	I			-137.645	A1
F1.18	Interest in finance lease rentals	-	£m	I			0	A1
F1.19	Surplus (deficit) on ordinary activities before taxation	JR00 T18L7	£m	C	0		140.571	A1
F1.20	Taxation	JR00 T18L8	£m	I			-27.241	A1
F1.21	Surplus (deficit) on ordinary activities after taxation	JR00 T18L9	£m	C	0		113.33	A1
F1.22	Exceptional items	JR00 T18L10	£m	I			-52.697	A1
F1.23	Surplus (deficit) for the year	JR00 T18L11	£m	C	0		60.633	A1

Prepared by: ..... Date: .....  
 Checked by: ..... Date: .....  
 Authorised by: Douglas Millican Date: .....

ANNUAL RETURN INFORMATION REQUIREMENTS

**SECTION F: STATUTORY ACCOUNTS**  
**Table F1: Income and Expenditure Account**

Line Ref.	Description	Ofwat Reference JR00	Units	Field Type
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10
Report Year 2003-04

Comment Necessary	Comment
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**Income and Expenditure Account for year ending 31 March**

F1.1	Total Income	JR00 T18L1	£m	BF
F1.2	Employment costs	-	£m	I
F1.3	PPP operating costs	-	£m	I
F1.4	Other operating costs	-	£m	I
F1.5	Bad Debts	-	£m	I
F1.6	Non-recurring costs	-	£m	I
F1.7	Own work capitalised	-	£m	I
F1.8	Charge to work in progress	-	£m	I
F1.9	Total Costs	JR00 T18L2	£m	C
F1.10	Other Income	JR00 T18L5	£m	I
F1.11	Surplus before Depreciation and Interest	-	£m	C
F1.12	Asset Depreciation	-	£m	I
F1.13	Infrastructure Depreciation	-	£m	I
F1.14	Gain/(Loss) on disposal of fixed assets	-	£m	I
F1.15	Surplus before Interest	-	£m	C
F1.16	Interest received	-	£m	I
F1.17	Interest paid	-	£m	I
F1.18	Interest in finance lease rentals	-	£m	I
F1.19	Surplus (deficit) on ordinary activities before taxation	JR00 T18L7	£m	C
F1.20	Taxation	JR00 T18L8	£m	I
F1.21	Surplus (deficit) on ordinary activities after taxation	JR00 T18L9	£m	C
F1.22	Exceptional items	JR00 T18L10	£m	I
F1.23	Surplus (deficit) for the year	JR00 T18L11	£m	C

#REF!

Benchmarking A1

A1	G
A2	N
A3	N
A4	N
AX	G
B2	N
B3	N
B4	N
BX	N
C2	N
C3	N
C4	N
C5	N
CX	N
M	N
N	N
D3	N
D4	N
D5	N
D6	N
DX	N

**Issues with data**

**Problem ? Solution**

F1.9-F1.3 should equal E1.26+E2.26  
F1.3 should equal E1.37 + E2.37  
F1.9 less E1.38 and E1.37 should equal E1.39+E2.39

Y Please amend numbers so they reconcile  
Y Please amend numbers so they reconcile  
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Checked by: .....	Date: .....
Authorised by: Douglas Millican	Date: .....

Edition 1

ANNUAL RETURN INFORMATION REQUIREMENTS

**SECTION F : STATUTORY ACCOUNTS**  
**Table F2: Balance Sheet**

Line Ref.	Description	Ofwat Reference JR00	Units	Field Type	Report Year -1		Report Year	
					2002-03	CG	2003-04	CG
							10	
<b>Fixed Assets</b>								
F2.1	Tangible Fixed Assets	JR00 T19L1	£m	I			2581.172	A1
F2.2	Investments	JR00 T19L2	£m	I			0.078	A1
F2.3	Total Fixed Assets	JR00 T19L3	£m	C	0		2581.25	A1
<b>Current Assets</b>								
F2.4	Stock	JR01 T19L4	£m	I			4.503	A1
F2.5	Debtors	JR01 T19L5	£m	I			205.861	A1
F2.6	Cash at bank and in hand	JR01 T19L6	£m	I			10.581	A1
F2.7	Short term investments	JR01 T19L7	£m	I			0	A1
F2.8	Total current assets	JR01 T19L8	£m	C	0		220.945	A1
<b>Creditors: Amounts Falling Due Within One Year</b>								
F2.9	Not in use							
F2.10	Other Creditors	JR01 T19L11	£m	I			-252.564	A1
F2.11	Total Creditors	JR01 T19L12	£m	C	0		-252.564	A1
F2.12	Net Current Assets	JR01 T19L13	£m	C	0		-31.619	A1
<b>Creditors: Amounts Falling Due After More Than One Year</b>								
F2.13	Not in use							
F2.14	Other Creditors	JR01 T19L15	£m	I			-50.25	A1
F2.15	Total Creditors	JR01 T19L16	£m	C	0		-50.25	A1
F2.16	Provision for liabilities and charges	JR01 T19L17	£m	I			-114.921	A1
F2.17	Deferred Income	JR01 T19L18	£m	I			-16.979	A1
F2.18	Net assets employed	JR01 T19L19	£m	C	0		2367.481	A1
<b>Capital and Reserves</b>								
F2.19	Government and Other Loans	JR01 T19L23	£m	I			2138.516	A1
F2.20	Income and Expenditure Reserve	JR01 T19L22	£m	I			228.964	A1
F2.21	Capital and Reserves	JR01 T19L24	£m	C	0		2367.48	A1

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 Authorised by: Douglas Millican Date: .....

