

Section 9 : Retail Development

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	A	Non-household retail: Income and Expenditure impact
Line	1	Direct operating expenditure

Line Definition: The total direct costs attributable to the analysed activity for non-household customers.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	A	Non-household retail: Income and Expenditure impact
Line	2	Functional expenditure

Line Definition: The direct costs incurred for the analysed activity plus an allocation of direct costs incurred in the provision of General & Support activities for non-household customers.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	A	Non-household retail: Income and Expenditure impact
Line	3	Total operating expenditure

Line Definition: Total operating expenditure for the analysed activity attributable to non-household customers.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	A	Non-household retail: Income and Expenditure impact
Line	4	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge (M18 w.48 plus/minus M18 w.49) for the analysed activity attributable to non-household customers.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

3dp

Section 9 : Retail Development

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	A	Non-household retail: Income and Expenditure impact
Line	5	Capital charges:CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for the analysed activity attributable to non-household customers.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 to M18 w.54

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	A	Non-household retail: Income and Expenditure impact
Line	6	Interest payment

Line Definition: The amount of interest paid in the year attributable to the analysed activity and apportioned to non-household customers. This includes interest on any overdrafts, loans (from all sources) and debenture stock.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	A	Non-household retail: Income and Expenditure impact
Line	7	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities apportioned to the activity for non-household customers. It should exclude any deferred tax charge.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	A	Non-household retail: Income and Expenditure impact
Line	8	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for the analysed activity apportioned to non-household customers. Sum of lines 3,4,5,6,and 7.

Processing Rule: Calculated field: the sum of lines 3 to 7.

AR 07 Ref:

£m

3dp

Section 9 : Retail Development

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	B	Non-household retail: Balance sheet impact
Line	9	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets attributable to the analysed activity for non-household customers at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	B	Non-household retail: Balance sheet impact
Line	10	Gross MEAV (non-infra)

Line Definition: This is the total gross MEAV of non-infrastructure assets attributable to the analysed activity for non-household customers at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	B	Non-household retail: Balance sheet impact
Line	11	Net MEAV (non-infra)

Line Definition: Net MEAV attributable to the analysed activity for non-household customers at the end of the year for non-infrastructure assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	B	Non-household retail: Balance sheet impact
Line	12	Gross MEAV (infra)

Line Definition: The total gross MEAV of infrastructure assets for the analysed activity attributable to non-household customers at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

3dp

Section 9 : Retail Development

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	B	Non-household retail: Balance sheet impact
Line	13	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items associated with the analysed activity attributable to non-household customers, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	B	Non-household retail: Balance sheet impact
Line	14	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank for the analysed activity attributable to non-household customers. Overdraft balances should not be netted off the figure (short term deposits and overdrafts).

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	B	Non-household retail: Balance sheet impact
Line	15	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for the analysed activity attributable to non-household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	B	Non-household retail: Balance sheet impact
Line	16	Non-operating assets and liabilities

Line Definition: Total non-operating assets and liabilities for the analysed activity attributable to non-household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.16

£m

3dp

Section 9 : Retail Development

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	B	Non-household retail: Balance sheet impact
Line	17	Creditors: amounts falling due after more than one year

Line Definition: Total creditors falling due after one year for the analysed activity attributable to non-household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.19

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	B	Non-household retail: Balance sheet impact
Line	18	Provisions for liabilities and charges

Line Definition: Current cost provision for liabilities and charges associated with the analysed activity and allocated to the non-household customer base.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.24

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	B	Non-household retail: Balance sheet impact
Line	19	Capital and reserves: Government loans

Line Definition: Government loans, apportioned to the activity and allocated to non-household customers, held as capital and reserves as required by Schedule 2 of the Direction made by Scottish Ministers under Section 45(2) of the Water Services etc. (Scotland) Act 2002.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.25

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	B	Non-household retail: Balance sheet impact
Line	20	Capital and reserves : other

Line Definition: The sum of the Current cost reserve and other reserves from the current cost Income and Expenditure statement in the regulatory accounts attributable to the analysed activity for non-household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.26 to M5.28

£m

3dp

Section 9 : Retail Development

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	21	Direct operating expenditure

Line Definition: The total direct costs attributable to the analysed activity for household customers.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	22	Functional expenditure

