

## SWBS - Regulatory Accounts - Summary of tables

Table	Name
1	Historic Cost Income and Expenditure Account
2	Historic Cost Balance Sheet
3	Historic Cost Balance Sheet - Reconciliation to Statutory Accounts
6	Cash Flow
11	Working Capital
13	Reconciliation of Current cost operating surplus to net cash flow from operating activities
18W-WW	Activity Based Costing - Water/Waste water Service
19	Regulatory Accounts (Historical cost accounting) Statement of total recognised gains and losses
20	Analysis of Borrowing by interest rate and date of maturity
21	Taxation Analysis
23	Interest analysis
24	Revenue analysis
25	Bad debt

## Key

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Scottish Water Business Stream

Table 1: Historic Cost Income and Expenditure Account



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06			2006-07		
					Licensed	Non Licensed	Total	Licensed	Non Licensed	Total
1.1	Turnover	T18, L1	£m	I,C	0.000	0.000	0.000	140.910	0.000	140.910
1.1a	Wholesale charge		£m	I,C	0.000	0.000	0.000	-126.831	0.000	-126.831
1.2	Other operating costs		£m	I,C	0.000	0.000	0.000	-6.963	0.000	-6.963
1.3	Depreciation		£m	I,C	0.000	0.000	0.000	-0.332	0.000	-0.332
1.7	Operating income	T18, L4	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.8	Operating surplus	T18, L5	£m	C	0.000	0.000	0.000	6.784	0.000	6.784
1.9	Other income	T18, L6	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.10	Net interest receivable less payable	T18, L7	£m	I,C	0.000	0.000	0.000	-0.662	0.000	-0.662
1.12	Surplus on ordinary activities before taxation	T18, L8	£m	C	0.000	0.000	0.000	6.122	0.000	6.122
1.13	Taxation - current	T18, L9	£m	I,C	0.000	0.000	0.000	-1.887	0.000	-1.887
1.14	Taxation - deferred	T18, L10	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.15	Surplus on ordinary activities after taxation	T18, L11	£m	C	0.000	0.000	0.000	4.235	0.000	4.235
1.16	Extraordinary items	T18, L12	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.17	Surplus for the year	T18, L13	£m	C	0.000	0.000	0.000	4.235	0.000	4.235
1.18	Dividends	T18, L14	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.19	Retained surplus for year	T18, L15	£m	C	0.000	0.000	0.000	4.235	0.000	4.235

Scottish Water Business Stream  
Table 2: Historic Cost Balance Sheet



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06			2006-07		
					Licensed	Non Licensed	Total	Licensed	Non Licensed	Total
<b>Fixed Assets</b>										
2.1	Tangible Assets	T19, L1	£m	I,C	0.000	0.000	0.000	1.312	0.000	1.312
2.2	Investment - loan to group company	T19, L2	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.3	Investment - Other	T19, L3	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.4	Total fixed assets	T19, L4	£m	C	0.000	0.000	0.000	1.312	0.000	1.312
<b>Current Assets</b>										
2.5	Stocks	T19, L5	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.6	Debtors	T19, L6	£m	I,C	0.000	0.000	0.000	66.725	0.000	66.725
2.7	Cash at bank and in hand	T19, L7	£m	I,C	0.000	0.000	0.000	11.274	0.000	11.274
2.8	Short term deposits	T19, L8	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.10	Total current assets	T19, L10	£m	C	0.000	0.000	0.000	77.999	0.000	77.999
<b>Creditors: amounts falling due within one year</b>										
2.11	Overdrafts	T19, L11	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.12	Line not used							0.000		
2.13	Creditors	T19, L13	£m	I,C	0.000	0.000	0.000	-8.689	0.000	-8.689
2.14	Borrowings	T19, L14	£m	I,C	0.000	0.000	0.000	-64.500	0.000	-64.500
2.15	Corporation tax payable	T19, L15	£m	I,C	0.000	0.000	0.000	-1.887	0.000	-1.887
2.16	Dividends payable	T19, L16	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.17	Total creditors	T19, L18	£m	C	0.000	0.000	0.000	-75.076	0.000	-75.076
2.18	Net current assets	T19, L19	£m	C	0.000	0.000	0.000	2.923	0.000	2.923
2.19	Total assets less current liabilities		£m	C	0.000	0.000	0.000	4.235	0.000	4.235
<b>Creditors: amounts falling due after one year</b>										
2.20	Borrowings	T19, L20	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.21	Other creditors	T19, L21	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.22	Total creditors	T19, L22	£m	C	0.000	0.000	0.000	0.000	0.000	0.000
<b>Provision for liabilities &amp; charges</b>										
2.23	Deferred tax provision	T19, L23	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.25	Post employment assets / (liabilities)	T19, L25	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.26	Other provisions	T19, L26	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.27	Net Assets employed	T19, L28	£m	C	0.000	0.000	0.000	4.235	0.000	4.235
<b>Capital and reserves</b>										
2.28	Called up share capital		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.29	Income and Expenditure account	T19, L31	£m	I,C	0.000	0.000	0.000	4.235	0.000	4.235
2.30	Other reserves	T19, L32	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.31	Capital & reserves	T19, L33	£m	C	0.000	0.000	0.000	4.235	0.000	4.235