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS

Table F2: Balance Sheet

Line Ref.	Description	Ofwat Reference	Units	Field Type
		JR00		

10
Report Year 2003-04

Comment Necessary	Comment
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Fixed Assets				
F2.1	Tangible Fixed Assets	JR00 T19L1	£m	I
F2.2	Investments	JR00 T19L2	£m	I
F2.3	Total Fixed Assets	JR00 T19L3	£m	C

Current Assets				
F2.4	Stock	JR01 T19L4	£m	I
F2.5	Debtors	JR01 T19L5	£m	I
F2.6	Cash at bank and in hand	JR01 T19L6	£m	I
F2.7	Short term investments	JR01 T19L7	£m	I
F2.8	Total current assets	JR01 T19L8	£m	C

Creditors: Amounts Falling Due Within One Year				
F2.9	Not in use			
F2.10	Other Creditors	JR01 T19L11	£m	I
F2.11	Total Creditors	JR01 T19L12	£m	C
F2.12	Net Current Assets	JR01 T19L13	£m	C

Creditors: Amounts Falling Due After More Than One Year				
F2.13	Not in use			
F2.14	Other Creditors	JR01 T19L15	£m	I
F2.15	Total Creditors	JR01 T19L16	£m	C

F2.16	Provision for liabilities and charges	JR01 T19L17	£m	I
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F2.17	Deferred Income	JR01 T19L18	£m	I
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F2.18	Net assets employed	JR01 T19L19	£m	C
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Capital and Reserves				
F2.19	Government and Other Loans	JR01 T19L23	£m	I
F2.20	Income and Expenditure Reserve	JR01 T19L22	£m	I
F2.21	Capital and Reserves	JR01 T19L24	£m	C

Benchmarking A1	
A1	G
A2	N
A3	N
A4	N
AX	G
B2	N
B3	N
B4	N
BX	N
C2	N
C3	N
C4	N
C5	N
CX	N
M	N
N	N
D3	N
D4	N
D5	N
D6	N
DX	N

Issues with data

F2.19 should equal F3.23  
F2.10 should equal F4.14  
F2.11 should equal F4.14

Problem ? Solution

Y No solution required  
N No solution required  
N No solution required

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Checked by: .....	Date: .....
Authorised by: Douglas Millican	Date: .....

ANNUAL RETURN INFORMATION REQUIREMENTS

**SECTION F : STATUTORY ACCOUNTS**  
**Table F3: Analysis of Borrowing**

Line Ref.	Description	Ofwat Reference JR98	Units	Field Type	Report Year -1		Report Year	
					2002-03	CG	2003-04	CG
<b>Borrowings Falling Due Within One Year</b>							10	
F3.1	Not in use							
F3.2	Bank loans	JR98 T19aL2	£m	I			0	A1
F3.3	Finance leases	JR98 T19aL3	£m	I			0	A1
F3.4	Debentures	JR98 T19aL4	£m	I			0	A1
F3.5	Government loans	-	£m	I			-152.671	A1
F3.6	Other loans	JR98 T19aL7	£m	I			-12.727	A1
F3.7	Total	JR98 T19aL8	£m	C	0		-165.398	A1
<b>Borrowings Falling Due After More Than One Year</b>								
F3.8	Bank loans	JR98 T19aL9	£m	I			0	A1
F3.9	Bonds	JR98 T19aL10	£m	I			0	A1
F3.10	Finance leases	JR98 T19aL11	£m	I			0	A1
F3.11	Debentures	JR98 T19aL12	£m	I			0	A1
F3.12	Government loans	JR98 T19aL13	£m	I			-1985.845	A1
F3.13	Other loans	JR98 T19aL15	£m	I			-41.594	A1
F3.14	Total	JR98 T19aL16	£m	C	0		-2027.439	A1
F3.15	Total borrowings	JR98 T19aL17	£m	C	0		-2192.837	A1
<b>Cash and Overdrafts</b>								
F3.16	Not in use							
F3.17	Short term investments	JR98 T19aL19	£m	I			0	A1
F3.18	Bank overdraft	JR98 T19aL21	£m	I			0	A1
F3.19	Total	JR98 T19aL22	£m	C	0		0	A1
F3.20	Not in use							
<b>Analysis of Gross Borrowing</b>								
F3.21	Fixed rate debt	JR98 T19aL24	£m	I			-2189.416	A1
F3.22	Floating rate debt	JR98 T19aL25	£m	I			-3.421	A1
F3.23	Total borrowing	JR98 T19aL26	£m	C	0		-2192.837	A1

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 Authorised by: Douglas Millican Date: .....

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS

Table F3: Analysis of Borrowing

Line Ref.	Description	Ofwat Reference JR98	Units	Field Type
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10
Report Year 2003-04

Comment Necessary	Comment
Y/N	

Borrowings Falling Due Within One Year				
F3.1	Not in use			
F3.2	Bank loans	JR98 T19aL2	£m	I
F3.3	Finance leases	JR98 T19aL3	£m	I
F3.4	Debentures	JR98 T19aL4	£m	I
F3.5	Government loans	-	£m	I
F3.6	Other loans	JR98 T19aL7	£m	I
F3.7	Total	JR98 T19aL8	£m	C

Borrowings Falling Due After More Than One Year				
F3.8	Bank loans	JR98 T19aL9	£m	I
F3.9	Bonds	JR98 T19aL10	£m	I
F3.10	Finance leases	JR98 T19aL11	£m	I
F3.11	Debentures	JR98 T19aL12	£m	I
F3.12	Government loans	JR98 T19aL13	£m	I
F3.13	Other loans	JR98 T19aL15	£m	I
F3.14	Total	JR98 T19aL16	£m	C
F3.15	Total borrowings	JR98 T19aL17	£m	C

Cash and Overdrafts				
F3.16	Not in use			
F3.17	Short term investments	JR98 T19aL19	£m	I
F3.18	Bank overdraft	JR98 T19aL21	£m	I
F3.19	Total	JR98 T19aL22	£m	C
F3.20	Not in use			

Analysis of Gross Borrowing				
F3.21	Fixed rate debt	JR98 T19aL24	£m	I
F3.22	Floating rate debt	JR98 T19aL25	£m	I
F3.23	Total borrowing	JR98 T19aL26	£m	C

Benchmarking A1  
A1 G  
A2 N  
A3 N  
A4 N  
AX G  
B2 N  
B3 N  
B4 N  
BX N  
C2 N  
C3 N  
C4 N  
C5 N  
CX N  
M N  
N N  
D3 N  
D4 N  
D5 N  
D6 N  
DX N

Issues with data

Problem ? Solution

F3.23 should equal F3.15  
F3.15 should equal F2.19

N  
Y

No solution required  
Please amend numbers so they reconcile

Prepared by: .....	Date: .....
Checked by: .....	Date: .....
Authorised by: Douglas Millican	Date: .....