Line Definition: The direct costs incurred for the analysed activity plus an allocation of direct costs incurred in the provision of General & Support activities for household customers.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	23	Total operating expenditure

Line Definition: Total operating expenditure for the analysed activity attributable to household customers.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	24	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge (M18 w.48 plus/minus M18 w.49) for the analysed activity attributable to household customers.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

3dp

Section 9 : Retail Development

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	25	Capital charges:CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for the analysed activity attributable to household customers.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 to M18 w.54

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	26	Interest payment

Line Definition: The amount of interest paid in the year attributable to the analysed activity and apportioned to household customers. This includes interest on any overdrafts, loans (from all sources) and debenture stock.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	27	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities apportioned to the activity for household customers. It should exclude any deferred tax charge.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	28	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for the analysed activity apportioned to household customers. Sum of lines 3,4,5,6,and 7.

Processing Rule: Calculated field: the sum of lines 23 to 27.

AR 07 Ref:

£m

3dp

Section 9 : Retail Development

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	29	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets attributable to the analysed activity for household customers at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	30	Gross MEAV (non-infra)

Line Definition: This is the total gross MEAV of non-infrastructure assets attributable to the analysed activity for household customers at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	31	Net MEAV (non-infra)

Line Definition: Net MEAV attributable to the analysed activity for household customers at the end of the year for non-infrastructure assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	32	Gross MEAV (infra)

Line Definition: The total gross MEAV of infrastructure assets for the analysed activity attributable to household customers at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

3dp

Section 9 : Retail Development

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	33	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items associated with the analysed activity attributable to household customers, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	34	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank allocated to the activity and attributable to household customers. Overdraft balances should not be netted off the figure, short term deposits and overdrafts

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 to M5.6

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	35	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for the analysed activity attributable to household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	36	non-operating assets and liabilities

Line Definition: Total non-operating assets and liabilities for the analysed activity attributable to household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.16

£m

3dp

Section 9 : Retail Development

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	37	Creditors: amounts falling due after more than one year

Line Definition: Total creditors falling due after one year for the analysed activity attributable to household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.19

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	38	Provisions for liabilities and charges

Line Definition: Current cost provision for liabilities and charges associated with the analysed activity and allocated to the household customer base.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.24

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	39	Capital and reserves: Government loans

Line Definition: Government loans, apportioned to the activity and allocated to household customers, held as capital and reserves as required by Schedule 2 of the Direction made by Scottish Ministers under Section 45(2) of the Water Services etc. (Scotland) Act 2002.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.25

£m

3dp

Table	1	Water - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	40	Capital and reserves : other

Line Definition: The sum of the Current cost reserve and other reserves from the current cost Income and Expenditure statement in the regulatory accounts attributable to the analysed activity for household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.26 to M5.28

£m

3dp

Section 9 : Retail Development

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	A	Non -household retail: income and expenditure impact
Line	1	Direct operating costs

Line Definition: The total direct costs attributable to the analysed activity for non-household customers.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.33

£m	3dp
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Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	A	Non -household retail: income and expenditure impact
Line	2	Functional expenditure

Line Definition: The direct costs incurred for the analysed activity plus an allocation of direct costs incurred in the provision of General & Support activities for non-household customers.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.35

£m	3dp
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Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	A	Non -household retail: income and expenditure impact
Line	3	Total operating expenditure

Line Definition: Total operating expenditure for the analysed activity attributable to non-household customers.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.44

£m	3dp
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Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	A	Non -household retail: income and expenditure impact
Line	4	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge (M18 w.48 plus/minus M18 w.49) for the analysed activity attributable to non-household customers.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.47 M18 ww.48

£m	3dp
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Section 9 : Retail Development

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	A	Non -household retail: income and expenditure impact
Line	5	Capital charges:CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for the analysed activity attributable to non-household customers.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.49 to M18 ww.53

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	A	Non -household retail: income and expenditure impact
Line	6	Interest payment

Line Definition: The amount of interest paid in the year attributable to the analysed activity and apportioned to non-household customers. This includes interest on any overdrafts, loans (from all sources) and debenture stock.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	A	Non -household retail: income and expenditure impact
Line	7	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities apportioned to the activity for non-household customers. It should exclude any deferred tax charge.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	A	Non -household retail: income and expenditure impact
Line	8	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for the analysed activity apportioned to non-household customers. Sum of lines 3,4,5,6,and 7.