Scottish Water Business Stream

Table 3: Historic Cost Balance Sheet - Reconciliation to Statutory Accounts



Line	Description	Ofwat ref JR 07	Units	Field Type	Statutory UK GAAP	Regulatory	Explanation of difference
<b>Profit and loss account</b>							
3.1	Other 1		£m	I			
3.2	Other 2		£m	I			
3.3	Other 3		£m	I			
3.4	Other 4		£m	I			
3.5	Other 5		£m	I			
<b>Balance Sheet</b>							
3.6	Debtors		£m	I	90.800	66.700	Credit note provision reported as a provision in the Statutory accounts but as a deduction from trade debtors in the Reg Accts.
3.7	Provisions for Liabilities and Charges		£m	I	24.100	0.000	Credit note provision reported as a provision in the Statutory accounts but as a deduction from trade debtors in the Reg Accts.
3.8	Other 4		£m	I	0.000	0.000	
3.9	Other 5		£m	I	0.000	0.000	
3.10	Other 6		£m	I	0.000	0.000	
3.11	Other 7		£m	I	0.000	0.000	
3.11	Other 7		£m	I	0.000	0.000	

**Scottish Water Business Stream**  
**Table 6: Cash Flow**  
**Statement for Twelve Months ended 31 March**



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06			2006-07		
					Licensed	Non Licensed	Total	Licensed	Non Licensed	Total
6.1	Net cash flow from operating activities	T28, L1	£m	I,C	0.000	0.000	0.000	-26.758	0.000	-26.758
<b>Returns on investments &amp; servicing of finance</b>										
6.2	Interest received	T28, L2	£m	I,C	0.000	0.000	0.000	0.609	0.000	0.609
6.3	Interest paid	T28, L3	£m	I,C	0.000	0.000	0.000	-0.957	0.000	-0.957
6.4	Interest in finance lease rentals	T28, L4	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.5	Net cash flow from returns on Investment & servicing of finance	T28, L6	£m	C	0.000	0.000	0.000	-0.348	0.000	-0.348
<b>Taxation</b>										
6.6	Taxation paid	T28, L7	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
<b>Capital expenditure and financial investment</b>										
6.7	Gross cost of purchase of fixed assets	T28, L8	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.10	Disposal of fixed assets	T28, L11	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.11	Movements on long term loans to group companies	T28, L12	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.12	Net cash outflow from investing activities	T28, L13	£m	C	0.000	0.000	0.000	0.000	0.000	0.000
6.13	Acquisitions and disposals	T28, L14	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.14	Dividends paid	T28, L15	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
<b>Management of liquid resources</b>										
6.15	Net cash flow from management of liquid resources	T28, L16	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.16	Net Cash flow before financing	T28, L17	£m	C	0.000	0.000	0.000	-27.106	0.000	-27.106
<b>Financing</b>										
6.17	Capital element in finance lease rentals	T28, L18	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.18	New bank loans		£m	I,C	0.000	0.000	0.000	39.500	0.000	39.500
6.19	New Government loans		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.20	Bank loans repayments		£m	I,C	0.000	0.000	0.000	-10.000	0.000	-10.000
6.21	Government loans repayments		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.21a	Proceeds from share issues	T28,L21	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.22	Net cash inflow from financing	T28, L22	£m	C	0.000	0.000	0.000	29.500	0.000	29.500
6.23	Increase (decrease) in cash and cash equivalents	T28, L23	£m	C	0.000	0.000	0.000	2.394	0.000	2.394

M6.1 Net cash flow from operating activities

M6.2 Interest received

M6.3 Interest paid

**Scottish Water Business Stream**  
**Table 11: Working Capital (Licensed)**



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06	2006-07
11.1	Stocks	T26, L1	£m	I	0.000	0.000
11.3	Trade debtors - Non Household		£m	I	0.000	-0.623
11.4	Other trade debtors	T26, L6	£m	I	0.000	0.000
11.5	Measured income accrual	T26, L7	£m	I	30.620	38.716
11.6	Prepayments and other short term debtors	T26, L8	£m	I	0.000	28.632
11.7	Trade creditors	T26, L9	£m	I	0.000	-0.019
11.8	Deferred income - customer advance receipts	T26, L10	£m	I	0.000	-0.142
11.10	Accruals and other creditors	T26, L12	£m	I	-6.090	-8.161
11.11	Total working capital	T26, L13	£m	C	24.530	58.403