SECTION F : STATUTORY ACCOUNTS

Table F3a: Analysis of Borrowing by interest rate and date of maturity

					Report Year -1 2002/03						Report Year 2003/04					
Line Ref.	Description	Ofwat Reference JR98	Units	Field Type	10	20	30	40	50	199	210	220	230	240	250	299
					Up to 1 year	1-2 years	3-5 years	6-10 years	Over 10 years	Total	Up to 1 year	1-2 years	3-5 years	6-10 years	Over 10 years	Total
					cg	cg	cg	cg	cg	cg	cg	cg	cg	cg	cg	cg
<b>Opening Balance</b>																
F3a.0	3-3.99%	-	£m	I/C						0	40 A1	25.5 A1	8.421 A1	0 A1	0 A1	73.921 A1
F3a.1	4-4.99%	-	£m	I/C						0	12 A1	15 A1	45 A1	87.5 A1	532.266 A1	691.766 A1
F3a.2	5-5.99%	-	£m	I/C						0	15 A1	0 A1	5.113 A1	37.898 A1	285.555 A1	343.566 A1
F3a.3	6-6.99%	-	£m	I/C						0	0.12 A1	5 A1	0 A1	15 A1	116.39 A1	136.51 A1
F3a.4	7-7.99%	-	£m	I/C						0	38.262 A1	16.667 A1	40.315 A1	47.629 A1	359 A1	501.873 A1
F3a.5	8-8.99%	-	£m	I/C						0	7.231 A1	11.06 A1	14.61 A1	11.986 A1	29.79 A1	74.657 A1
F3a.6	9-9.99%	-	£m	I/C						0	0.835 A1	10.327 A1	28.939 A1	18.631 A1	109.025 A1	167.757 A1
F3a.7	10-10.99%	-	£m	I/C						0	1.778 A1	6.568 A1	18.981 A1	67.896 A1	33.231 A1	128.454 A1
F3a.8	11-11.99%	-	£m	I/C						0	0.194 A1	0.2 A1	16.318 A1	7.49 A1	5.806 A1	30.008 A1
F3a.9	12-12.99%	-	£m	I/C						0	0.091 A1	0.076 A1	0.016 A1	1.094 A1	0 A1	1.277 A1
F3a.10	13-13.99%	-	£m	I/C						0	0.003 A1	0.001 A1	0.722 A1	0 A1	0.156 A1	0.882 A1
F3a.11	14-14.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0.126 A1	0.048 A1	0.174 A1
F3a.12	15-15.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
<b>New Debt in the Year</b>																
F3a.12a	3-3.99%	-	£m	I/C						0	10 A1	0 A1	25 A1	0 A1	0 A1	35 A1
F3a.13	4-4.99%	-	£m	I/C						0	65 A1	10 A1	0 A1	22.4 A1	25 A1	122.4 A1
F3a.14	5-5.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
F3a.15	6-6.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
F3a.16	7-7.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
F3a.17	8-8.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
F3a.18	9-9.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
F3a.19	10-10.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
F3a.20	11-11.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
F3a.21	12-12.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
F3a.22	13-13.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
F3a.23	14-14.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
F3a.24	15-15.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
<b>Repayments in the Year</b>																
F3a.24a	3-3.99%	-	£m	I/C						0	-40 A1	0 A1	0 A1	0 A1	0 A1	-40 A1
F3a.24b	4-4.99%	-	£m	I/C						0	-12 A1	0 A1	0 A1	0 A1	0 A1	-12 A1
F3a.24c	5-5.99%	-	£m	I/C						0	-15 A1	0 A1	0 A1	0 A1	0 A1	-15 A1
F3a.24d	6-6.99%	-	£m	I/C						0	-0.12 A1	0 A1	0 A1	0 A1	0 A1	-0.12 A1
F3a.24e	7-7.99%	-	£m	I/C						0	-38.262 A1	0 A1	0 A1	0 A1	0 A1	-38.262 A1
F3a.24f	8-8.99%	-	£m	I/C						0	-7.125 A1	0 A1	0 A1	0 A1	0 A1	-7.125 A1
F3a.24g	9-9.99%	-	£m	I/C						0	-0.835 A1	0 A1	0 A1	0 A1	0 A1	-0.835 A1
F3a.24h	10-10.99%	-	£m	I/C						0	-1.778 A1	0 A1	0 A1	0 A1	0 A1	-1.778 A1
F3a.24i	11-11.99%	-	£m	I/C						0	-0.194 A1	0 A1	0 A1	0 A1	0 A1	-0.194 A1
F3a.24j	12-12.99%	-	£m	I/C						0	-0.091 A1	0 A1	0 A1	0 A1	0 A1	-0.091 A1
F3a.24k	13-13.99%	-	£m	I/C						0	-0.003 A1	0 A1	0 A1	0 A1	0 A1	-0.003 A1
F3a.24l	14-14.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
F3a.24m	15-15.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
<b>Movements into this maturity range</b>																
F3a.24n	3-3.99%	-	£m	I/C						0	25.5 A1	3.421 A1	0 A1	0 A1	0 A1	28.921 A1
F3a.24o	4-4.99%	-	£m	I/C						0	15 A1	10 A1	32.5 A1	0 A1	0 A1	57.5 A1
F3a.24p	5-5.99%	-	£m	I/C						0	0 A1	0.113 A1	0 A1	17.5 A1	0 A1	17.613 A1
F3a.24q	6-6.99%	-	£m	I/C						0	5 A1	0 A1	2 A1	5 A1	0 A1	12 A1
F3a.24r	7-7.99%	-	£m	I/C						0	16.667 A1	11.717 A1	1.89 A1	2 A1	0 A1	32.274 A1
F3a.24s	8-8.99%	-	£m	I/C						0	11.06 A1	5.439 A1	5.077 A1	0.921 A1	0.106 A1	22.603 A1
F3a.24t	9-9.99%	-	£m	I/C						0	10.327 A1	10.104 A1	5.284 A1	18.004 A1	0 A1	43.719 A1
F3a.24u	10-10.99%	-	£m	I/C						0	6.568 A1	9.338 A1	12.81 A1	0.995 A1	0 A1	29.711 A1
F3a.24v	11-11.99%	-	£m	I/C						0	0.2 A1	10.724 A1	5.452 A1	0.944 A1	0 A1	17.32 A1
F3a.24w	12-12.99%	-	£m	I/C						0	0.076 A1	0.016 A1	1.094 A1	0 A1	0 A1	1.186 A1
F3a.24x	13-13.99%	-	£m	I/C						0	0.001 A1	0 A1	0 A1	0 A1	0 A1	0.001 A1
F3a.24y	14-14.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
F3a.24z	15-15.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
<b>Movements from this maturity range</b>																
F3a.24aa	3-3.99%	-	£m	I/C						0	0 A1	-25.5 A1	-3.421 A1	0 A1	0 A1	-28.921 A1
F3a.24ab	4-4.99%	-	£m	I/C						0	0 A1	-15 A1	-10 A1	-32.5 A1	0 A1	-57.5 A1
F3a.24ac	5-5.99%	-	£m	I/C						0	0 A1	0 A1	-0.113 A1	0 A1	-17.5 A1	-17.613 A1
F3a.24ad	6-6.99%	-	£m	I/C						0	0 A1	0 A1	-5 A1	-2 A1	-5 A1	-12 A1
F3a.24ae	7-7.99%	-	£m	I/C						0	0 A1	-16.667 A1	-11.717 A1	-1.89 A1	-2 A1	-32.274 A1
F3a.24af	8-8.99%	-	£m	I/C						0	-0.106 A1	-11.06 A1	-5.439 A1	-5.077 A1	-0.921 A1	-22.603 A1
F3a.24ag	9-9.99%	-	£m	I/C						0	0 A1	-10.327 A1	-10.104 A1	-5.284 A1	-18.004 A1	-43.719 A1
F3a.24ah	10-10.99%	-	£m	I/C						0	0 A1	-6.568 A1	-9.338 A1	-12.81 A1	-0.995 A1	-29.711 A1
F3a.24ai	11-11.99%	-	£m	I/C						0	0 A1	-0.2 A1	-10.724 A1	-5.452 A1	-0.944 A1	-17.32 A1
F3a.24aj	12-12.99%	-	£m	I/C						0	0 A1	-0.076 A1	-0.016 A1	-1.094 A1	0 A1	-1.186 A1
F3a.24ak	13-13.99%	-	£m	I/C						0	0 A1	-0.001 A1	0 A1	0 A1	0 A1	-0.001 A1
F3a.24al	14-14.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
F3a.24am	15-15.99%	-	£m	I/C						0	0 A1	0 A1	0 A1	0 A1	0 A1	0 A1
<b>Closing Balance</b>																
F3a.24an	3-3.99%	-	£m	C	0	0	0	0	0	0	35.5 A1	3.421 A1	30 A1	0 A1	0 A1	68.921 A1
F3a.25	4-4.99%	-	£m	C	0	0	0	0	0	0	80 A1	20 A1	67.5 A1	77.4 A1	557.266 A1	802.166 A1
F3a.26	5-5.99%	-	£m	C	0	0	0	0	0	0	0 A1	0.113 A1	0 A1	55.398 A1	268.055 A1	328.566 A1
F3a.27	6-6.99%	-	£m	C	0	0	0	0	0	0	5 A1	0 A1	2 A1	18 A1	111.39 A1	136.39 A1
F3a.28	7-7.99%	-	£m	C	0	0	0	0	0	0	16.667 A1	11.717 A1	30.488 A1	47.739 A1	357 A1	463.511 A1
F3a.29	8-8.99%	-	£m	C	0	0	0	0	0	0	11.06 A1	5.439 A1	14.248 A1	7.81 A1	28.575 A1	67.532 A1
F3a.30	9-9.99%	-	£m	C	0	0	0	0	0	0	10.327 A1	10.104 A1	24.119 A1	31.351 A1	91.021 A1	166.922 A1
F3a.31	10-10.99%	-	£m	C	0	0	0	0	0	0	6.568 A1	9.338 A1	22.453 A1	56.081 A1	32.236 A1	126.676 A1
F3a.32	11-11.99%	-	£m	C	0	0	0	0	0	0	0.2 A1	10.724 A1	11.046 A1	2.982 A1	4.862 A1	29.814 A1
F3a.33	12-12.99%	-	£m	C	0	0	0	0	0	0	0.076 A1	0.016 A1	1.094 A1	0 A1	0 A1	1.186 A1
F3a.34	13-13.99%	-	£m	C	0	0	0	0	0	0	0.001 A1	0 A1	0 A1	0 A1	0.156 A1	0.879 A1