Processing Rule: Calculated field: the sum of lines 3 to 7.

AR 07 Ref:

£m

3dp

Section 9 : Retail Development

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	B	Non - household retail: Balance sheet impact
Line	9	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets attributable to the analysed activity for non-household customers at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	B	Non - household retail: Balance sheet impact
Line	10	Gross MEAV (non infra)

Line Definition: This is the total gross MEAV of non-infrastructure assets attributable to the analysed activity for non-household customers at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	B	Non - household retail: Balance sheet impact
Line	11	Net MEAV (non infra)

Line Definition: Net MEAV attributable to the analysed activity for non-household customers at the end of the year for non-infrastructure assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	B	Non - household retail: Balance sheet impact
Line	12	Gross MEAV (infra)

Line Definition: The total gross MEAV of infrastructure assets for the analysed activity attributable to non-household customers at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

3dp

Section 9 : Retail Development

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	B	Non - household retail: Balance sheet impact
Line	13	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items associated with the analysed activity attributable to non-household customers, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	B	Non - household retail: Balance sheet impact
Line	14	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank for the analysed activity attributable to non-household customers. Overdraft balances should not be netted off the figure (short term deposits and overdrafts).

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 to M5.6

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	B	Non - household retail: Balance sheet impact
Line	15	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for the analysed activity attributable to non-household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	B	Non - household retail: Balance sheet impact
Line	16	Non operating assets and liabilities

Line Definition: Total non-operating assets and liabilities for the analysed activity attributable to non-household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.16

£m

3dp

Section 9 : Retail Development

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	B	Non - household retail: Balance sheet impact
Line	17	Creditors: amounts falling due after more than one year

Line Definition: Total creditors falling due after one year for the analysed activity attributable to non-household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.19

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	B	Non - household retail: Balance sheet impact
Line	18	Provisions for liabilities and charges

Line Definition: Current cost provision for liabilities and charges associated with the analysed activity and allocated to the non-household customer base.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.24

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	B	Non - household retail: Balance sheet impact
Line	19	Capital and reserves: Government loans

Line Definition: Government loans, apportioned to the activity and allocated to non-household customers, held as capital and reserves as required by Schedule 2 of the Direction made by Scottish Ministers under Section 45(2) of the Water Services etc. (Scotland) Act 2002.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.25

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	B	Non - household retail: Balance sheet impact
Line	20	Capital and reserves : other

Line Definition: The sum of the Current cost reserve and other reserves from the current cost Income and Expenditure statement in the regulatory accounts attributable to the analysed activity for non-household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.26 M5.27
M5.28

£m

3dp

Section 9 : Retail Development

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	21	Direct operating costs

Line Definition: The total direct costs attributable to the analysed activity for household customers.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.33

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	22	Functional expenditure

Line Definition: The direct costs incurred for the analysed activity plus an allocation of direct costs incurred in the provision of General & Support activities for household customers.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.35

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	23	Total operating expenditure

Line Definition: Total operating expenditure for the analysed activity attributable to household customers.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.44

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	24	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge (M18 w.48 plus/minus M18 w.49) for the analysed activity attributable to household customers.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.47 M18 ww.48

£m

3dp

Section 9 : Retail Development

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	25	Capital charges:CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for the analysed activity attributable to household customers.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.49 to M18 ww.53

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	26	Interest payment

Line Definition: The amount of interest paid in the year attributable to the analysed activity and apportioned to household customers. This includes interest on any overdrafts, loans (from all sources) and debenture stock.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	27	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities apportioned to the activity for household customers. It should exclude any deferred tax charge.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	C	Household - retail: Income and expenditure account impact.
Line	28	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for the analysed activity apportioned to household customers. Sum of lines 3,4,5,6,and 7.

Processing Rule: Calculated field: the sum of lines 23 to 27.

AR 07 Ref:

£m

3dp

Section 9 : Retail Development

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	29	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets attributable to the analysed activity for household customers at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	30	Gross MEAV (non infra)

Line Definition: The total gross MEAV of non-infrastructure assets attributable to the analysed activity for household customers at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	31	Net MEAV (non infra)

Line Definition: Net MEAV attributable to the analysed activity for household customers at the end of the year for non-infrastructure assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	32	Gross MEAV (infra)

Line Definition: The total gross MEAV of infrastructure assets for the analysed activity attributable to household customers at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

3dp

Section 9 : Retail Development

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	33	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items associated with the analysed activity attributable to household customers, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	34	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank for the analysed activity attributable to non-household customers. Overdraft balances should not be netted off the figure (short term deposits and overdrafts).