## Scottish Water Business Stream

**Table 13: Reconciliation of Historic cost operating surplus to net cash flow from operating activities (licensed)**



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06	2006-07
13.1	Historic cost operating surplus	T29,L1	£m	C	0.000	6.784
13.3	Movement in working capital	T29,L3	£m	I	0.000	-33.874
13.4	Receipts from other income	T29,L4	£m	I	0.000	0.000
13.5	Depreciation		£m	C	0.000	0.332
13.8	Profit/(loss) on sale of assets		£m	C	0.000	0.000
13.10	Other non-cash profit and loss items	T29,L8	£m	I	0.000	0.000
13.11	Net cash flow from operating activities	T29,L9	£m	C	0.000	-26.758



Scottish Water Business Stream

Table M18 W: Activity Based Costing - Water Service

					2006-07														
					1	2	3	4	5	6	7	8	9	10	11	12	13		
					CORE / LICENSED														
Line Ref.	Description	Ofwat Ref	Units	Field Type	NON-CORE/NON-LICENSED												Water Service		
					Total												Water Service Core Total	Water Service Total	CG
					WHOLESALE			Water Distribution			Wholesale Core Total			RETAIL					
Resources & Treatment			Total			Core Total			Domestic	Retail - Non Domestic		Total							
			Source	Trmt	Total					Measd	Non Measd	Total							
<b>Service Analysis - Water : Direct Costs</b>																			
M18.1	Employment costs	T21_L1	£m	IC				0								0	0		
M18.2	Power	T21_L2	£m	IC				0								0	0		
M18.3	Hired and contracted services	T21_L4	£m	IC				0								0	0		
M18.4	Materials and consumables	T21_L8	£m	IC				0								0	0		
M18.5	Service charges SEPA	T21_L7	£m	IC				0								0	0		
M18.6	Bulk supply imports	T21_L8	£m	IC				0								0	0		
M18.7	Contract Management		£m	IC				0								0	0		
M18.8	Meter Maintenance & Installation		£m	IC				0								0	0		
M18.9	Other direct costs	T21_L9	£m	IC				0								0	0		
M18.12	Contract Management		£m	IC												0	N		
M18.13	Manage Billing Data		£m	IC												0.042	0.042 A3		
M18.14	Generate & Issue Bills		£m	IC												0.055	0.055 A3		
M18.15	Handle Billing Enquiries		£m	IC												0.057	0.057 A3		
M18.16	Handle Billing Exceptions		£m	IC												0.014	0.014 A3		
M18.17	Handle Billing Complaints		£m	IC												0.014	0.014 A3		
M18.18	Meter Reading		£m	IC												0.223	0.223 A3		
M18.19	Costs of Meter maintenance & installation		£m	IC												0	0		
M18.20	Handle Metering Enquiries		£m	IC												0.045	0.045 A3		
M18.21	Handling Metering Complaints		£m	IC												0	A3		
M18.22	Remittance & Cash Processing		£m	IC												0.053	0.053 A3		
M18.23	Debt Management inc Bad debt charge		£m	IC												0.065	0.065 A3		
M18.24	External Debt recovery		£m	IC												0.285	0.285 A3		
M18.25	Disconnections		£m	IC												0	0		
M18.26	Handle Payment/Plan Enquiries		£m	IC												0.006	0.006 A3		
M18.27	Advertising / Marketing		£m	IC												0.024	0.024 A3		
M18.28	Account Management		£m	IC												0.12	0.12		
M18.29	Manage GSS Payments		£m	IC												0.001	0.001 A3		
M18.30	Handle Customer operational calls		£m	IC												0.026	0.026 A3		
M18.31	Other Direct Costs	T21_L9	£m	IC												46.526	46.526 A3		
M18.32	Direct employment costs		£m	IC												0.387	0.387		
M18.33	IT (see employment)		£m	IC												0.157	0.157		
M18.34	<b>Total direct costs</b>	T21_L10	£m	C												47.556	47.556 A3		
M18.35	General and support costs	T21_L11	£m	IC												0.434	0.434 A3		
M18.36	<b>Functional expenditure</b>	T21_L12	£m	C												47.99	47.99 A3		
<b>Operating Expenditure</b>																			
M18.37	Scientific services	T21_L14	£m	I												0	0		
M18.38	Cost of Regulation	T21_L15	£m	I												0.154	0.154 A2		
M18.39	<b>Total business activities</b>	T21_L16	£m	C												0.154	0.154 A2		
M18.40	Local authority rates	T21_L17	£m	I												0	0		
M18.41	Bad Debt charge	T21_L18	£m	I												0.796	0.796 A2		
M18.42	<b>Total Exceptional items</b>	T21_L19	£m	IC												0	0 A1		
M18.43	Total opex less third party services	T21_L20	£m	C												0.95	0.95 A2		
M18.44	Third party services - opex	T21_L21	£m	IC												0	0		
M18.45	<b>Total operating expenditure</b>	T21_L22	£m	C												0.95	0.95 A2		
<b>Reactive and Planned Maintenance (included in Opex)</b>																			
M18.46	Reactive and planned maintenance infrastructure	T21_L23	£m	IC												0	0		
M18.47	Reactive and planned maintenance non-infrastructure	T21_L24	£m	IC												0	0		
<b>Capital Maintenance</b>																			
M18.48	Infrastructure renewals expenditure	T21_L25	£m	IC												0	0		
M18.49	Infrastructure renewals accrual or prepayment	T21_L26	£m	IC												0	0		
M18.50	Non-infrastructure depreciation charge		£m	IC												0	0		
M18.51	Amortisation of deferred credits	T21_L28	£m	IC												0	0		
M18.52	Amortisation of intangible assets	T21_L29	£m	IC												0	0		
M18.53	Business activities depreciation charge	T21_L30	£m	IC												0.127	0.127 A2		
M18.54	Capital maintenance less third party services	T21_L31	£m	C												0.127	0.127 A2		
M18.55	Third party services - depreciation	T21_L32	£m	IC												0	0		
M18.56	<b>Total capital maintenance</b>	T21_L33	£m	C												0.127	0.127 A2		
M18.57	<b>Total operating costs</b>	T21_L34	£m	C												49.067	49.067 A2		