SCOTTISH WATER

ANNUAL RETURN INFORMATION REQUIREMENTS

**SECTION F : STATUTORY ACCOUNTS**  
**Table F3a: Analysis of Borrowing by interest rate and date of maturity**

Report Year  
2003/04

Line Ref.	Description	Ofwat Reference JR98	Units	Field Type
-----------	-------------	----------------------	-------	------------

210		220		230		240		250		299	
Up to 1 year		1-2 years		3-5 years		6-10 years		Over 10 years		Total	
Comment Necessary Y/N	Comment	Comment Necessary Y/N	Comment	Comment Necessary Y/N	Comment	Comment Necessary Y/N	Comment	Comment Necessary Y/N	Comment	Comment Necessary Y/N	Comment

Opening Balance				
F3a.0	3-3.99%	-	Em	UC
F3a.1	4-4.99%	-	Em	UC
F3a.2	5-5.99%	-	Em	UC
F3a.3	6-6.99%	-	Em	UC
F3a.4	7-7.99%	-	Em	UC
F3a.5	8-8.99%	-	Em	UC
F3a.6	9-9.99%	-	Em	UC
F3a.7	10-10.99%	-	Em	UC
F3a.8	11-11.99%	-	Em	UC
F3a.9	12-12.99%	-	Em	UC
F3a.10	13-13.99%	-	Em	UC
F3a.11	14-14.99%	-	Em	UC
F3a.12	15-15.99%	-	Em	UC

N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	

New Debt in the Year				
F3a.12a	3-3.99%	-	Em	UC
F3a.13	4-4.99%	-	Em	UC
F3a.14	5-5.99%	-	Em	UC
F3a.15	6-6.99%	-	Em	UC
F3a.16	7-7.99%	-	Em	UC
F3a.17	8-8.99%	-	Em	UC
F3a.18	9-9.99%	-	Em	UC
F3a.19	10-10.99%	-	Em	UC
F3a.20	11-11.99%	-	Em	UC
F3a.21	12-12.99%	-	Em	UC
F3a.22	13-13.99%	-	Em	UC
F3a.23	14-14.99%	-	Em	UC
F3a.24	15-15.99%	-	Em	UC

N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	

Repayments in the Year				
F3a.24a	3-3.99%	-	Em	UC
F3a.24b	4-4.99%	-	Em	UC
F3a.24c	5-5.99%	-	Em	UC
F3a.24d	6-6.99%	-	Em	UC
F3a.24e	7-7.99%	-	Em	UC
F3a.24f	8-8.99%	-	Em	UC
F3a.24g	9-9.99%	-	Em	UC
F3a.24h	10-10.99%	-	Em	UC
F3a.24i	11-11.99%	-	Em	UC
F3a.24j	12-12.99%	-	Em	UC
F3a.24k	13-13.99%	-	Em	UC
F3a.24l	14-14.99%	-	Em	UC
F3a.24m	15-15.99%	-	Em	UC