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 to M5.6

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	35	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for the analysed activity attributable to household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	36	Non operating assets and liabilities

Line Definition: Total non-operating assets and liabilities for the analysed activity attributable to household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.16

£m

3dp

Section 9 : Retail Development

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	37	Creditors: amounts falling due after more than one year

Line Definition: Total creditors falling due after one year for the analysed activity attributable to household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.19

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	38	Provisions for liabilities and charges

Line Definition: Current cost provision for liabilities and charges associated with the analysed activity and allocated to the household customer base.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.24

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	39	Capital and reserves: Government loans

Line Definition: Government loans, apportioned to the activity and allocated to household customers, held as capital and reserves as required by Schedule 2 of the Direction made by Scottish Ministers under Section 45(2) of the Water Services etc. (Scotland) Act 2002.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.25

£m

3dp

Table	2	Wastewater - Wholesale activity to retail. Financial summary template.
Block	D	Household - retail: Balance sheet impact
Line	40	Capital and reserves : other

Line Definition: The sum of the Current cost reserve and other reserves from the current cost Income and Expenditure statement in the regulatory accounts attributable to the analysed activity for household customers.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.26 to M5.28

£m

3dp

Section 9 : Retail Development

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
Block	A	Revenue Impact
Line	1	Revenue

Line Definition: The impact on revenue in the report year of Section 29E agreements relating to the water service.

Show increases in revenue as a positive figure and decreases in revenue as a negative figure.

Processing Rule: Input

AR 07 Ref:

£m

1dp

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
Block	B	Income and expenditure impact
Line	2	Direct operating expenditure

Line Definition: The change in total direct water operating expenditure in the report year due to section 29e agreements.

Show increases in costs as a positive figure and decreases in costs as a negative figure.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: m18 w.34

£m

1dp

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
Block	B	Income and expenditure impact
Line	3	Functional expenditure

Line Definition: The change in water direct costs incurred plus an allocation of direct costs incurred in the provision of General & Support activities due to Section 29e agreements.

Show increases in costs as a positive figure and decreases in costs as a negative figure.

Processing Rule: Input

AR 07 Ref: m18 w.36

£m

1dp

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
Block	B	Income and expenditure impact
Line	4	Total operating expenditure

Line Definition: Change in total water operating expenditure due to Section 29e agreements.

Show increases in costs as a positive figure and decreases in costs as a negative figure.

Processing Rule: Input

AR 07 Ref: m18 w.45

£m

1dp

Section 9 : Retail Development

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
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Block	B	Income and expenditure impact
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Line	5	Capital charges. IRC
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Line Definition: The change in the sum of water Infrastructure renewals charge (m18 w.48 plus/minus m18 w.49) in the report year due to Section 29e agreements.

Show increases in charges as a positive figure and decreases in revenue as a negative figure.

RAR proforma 18

Processing Rule: Input

AR 07 Ref:	m18 w.48 m18 w.49	£m	1dp
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Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
--------------	----------	---

Block	B	Income and expenditure impact
--------------	----------	-------------------------------

Line	6	Capital charges:CCD
-------------	----------	---------------------

Line Definition: The change in the current cost non-infrastructure depreciation charge (m18 w.50 to m18 w.54) in the report year due to Section 29e agreements.

Show increases in charges as a positive figure and decreases in charges as a negative figure.

Processing Rule: Input

AR 07 Ref:	m18 w.50 to m18 w.54	£m	1dp
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Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
--------------	----------	---

Block	B	Income and expenditure impact
--------------	----------	-------------------------------

Line	7	Interest payment
-------------	----------	------------------

Line Definition: The change in the amount of interest paid in the year due to Section 29e agreements. This includes interest on any overdrafts, loans (from all sources) and debenture stock.

Show increases in costs as a positive figure and decreases in costs as a negative figure.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref:	M4.12	£m	1dp
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Section 9 : Retail Development

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
Block	B	Income and expenditure impact
Line	8	Current tax payment (exc deferred tax)

Line Definition: The change in the current tax charge on profits from ordinary activities due to Section 29e agreements. It should exclude any deferred tax charge.

