

KEY COMPONENTS - Financial projections

Table B7.2 - Cash flow projections

Block A Net cash flow from operating activities

1	Net cash flow from operating activities	£m (3dp)
Full line title		
Definition		The net increase or decrease in cash flow resulting from the operations shown in the income and expenditure account. Operating income should be adjusted as per Statutory Accounts.
Processing rules		Input field. Positive if cash inflow, negative if cash outflow
Reference		AR F7.1

Block B Returns on investments and servicing of finance

5	Total: other and exceptional income	£m (3dp)
Full line title	Total: other and exceptional income	
Definition	Includes exceptional income from water and sewerage, rental income and income from investments eg share income.	
Processing rules	Input field (positive number)	
Reference	New	

6	Interest received	£m (3dp)
Full line title	Interest received	
Definition	The amount of interest received by the authority in the year. This includes interest on cash balances, loans to third parties, and other investments.	
Processing rules	Input field (positive number)	
Reference	AR F7.2	

7	Interest paid	£m (3dp)
Full line title	Interest paid	
Definition	The amount of interest paid by the authority in the year. This includes interest on any overdrafts and loans.	
Processing rules	Input field (negative number)	
Reference	AR F7.3	

8	Interest on finance lease rentals	£m (3dp)
Full line title	Interest on finance lease rentals	
Definition	The interest element on finance leases paid by the authority in the year.	
Processing rules	Input field (negative number)	
Reference	AR F7.4	

9	Net cashflow from returns on investment and servicing of finance	£m (3dp)
Full line title	Net cashflow from returns on investment and servicing of finance	
Definition	The net financing cost in the year paid by the authority	
Processing rules	Calculated field : sum of lines 5 to 8	
Reference	AR F7.5	

Block D Investing Activities

15	Infrastructure renewals expenditure	£m (3dp)
Full line title	Infrastructure renewals expenditure	
Definition	Expenditure incurred in maintaining the existing operating capability of infrastructure assets.	
Processing rules	Input field	
Reference	New	

16	Purchase of fixed assets (net)	£m (3dp)
Full line title	Net cost of purchase of fixed assets	
Definition	The net purchase price of fixed assets paid for by Scottish Water after any deduction of grants and contributions, excluding IRE.	
Processing rules	Input field (negative number)	
Reference	New	

17	Purchase of subsidiaries	£m (3dp)
Full line title	Cost of purchase of subsidiaries	
Definition	The purchase price of subsidiaries paid for by the company.	
Processing rules	Input field (negative number)	
Reference	New	

18	Proceeds from disposal of land and other capital assets	£m (3dp)
Full line title	Proceeds from disposal of land and other capital assets	
Definition	Cash proceeds received in the year on the sale of land and other capital assets.	
Processing rules	Input field (positive number)	
Reference	New	

19	Net cashflow from investing activities	£m (3dp)
Full line title		
Definition	The net cashflow of the authority relating to the acquisition or disposal of any asset held as a fixed asset.	
Processing rules	Calculated field : sum of lines 15 to 18	
Reference	AR F7.11	

25	Net cashflow before financing	£m (3dp)
Full line title	Net cashflow before financing	
Definition	The net cashflow of the authority relating to the acquisition or disposal of any asset held as a fixed asset.	
Processing rules	Calculated field : sum of lines 1, 9 and 19	
Reference	New	

Block E Financing

30	Capital in finance lease rentals	£m (3dp)
Full line title	The capital element of finance lease payments made in the year.	
Definition	The capital element of finance lease payments made in the year.	
Processing rules	Input field (negative number if capital repaid on new leases exceed capital on existing leases, else positive number).	
Reference	AR F7.13	

31	New loans	£m (3dp)
Full line title	New loans	
Definition	New loans received in year from Scottish Ministers and Other sources.	
Processing rules	Input field (positive number).	
Reference	AR F7.14	

32	Repayment of loans	£m (3dp)
Full line title	Repayment of loans	
Definition	The repayment of loans to Scottish Ministers and Other Sources in the year.	
Processing rules	Input field (negative number)	
Reference	AR F7.15	

33	Net cash inflow from financing	£m (3dp)
Full line title	Net cash inflow from financing	
Definition	The net effect on cashflow after repaying the capital element of finance leases and raising/repaying loans.	
Processing rules	Calculated field: sum of lines 30 to 32	
Reference	AR F7.16	

35	Increase / (decrease) in cash and cash equivalents	£m (3dp)
Full line title	Increase / (decrease) in cash and cash equivalents	
Definition	The net cashflow of the company in the year measured by the change in the level of cash.	
Processing rules	Calculated field: sum of lines 1, 9, 19 and 33	
Reference	AR F7.17	