N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	

Movements into this maturity range				
F3a.24n	3-3.99%	-	Em	UC
F3a.24o	4-4.99%	-	Em	UC
F3a.24p	5-5.99%	-	Em	UC
F3a.24q	6-6.99%	-	Em	UC
F3a.24r	7-7.99%	-	Em	UC
F3a.24s	8-8.99%	-	Em	UC
F3a.24t	9-9.99%	-	Em	UC
F3a.24u	10-10.99%	-	Em	UC
F3a.24v	11-11.99%	-	Em	UC
F3a.24w	12-12.99%	-	Em	UC
F3a.24x	13-13.99%	-	Em	UC
F3a.24y	14-14.99%	-	Em	UC
F3a.24z	15-15.99%	-	Em	UC

N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	

Movements from this maturity range				
F3a.24aa	3-3.99%	-	Em	UC
F3a.24ab	4-4.99%	-	Em	UC
F3a.24ac	5-5.99%	-	Em	UC
F3a.24ad	6-6.99%	-	Em	UC
F3a.24ae	7-7.99%	-	Em	UC
F3a.24af	8-8.99%	-	Em	UC
F3a.24ag	9-9.99%	-	Em	UC
F3a.24ah	10-10.99%	-	Em	UC
F3a.24ai	11-11.99%	-	Em	UC
F3a.24aj	12-12.99%	-	Em	UC
F3a.24ak	13-13.99%	-	Em	UC
F3a.24al	14-14.99%	-	Em	UC
F3a.24am	15-15.99%	-	Em	UC

N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	

Closing Balance				
F3a.24an	3-3.99%	-	Em	C
F3a.25	4-4.99%	-	Em	C
F3a.26	5-5.99%	-	Em	C
F3a.27	6-6.99%	-	Em	C
F3a.28	7-7.99%	-	Em	C
F3a.29	8-8.99%	-	Em	C
F3a.30	9-9.99%	-	Em	C
F3a.31	10-10.99%	-	Em	C
F3a.32	11-11.99%	-	Em	C
F3a.33	12-12.99%	-	Em	C
F3a.34	13-13.99%	-	Em	C
F3a.35	14-14.99%	-	Em	C
F3a.36	15-15.99%	-	Em	C

N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	

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## ANNUAL RETURN INFORMATION REQUIREMENTS

**SECTION F4: STATUTORY ACCOUNTS****Table F4: Analysis of Debtors and Creditors**

Line Ref.	Description	Ofwat Reference JR98	Units	Field Type	Report Year - 1		10	
					2002-03	CG	2003-04	CG
<b>Debtors net after Provisions</b>								
F4.1	Loans	JR98 T19bL2	£m	I			0	A1
F4.2	Trade Debtors	JR98 T19bL3	£m	I			90.692	A1
F4.3	Other debtors	JR98 T19bL7	£m	I			24.533	A1
F4.4	Prepayments and accrued income	JR98 T19bL6	£m	I			50.967	A1
F4.5	Debtors due in more than one year	JR98 T19bL8	£m	I			39.668	A1
F4.6	Total debtors	JR98 T19bL9	£m	C	0		205.86	A1
<b>Creditors due within one year</b>								
F4.7	Bank overdraft	-	£m	I			0	A1
F4.8	Trade Creditors	JR98 T19bL10	£m	I			-2.022	A2
F4.9	Capital creditors	JR98 T19bL11	£m	I			-100.804	A2
F4.10	Corporation tax	JR98 T19bL13	£m	I			0	A1
F4.11	Receipts in advance	JR98 T19bL14	£m	I			-6.491	A1
F4.12	Other creditors	JR98 T19bL15	£m	I			-32.362	A1
F4.13	Accruals	-	£m	I			-110.885	A1
F4.14	Total creditors	JR98 T19bL16	£m	C	0		-252.564	A1
<b>Bad Debt Provisions remaining, netted against Debtors</b>								
F4.15	Domestic unmeasured	-	£m	I			166.096	A1
F4.16	Domestic measured	-	£m	I			0	A1
F4.17	Non-domestic measured	-	£m	I			16.429	B2
F4.18	Non-domestic unmeasured	-	£m	I			14.214	B2
F4.19	Trade Effluent	-	£m	I			1.052	B2
F4.20	Secondary income	-	£m	I			1.673	B2
F4.21	Total Bad Debt Provision	-	£m	C	0		199.464	A1

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ANNUAL RETURN INFORMATION REQUIREMENTS

**SECTION F4: STATUTORY ACCOUNTS**  
**Table F4: Analysis of Debtors and Creditors**

Line Ref.	Description	Ofwat Reference	Units	Field Type
-----------	-------------	-----------------	-------	------------

Debtors net after Provisions				
F4.1	Loans	JR98 T19bL2	£m	I
F4.2	Trade Debtors	JR98 T19bL3	£m	I
F4.3	Other debtors	JR98 T19bL7	£m	I
F4.4	Prepayments and accrued income	JR98 T19bL6	£m	I
F4.5	Debtors due in more than one year	JR98 T19bL8	£m	I
F4.6	Total debtors	JR98 T19bL9	£m	C

Creditors due within one year				
F4.7	Bank overdraft	-	£m	I
F4.8	Trade Creditors	JR98 T19bL10	£m	I
F4.9	Capital creditors	JR98 T19bL11	£m	I
F4.10	Corporation tax	JR98 T19bL13	£m	I
F4.11	Receipts in advance	JR98 T19bL14	£m	I
F4.12	Other creditors	JR98 T19bL15	£m	I
F4.13	Accruals	-	£m	I
F4.14	Total creditors	JR98 T19bL16	£m	C

Bad Debt Provisions remaining, netted against Debtors				
F4.15	Domestic unmeasured	-	£m	I
F4.16	Domestic measured	-	£m	I
F4.17	Non-domestic measured	-	£m	I
F4.18	Non-domestic unmeasured	-	£m	I
F4.19	Trade Effluent	-	£m	I
F4.20	Secondary income	-	£m	I
F4.21	Total Bad Debt Provision	-	£m	C

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Authorised by: Douglas Millican	Date: .....

10
Report Year 2003-04

Comment Necessary	Comment
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Comment Necessary	Comment	Benchmarking
N		A1 G
N		A2 N
N		A3 N
N		A4 N
N		AX G
N		B2 N
		B3 N
		B4 N
N		BX N
N	A degree of judgement has been used	C2 N
N	A degree of judgement has been used	C3 N
N		C4 N
N		C5 N
N		CX N
N		M N
N		N N
		D3 N
		D4 N
N		D5 N
N		D6 N
N	Total domestic and non-domestic provisions have been pro rated between the categories in proportion to income.	DX N
N	Total domestic and non-domestic provisions have been pro rated between the categories in proportion to income.	
N	Total domestic and non-domestic provisions have been pro rated between the categories in proportion to income.	
N	Total domestic and non-domestic provisions have been pro rated between the categories in proportion to income.	