Show increases in costs as a positive figure and decreases in costs as a negative figure.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
Block	B	Income and expenditure impact
Line	9	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for wholesale activity.

Processing Rule: Calculated field: the sum of lines 2 to 7.

AR 07 Ref:

£m

1dp

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
Block	C	Balance sheet impact
Line	10	Net HC Book value

Line Definition: The change in historical cost net book value of tangible fixed assets at the end of the financial year due to Section 29e agreements. This is stated after deducting grants and contributions received relating to infrastructure assets.

Show increases in asset values as a positive figure and decreases in asset values as a negative figure.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Section 9 : Retail Development

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
Block	C	Balance sheet impact
Line	11	Gross MEAV (non infra)

Line Definition: The change in the total gross MEAV of non-infrastructure assets at the end of the year due to Section 29e agreements. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

Show increases in asset values as a positive figure and decreases in asset values as a negative figure.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
Block	C	Balance sheet impact
Line	12	Net MEAV (non infra)

Line Definition: The change in the net MEAV at the end of the year for non-infrastructure assets due to Section 29e agreements. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

Show increases in asset values as a positive figure and decreases in asset values as a negative figure.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
Block	C	Balance sheet impact
Line	13	Gross MEAV (infra)

Line Definition: The change in the total gross MEAV of infrastructure assets at the end of the year due to Section 29e agreements. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

Show increases in asset values as a positive figure and decreases in asset values as a negative figure.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 9 : Retail Development

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
--------------	----------	---

Block	C	Balance sheet impact
--------------	----------	----------------------

Line	14	Working capital balance: excluding cash
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Line Definition: The change in the total of all stock, debtors and creditors which relate to operating items associated, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents, due to Section 29e agreements.

Show increases in working capital balances as a positive figure and decreases in working capital balances as a negative figure.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
--------------	----------	---

Block	C	Balance sheet impact
--------------	----------	----------------------

Line	15	Working capital balance: cash and cash equivalents
-------------	-----------	--

Line Definition: The sum of cash in hand and at bank for the analysed activity attributable to non-household customers. Overdraft balances should not be netted off the figure (short term deposits and overdrafts).

Show increases in working capital balances as a positive figure and decreases in working capital balances as a negative figure.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 to M5.6

£m

1dp

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
--------------	----------	---

Block	C	Balance sheet impact
--------------	----------	----------------------

Line	16	Infra accruals/(prepayments)
-------------	-----------	------------------------------

Line Definition: The change in the cumulative difference between the infrastructure renewals charges and expenditure due to Section 29e agreements.

Show increases in levels as a positive figure and decreases in levels as a negative figure.

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Section 9 : Retail Development

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
--------------	----------	---

Block	C	Balance sheet impact
--------------	----------	----------------------

Line	17	Non operating assets and liabilities
-------------	-----------	--------------------------------------

Line Definition: The change in total non-operating assets and liabilities due to Section 29e agreements.

Show increases in levels as a positive figure and decreases in levels as a negative figure.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.16

£m

1dp

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
--------------	----------	---

Block	C	Balance sheet impact
--------------	----------	----------------------

Line	18	Creditors: amounts falling due after more than one year
-------------	-----------	---

Line Definition: The change in total creditors falling due after one year due to Section 29e agreements.

Show increases in levels as a positive figure and decreases in levels as a negative figure.

Processing Rule: Input

AR 07 Ref: M5.19

£m

1dp

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
--------------	----------	---

Block	C	Balance sheet impact
--------------	----------	----------------------

Line	18	Provisions for liabilities and charges
-------------	-----------	--

Line Definition: The change in the current cost provision for liabilities and charges due to Section 29e agreements.

Show increases in levels as a positive figure and decreases in levels as a negative figure.

Processing Rule: Input

AR 07 Ref: M5.24

£m

1dp

Table	3	Water - Impact of potential Section 29E departures. Financial summary template.
--------------	----------	---

Block	C	Balance sheet impact
--------------	----------	----------------------

Line	19	Capital and reserves: Government loans
-------------	-----------	--

Line Definition: The change in Government loans, held as capital and reserves as required by Schedule 2 of the Direction made by Scottish Ministers under Section 45(2) of the Water Services etc. (Scotland) Act 2002, due to Section 29e agreements.