ANNUAL RETURN INFORMATION REQUIREMENTS

**SECTION F : STATUTORY ACCOUNTS**  
**Table F5: Cash Flow Parameters**

Line Ref.	Description	Ofwat Reference JR98	Units	Field Type	Report Year - 1		Report Year	
					2002-03	CG	2003-04	CG
<b>Debt and Credit Periods</b>							10	
F5.1	Debtor period (days revenue)	JR98 T19cL1	Nr	I			50	B2
F5.2	Operating expenses credit period (days opex)	JR98 T19cL2	Nr	I			21	A2
F5.3	Not in use							
F5.4	Capital creditors credit period (days capex)	JR98 T19cL4	Nr	I			18	A2

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ANNUAL RETURN INFORMATION REQUIREMENTS

**SECTION F : STATUTORY ACCOUNTS**  
**Table F5: Cash Flow Parameters**

Line Ref.	Description	Ofwat Reference	Units	Field Type
		JR98		

10
<b>Report Year</b>
<b>2003-04</b>

Comment Necessary	Comment
Y/N	

Debt and Credit Periods				
F5.1	Debtor period (days revenue)	JR98 T19cL1	Nr	I
F5.2	Operating expenses credit period (days opex)	JR98 T19cL2	Nr	I
F5.3	Not in use			
F5.4	Capital creditors credit period (days capex)	JR98 T19cL4	Nr	I

N	A degree of judgement has A1	G
N	A degree of judgement has A2	N
	A3	N
N	A degree of judgement has A4	N
	AX	G
	B2	N
	B3	N
	B4	N
	BX	N
	C2	N
	C3	N
	C4	N
	C5	N
	CX	N
	M	N
	N	N
	D3	N
	D4	N
	D5	N
	D6	N
	DX	N

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**SECTION F : STATUTORY ACCOUNTS**

**Table F6: Working Capital**

Line Ref.	Description	Ofwat Reference JR01	Units	Field Type	Report Year - 1		10	
					2002-03	CG	Report Year 2003-04	CG
<b>Working Capital</b>								
F6.1	Stocks	JR01 T26L1	£m	I			4.503	A1
F6.2	Trade Debtors	JR01 T26L2	£m	I			90.692	A1
F6.3	Other Debtors	-	£m	I			63.795	A1
F6.4	Cash at Bank	JR01 T26L3	£m	I			10.581	A1
F6.5	Bank overdraft	-	£m	I			0	A1
F6.6	Trade Creditors	JR01 T26L4	£m	I			-2.022	A1
F6.7	Other Creditors	-	£m	I			-88.033	A1
F6.8	Capital creditors	JR01 T26L5	£m	I			-100.804	A1
F6.9	Other accruals and provisions	JR01 T26L7	£m	I			-110.885	A1
F6.10	Trade payments in advance	JR01 T26L8	£m	I			-14.917	A1
F6.11	Payroll related taxes and DSS contributions	JR01 T26L9	£m	I			-3.132	A1
F6.12	Prepayments	JR01 T26L12	£m	I			51.373	A1
F6.13	Total working capital	JR01 T26L13	£m	C	0		-98.849	A1

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Authorised by: Douglas Millican Date: .....

ANNUAL RETURN INFORMATION REQUIREMENTS

**SECTION F : STATUTORY ACCOUNTS**  
**Table F6: Working Capital**

Line Ref.	Description	Ofwat Reference	Units	Field Type
		JR01		

10
<b>Report Year</b> <b>2003-04</b>

Comment Necessary	Comment
-------------------	---------

Working Capital				
F6.1	Stocks	JR01 T26L1	£m	I
F6.2	Trade Debtors	JR01 T26L2	£m	I
F6.3	Other Debtors	-	£m	I
F6.4	Cash at Bank	JR01 T26L3	£m	I
F6.5	Bank overdraft	-	£m	I
F6.6	Trade Creditors	JR01 T26L4	£m	I
F6.7	Other Creditors	-	£m	I
F6.8	Capital creditors	JR01 T26L5	£m	I
F6.9	Other accruals and provisions	JR01 T26L7	£m	I
F6.10	Trade payments in advance	JR01 T26L8	£m	I
F6.11	Payroll related taxes and DSS contributions	JR01 T26L9	£m	I
F6.12	Prepayments	JR01 T26L12	£m	I
F6.13	Total working capital	JR01 T26L13	£m	C

N  
N  
N  
N  
N  
N  
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N  
N  
N

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ANNUAL RETURN INFORMATION REQUIREMENTS

**SECTION F : STATUTORY ACCOUNTS**  
**Table F7: Cash Flow Statement**

Line Ref.	Description	Ofwat Reference JR 00	Units	Field Type	Report Year -1 2002-03		Report Year 2003-04	
					CG	CG	CG	A1
F7.1	Net cashflow from operating activities	JR00 T28L1	£m	BF	0	0	475.481	A1
<b>Return on investments &amp; servicing of finance</b>								
F7.2	Interest received	JR00 T28L2	£m	I			1.001	A1
F7.3	Interest paid	JR00 T28L3	£m	I			-137.645	A1
F7.4	Interest in finance lease rentals	JR00 T28L4	£m	I			0	A1
F7.5	Net cashflow fr. Ret'ns on investments and servicing of finance	JR00 T28L6	£m	C	0		-136.644	A1
<b>Taxation</b>								
F7.6	Taxation (paid)/received	JR00 T28L7	£m	I			0	A1
<b>Capital expenditure and financing of investments</b>								
F7.7	Gross cost of purchase of fixed assets and infrastructure renewal	JR00 T28L8	£m	I			-377.839	A1
F7.8	Receipts of grants and contributions	JR00 T28L9	£m	I			0.773	A1
F7.9	Not in use							
F7.10	Disposal of Fixed Assets	JR00 T28L11	£m	I			5.15	A1
F7.11	Net cashflow from investing activities	JR00 T28L12	£m	C	0		-371.916	A1
F7.12	Not in use							
<b>Financing</b>								
F7.13	Capital in finance lease rentals	JR00 T28L21	£m	I			0	A1
F7.14	New loans	-	£m	I			157.4	A1
F7.15	Repayment of loans	-	£m	I			-115.408	A1
F7.16	Net cash inflow from financing	JR00 T28L25	£m	C	0		41.992	A1
F7.17	Increase/(decrease) in cash in the year	JR00 T28L26	£m	C	0		8.913	A1
F7.18	Free Cash Flow in the year	-	£m	C	0		97.642	A1

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ANNUAL RETURN INFORMATION REQUIREMENTS

**SECTION F : STATUTORY ACCOUNTS**

**Table F7: Cash Flow Statement**

Line Ref.	Description	Ofwat Reference JR 00	Units	Field Type
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10
<b>Report Year 2003-04</b>

<b>Comment Necessary</b>	<b>Comment</b>
Y/N	

F7.1	Net cashflow from operating activities	JR00 T28L1	£m	BF	N
<b>Return on investments &amp; servicing of finance</b>					
F7.2	Interest received	JR00 T28L2	£m	I	N
F7.3	Interest paid	JR00 T28L3	£m	I	N
F7.4	Interest in finance lease rentals	JR00 T28L4	£m	I	N
F7.5	Net cashflow fr. Ret'ns on investments and servicing of finance	JR00 T28L6	£m	C	N
<b>Taxation</b>					
F7.6	Taxation (paid)/received	JR00 T28L7	£m	I	N
<b>Capital expenditure and financing of investments</b>					
F7.7	Gross cost of purchase of fixed assets and infrastructure renewal	JR00 T28L8	£m	I	N
F7.8	Receipts of grants and contributions	JR00 T28L9	£m	I	N
F7.9	Not in use				
F7.10	Disposal of Fixed Assets	JR00 T28L11	£m	I	N
F7.11	Net cashflow from investing activities	JR00 T28L12	£m	C	N
F7.12	Not in use				
<b>Financing</b>					
F7.13	Capital in finance lease rentals	JR00 T28L21	£m	I	N
F7.14	New loans - Scottish Ministers	-	£m	I	N
F7.15	Repayment of loans - Scottish Ministers	-	£m	I	N
F7.16	Net cash inflow from financing	JR00 T28L25	£m	C	N
F7.17	Increase/(decrease) in cash in the year	JR00 T28L26	£m	C	N
F7.18	Free Cash Flow in the year	-	£m	C	N

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**SECTION F : STATUTORY ACCOUNTS**  
**Table F8: Reconciliation of Operating Surplus (Deficit) to Net Cash Flow from Operating Activities**

Line Ref.	Description	Ofwat Reference JR 00	Units	Field Type	Report Year -1 2002-03		Report Year 2003-04	
					CG	CG		
F8.1	Operating surplus after exceptional items	JR00 T29L1	£m	I			222.075	A1
F8.2	Depreciation charge	JR00 T29L5	£m	I			119.021	A1
F8.3	Infrastructure renewals expenditure	JR00 T29L9	£m	I			143	A1
F8.4	Amortisation of prepayments	-	£m	I			1.572	A1
F8.5	Amortisation of grants and contributions	-	£m	I			-1.002	A1
F8.6	Movement in provisions for liabilities and charges	-	£m	I			-0.765	A1
F8.7	Movement in rural supply grant provision	-	£m	I			0	A1
F8.8	Change in stock	-	£m	I			-0.695	A1
F8.9	Changes in trade debtors	-	£m	I			9.273	A1
F8.10	Change in trade creditors	-	£m	I			-10.185	A1
F8.11	Change in capital creditors	-	£m	I			27.266	A1
F8.12	Change in other debtors	-	£m	I			-35.314	A1
F8.13	Change in other creditors	-	£m	I			-23.634	A1
F8.14	Change in other accruals	-	£m	I			3.627	A1
F8.15	Change in prepayments	-	£m	I			20.239	A1
F8.16	Change in Payroll related taxes and DSS contributions	-	£m	I			1.003	A1
F8.17	Net cash flow from operating activities	JR00 T29L12	£m	C	0		475.481	A1

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**SECTION F : STATUTORY ACCOUNTS**  
**Table F9: Analysis of Fixed Assets by Asset Type (for Report Year)**

Line Ref.	Description	Ofwat Reference JR 2000	Units	Field Type	Water Service					Wastewater Service					11 Other Services	12 TOTAL
					1 Operational Properties	2 Infra-structure	3 Plant & Machines	4 Asset W.I.P	5 Total	6 Operational Properties	7 Infra-structure	8 Plant & Machines	9 Asset W.I.P	10 Total		
<b>Cost</b>																
F9.1	Cost at 1 April brought forward	-	£m	I	714.366	459.381	154.306	246.789	1574.842	733.845	553.259	186.062	215.24	1688.406	148.931	3412.179
F9.2	Additions in year	-	£m	I	0	0	0	204.009	204.009	0	0	0	195.378	195.378	9.255	408.642
F9.3	Disposals	-	£m	I	-5.109	0	0	0	-5.109	-0.516	0	-0.033	0	-0.549	-3.611	-9.269
F9.4	Reclassifications	-	£m	I	28.679	64.856	11.532	-105.066	0.001	18.915	40.765	21.551	-81.23	0.001	0	0.002
F9.5	Transfers	-	£m	I	0	0	0	0	0	0	0	0	0	0	0	0
F9.6	Cost at 31 March	-	£m	C	737.936	524.237	165.838	345.732	1773.743	752.244	594.024	207.58	329.388	1883.236	154.575	3811.554
<b>Depreciation</b>																
F9.7	Depreciation at 1 April	-	£m	I	153.549	312.533	61.916	0	527.998	177.036	163.233	15.037	0	355.306	91.614	974.918
F9.8	Charge for year	-	£m	I	37.004	102.96	12.681	0	152.645	32.812	40.04	13.593	0	86.445	22.937	262.027
F9.9	Disposals	-	£m	I	-4.963	0	0	0	-4.963	-0.516	0	-0.003	0	-0.519	-1.082	-6.564
F9.10	Transfers	-	£m	I	0	0	0	0	0	0	0	0	0	0	0	0
F9.11	Depreciation at 31 March	-	£m	C	185.59	415.493	74.597	0	675.68	209.332	203.273	28.627	0	441.232	113.469	1230.381
F9.12	Net book amount at 31 March	-	£m	C	552.346	108.744	91.241	345.732	1098.063	542.912	390.751	178.953	329.388	1442.004	41.106	2581.173
F9.13	Net book amount at 1 April	-	£m	C	560.817	146.848	92.39	246.789	1046.844	556.809	390.026	171.025	215.24	1333.1	57.317	2437.261