Show increases in levels as a positive figure and decreases in levels as a negative figure.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.25

£m

1dp

Section 9 : Retail Development

Table	3	Water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	C	Balance sheet impact
--------------	----------	----------------------

Line	20	Capital and reserves : other
-------------	-----------	------------------------------

Line Definition: The change in the sum of the Current cost reserve and other reserves from the current cost Income and Expenditure statement in the regulatory accounts due to Section 29e agreements.

Show increases in levels as a positive figure and decreases in levels as a negative figure.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.26 to M5.28

£m

1dp

Table	3	Water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	D	Deferred capital expenditure
--------------	----------	------------------------------

Line	21	Deferred capital expenditure
-------------	-----------	------------------------------

Line Definition: The amount of capital expenditure that is deferred through implemetation of a Section 29E activity. Detail of such schemes should be given in the commentary.

Processing Rule: Input

AR 07 Ref:

£m

1dp

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	A	Revenue Impact
--------------	----------	----------------

Line	1	Revenue impact
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Line Definition: The impact on revenue in the report year of Section 29E agreements relating to the wastewater service.

Show increases in revenue as a positive figure and decreases in revenue as a negative figure.

Processing Rule: Input

AR 07 Ref:

£m

1dp

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	B	Income and expenditure impact
--------------	----------	-------------------------------

Line	2	Direct operating costs
-------------	----------	------------------------

Line Definition: The change in total direct wastewater operating expenditure in the report year due to section 29e agreements.

Show increases in costs as a positive figure and decreases in costs as a negative figure.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.33

£m

1dp

Section 9 : Retail Development

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	B	Income and expenditure impact
--------------	----------	-------------------------------

Line	3	Functional expenditure
-------------	----------	------------------------

Line Definition: The change in wastewater direct costs incurred plus an allocation of direct costs incurred in the provision of General & Support activities due to Section 29e agreements.

Show increases in costs as a positive figure and decreases in costs as a negative figure.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.35

£m

1dp

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	B	Income and expenditure impact
--------------	----------	-------------------------------

Line	4	Total operating expenditure
-------------	----------	-----------------------------

Line Definition: Change in total wastewater operating expenditure due to Section 29e agreements.

Show increases in costs as a positive figure and decreases in costs as a negative figure.

Processing Rule: Input

AR 07 Ref: M18 ww.44

£m

1dp

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	B	Income and expenditure impact
--------------	----------	-------------------------------

Line	5	Capital charges. IRC
-------------	----------	----------------------

Line Definition: The change in the sum of wastewater Infrasructure renewals charge (m18 ww.48 plus/minus m18 ww.49) in the report year due to Section 29e agreements.

Show increases in charges as a positive figure and decreases in revenue as a negative figure.

Processing Rule: Input

AR 07 Ref: M18 ww.47 M18 ww.48

£m

1dp

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	B	Income and expenditure impact
--------------	----------	-------------------------------

Line	6	Capital charges:CCD
-------------	----------	---------------------

Line Definition: The change in the current cost non-infrastructure depreciation charge (m18 ww.50 to m18 ww.54) in the report year due to Section 29e agreements.

Show increases in charges as a positive figure and decreases in charges as a negative figure.

Processing Rule: Input

AR 07 Ref: M18 ww.49 to M18 ww.53

£m

1dp

Section 9 : Retail Development

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	B	Income and expenditure impact
--------------	----------	-------------------------------

Line	7	Interest payment
-------------	----------	------------------

Line Definition: The change in the amount of interest paid in the year due to Section 29e agreements. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
Show increases in costs as a positive figure and decreases in costs as a negative figure.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	B	Income and expenditure impact
--------------	----------	-------------------------------

Line	8	Current tax payment (exc deferred tax)
-------------	----------	--

Line Definition: The change in the current tax charge on profits from ordinary activities due to Section 29e agreements. It should exclude any deferred tax charge.
Show increases in costs as a positive figure and decreases in costs as a negative figure.

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	B	Income and expenditure impact
--------------	----------	-------------------------------

Line	9	Total annual expenses
-------------	----------	-----------------------

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for wholesale activity.

Processing Rule: Calculated field: the sum of lines 2 to 7.

AR 07 Ref:

£m

1dp

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	C	Balance sheet impact
--------------	----------	----------------------

Line	10	Net HC Book value
-------------	-----------	-------------------

Line Definition: The change in historical cost net book value of tangible fixed assets at the end of the financial year due to Section 29e agreements. This is stated after deducting grants and contributions received relating to infrastructure assets.
Show increases in asset values as a positive figure and decreases in asset values as a negative figure.
RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Section 9 : Retail Development

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
Block	C	Balance sheet impact
Line	11	Gross MEAV (non infra)

Line Definition: The change in the total gross MEAV of non-infrastructure assets at the end of the year due to Section 29e agreements. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

Show increases in asset values as a positive figure and decreases in asset values as a negative figure.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
Block	C	Balance sheet impact
Line	12	Net MEAV (non infra)

Line Definition: The change in the net MEAV at the end of the year for non-infrastructure assets due to Section 29e agreements. (Gross replacement cost by asset type relating to wastewater at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

Show increases in asset values as a positive figure and decreases in asset values as a negative figure.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
Block	C	Balance sheet impact
Line	13	Gross MEAV (infra)

Line Definition: The change in the total gross MEAV of infrastructure assets at the end of the year due to Section 29e agreements. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

Show increases in asset values as a positive figure and decreases in asset values as a negative figure.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 9 : Retail Development

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	C	Balance sheet impact
--------------	----------	----------------------

Line	14	Working capital balance: excluding cash
-------------	-----------	---

Line Definition: The change in the total of all stock, debtors and creditors which relate to operating items associated, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents, due to Section 29e agreements.

Show increases in working capital balances as a positive figure and decreases in working capital balances as a negative figure.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.1

£m

1dp

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	C	Balance sheet impact
--------------	----------	----------------------

Line	15	Working capital balance: cash and cash equivalents
-------------	-----------	--

Line Definition: The sum of cash in hand and at bank for the analysed activity attributable to non-household customers. Overdraft balances should not be netted off the figure (short term deposits and overdrafts).

Show increases in working capital balances as a positive figure and decreases in working capital balances as a negative figure.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 to M5.6

£m

1dp

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	C	Balance sheet impact
--------------	----------	----------------------

Line	16	Infra accruals/(prepayments)
-------------	-----------	------------------------------

Line Definition: The change in the cumulative difference between the infrastructure renewals charges and expenditure due to Section 29e agreements.

Show increases in levels as a positive figure and decreases in levels as a negative figure.

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Section 9 : Retail Development

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	C	Balance sheet impact
--------------	----------	----------------------

Line	17	Non operating assets and liabilities
-------------	-----------	--------------------------------------

Line Definition: The change in total non-operating assets and liabilities due to Section 29e agreements.

Show increases in levels as a positive figure and decreases in levels as a negative figure.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.16

£m

1dp

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	C	Balance sheet impact
--------------	----------	----------------------

Line	18	Creditors: amounts falling due after more than one year
-------------	-----------	---

Line Definition: The change in total creditors falling due after one year due to Section 29e agreements.

Show increases in levels as a positive figure and decreases in levels as a negative figure.

Processing Rule: Input

AR 07 Ref: M5.19

£m

1dp

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
--------------	----------	--

Block	C	Balance sheet impact
--------------	----------	----------------------

Line	19	Capital and reserves: Government loans
-------------	-----------	--

Line Definition: The change in Government loans, held as capital and reserves as required by Schedule 2 of the Direction made by Scottish Ministers under Section 45(2) of the wastewater Services etc. (Scotland) Act 2002, due to Section 29e agreements.

Show increases in levels as a positive figure and decreases in levels as a negative figure.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.25

£m

1dp

Section 9 : Retail Development

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
Block	C	Balance sheet impact
Line	20	Capital and reserves : other

Line Definition: The change in the sum of the Current cost reserve and other reserves from the current cost Income and Expenditure statement in the regulatory accounts due to Section 29e agreements.

Show increases in levels as a positive figure and decreases in levels as a negative figure.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.26 to M5.28

£m

1dp

Table	4	Waste water - Impact of potential Section 29E depatures. Financial summary template.
Block	D	Deferred capital expenditure
Line	21	Deferred capital expenditure

Line Definition: The amount of capital expenditure that is deferred through implemetation of a Section 29E activity. Detail of such schemes should be given in the commentary.

Processing Rule: Input

AR 07 Ref:

£m

1dp