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**SECTION F : STATUTORY ACCOUNTS**  
**Table F9: Historic Cost: Analysis of Fixed Assets by Asset Type (for Report Year)**

Issues with data	Problem ?	Solution
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ANNUAL RETURN INFORMATION REQUIREMENTS

**SECTION F : STATUTORY ACCOUNTS**  
**Table F10: Analysis of Income**

Line Ref.	Description	Ofwat Reference	Units	Field Type	Report Year -1		10	
					2002-03	CG	2003-04	CG
<b>WATER</b>								
F10.1	Domestic unmeasured	-	£m	I			279.190	A1
F10.2	Domestic measured volumetric charge	-	£m	I			0.041	B2
F10.3	Domestic measured fixed charge	-	£m	I			0.045	B2
F10.4	Domestic water total	-	£m	C	0.000		279.276	A1
F10.5	Non-domestic >250MI/y standard volume tariff	-	£m	I			0.000	A2
F10.6	Non-domestic 100-250MI/y standard volume tariff	-	£m	I			0.000	A2
F10.7	Non-domestic <100MI/y standard volume tariff	-	£m	I			63.312	A2
F10.7a	Non-domestic > 250MI/y LUVA volume	-	£m	I			13.083	A2
F10.7b	Non-domestic 100 - 250MI/y standard volume tariff	-	£m	I			4.209	A2
F10.8	Non-domestic at non-standard volume tariffs	-	£m	I			10.888	A2
F10.9	Not in use							
F10.10	Not in use							
F10.11	Non-domestic measured fixed charge	-	£m	I			31.447	A2
F10.12	Non-domestic unmeasured RV-based charge at standard tariff rate	-	£m	I			9.936	A2
F10.12a	Non-domestic unmeasured RV-based charge for non-households in receipt of charitable relief	-	£m	I			0.199	A2
F10.13	Non-domestic unmeasured RV-based charges for non-households with other relief of d	-	£m	I			0.000	N
F10.13a	Non-domestic unmeasured fixed charge	-	£m	I			7.165	A2
F10.13b	Non-domestic unmeasured fixed charge for customers in receipt of charitable relief	-	£m	I			0.000	N
F10.13c	Non-domestic unmeasured fixed charge for non-households with other relief of	-	£m	I			0.000	N
F10.14	Total Non-Domestic Water	-	£m	C	0.000		140.239	A1
F10.15	Bulk water to other water agencies	-	£m	I			0.000	N
F10.16	Total Water Income	-	£m	C	0.000		419.515	A1
<b>WASTE WATER</b>								
F10.17	Domestic unmeasured	-	£m	I			301.043	A1
F10.18	Domestic measured volumetric charge	-	£m	I			0.002	A2
F10.19	Domestic measured fixed charge	-	£m	I			0.002	A2
F10.20	Domestic measured surface water charge	-	£m	I			0.002	A2
F10.21	Domestic unmeasured surface water rebate	-	£m	I			0.000	N
F10.22	Domestic wastewater Total	-	£m	C	0.000		301.049	A1
F10.23	Non-domestic measured fixed charge	-	£m	I			16.367	A2
F10.24	Non-domestic measured foul water charge	-	£m	I			49.628	A2
F10.25	Measured non-domestic property drainage charge	-	£m	I			73.703	A2
F10.25a	Measured non-domestic area-based property drainage charge	-	£m	I			0.081	A2
F10.26	Measured non-domestic roads drainage charge	-	£m	I			0.000	N
F10.27	Non-domestic measured total	-	£m	C	0.000		139.779	A1
F10.28	Non-domestic unmeasured RV-based foul water charge	-	£m	I			16.524	A2
F10.28a	Non-domestic unmeasured fixed charge	-	£m	I			6.839	A2
F10.29	Non-domestic unmeasured property drainage charge	-	£m	I			16.764	A2
F10.29a	Non-domestic unmeasured roads drainage charge	-	£m	I			0.000	N
F10.30	Non-domestic surface water only	-	£m	I			0.000	N
F10.31	Non-domestic unmeasured total	-	£m	C	0.000		40.127	A1
F10.32	Non-domestic wastewater total	-	£m	C	0.000		179.906	A1
F10.33	Trade Effluent	-	£m	I			28.478	A1
F10.34	Total wastewater Income	-	£m	C	0.000		509.433	A1
<b>SECONDARY INCOME - WATER RELATED</b>								
F10.35	Building water	-	£m	I			2.865	A1
F10.36	Troughs, taps, standpipes	-	£m	I			1.718	A1
F10.37	Water for electricity	-	£m	I			0.210	A1
F10.38	Other water sales	-	£m	I			0.000	A1
F10.39	Pipe connections and mains diversions	-	£m	I			8.339	A1
F10.40	Farming, forestry, fishing and recreation	-	£m	I			1.235	A1
F10.41	Other rents	-	£m	I			0.482	A1
F10.42	Laboratory services	-	£m	I			1.394	A1
F10.43	Corporate consultancies	-	£m	I			0.077	A1
F10.44	Property clearance certificates etc	-	£m	I			0.000	A1
F10.45	Revenue grant income	-	£m	I			0.037	A1
F10.46	Other income	-	£m	I			8.572	A1
F10.47	Total Secondary Income - Water Related	-	£m	C	0.000		24.929	A1
<b>SECONDARY INCOME - WASTEWATER RELATED</b>								
F10.48	Private septic tank emptying - domestic	-	£m	I			1.348	A1
F10.49	Private septic tank emptying - non-domestic	-	£m	I			0.405	A1
F10.50	Other sewerage	-	£m	I			0.929	A1
F10.51	Pipe connections & diversions	-	£m	I			0.518	A1
F10.52	Other wastewater related income	-	£m	I			1.215	A1
F10.53	Total secondary income - wastewater related	-	£m	C	0.000		4.415	A1
<b>TOTAL INCOME</b>								
F10.54	Total Income	-	£m	C	0.000		958.292	A1
<b>BAD DEBT PROVISION IN YEAR</b>								
F10.55	Domestic unmeasured	-	£m	I			27.440	A1
F10.56	Domestic measured	-	£m	I			0.000	AX
F10.57	Non-domestic measured	-	£m	I			5.480	B2
F10.58	Non-domestic unmeasured	-	£m	I			4.741	B2
F10.59	Trade Effluent	-	£m	I			0.351	B2
F10.60	Secondary income	-	£m	I			0.558	B2
F10.61	Total Bad Debt Provision	-	£m	C	0.000		38.570	A1

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