Prepared by: ..... Date: .....  
 Checked by: ..... Date: .....  
 Authorised by: ..... Date: .....

Scottish Water Business Stream

Table M18 WW: Activity Based Costing - Waste Water Service

					2006-07											
					2	3	4	5	6	7	8	9	10	11	12	
Line Ref.	Description	Ofwat Ref JR 07	Units	Field Type	CORE / LICENSED											
					NON-CORE/NON-LICENSED				RETAIL			Wastewater Service Core Total			Wastewater Service Total	CG
					Total	Sewerage	Sewage Treatment	Sludge Treatment & Disposal	Wholesale Core Total	Retail Domestic	Retail - Non Domestic		Wastewater Service Core Total	Wastewater Service Total	CG	
									Measd	Non Measd	Total					
<b>Service Analysis - Sewerage : Direct Costs</b>																
M18.1	Employment costs	T21_L1	£m	IC										0	0 N	
M18.2	Power	T21_L2	£m	IC										0	0 N	
M18.3	Fixed and contracted services	T21_L4	£m	IC										0	0 N	
M18.4	Annual charge for PPP schemes		£m	IC										0	0 N	
M18.5	Internal cost of PPP schemes		£m	IC										0	0 N	
M18.6	Materials and consumables	T21_L6	£m	IC										0	0 N	
M18.7	Service charges SEPA	T21_L7	£m	IC										0	0 N	
M18.8	Contract Management		£m	IC										0	0 N	
M18.9	Meter Maintenance & Installation		£m	IC										0	0 N	
M18.10	Other direct costs	T21_L8	£m	IC										0	0 N	
M18.11	Contract Management		£m	IC						0	0	0		0	0 N	
M18.12	Manage Billing Data		£m	IC						0.054	0.014	0.068		0.068	A3	
M18.13	Generate & Issue Bills		£m	IC						0.07	0.018	0.088		0.088	A3	
M18.14	Handle Billing Enquiries		£m	IC						0.074	0.019	0.093		0.093	A3	
M18.15	Handle Billing Exceptions		£m	IC						0.018	0.004	0.022		0.022	A3	
M18.16	Handle Billing Complaints		£m	IC						0.021	0.005	0.026		0.026	A3	
M18.17	Meter Reading		£m	IC						0.361		0.361		0.361	A3	
M18.18	Costs of meter maintenance and installation		£m	IC						0		0		0	A3	
M18.19	Handle Metering Enquiries		£m	IC						0.073		0.073		0.073	A3	
M18.20	Handling Metering Complaints		£m	IC						0		0		0	A3	
M18.21	Remittance & Cash Processing		£m	IC						0.069	0.017	0.086		0.086	A3	
M18.22	Debt Management exc Bad debt charge		£m	IC						0.085	0.021	0.106		0.106	A3	
M18.23	External Debt Recovery		£m	IC						0.369	0.062	0.431		0.431	A3	
M18.24	Disconnections		£m	IC						0		0		0	N	
M18.25	Handle Payment/Plan Enquiries		£m	IC						0.007	0.002	0.009		0.009	A3	
M18.26	Advertising / Marketing		£m	IC						0.031	0.008	0.039		0.039	A3	
M18.27	Account Management		£m	IC						0.156	0.036	0.195		0.195	A3	
M18.28	Manage OSS Payments		£m	IC						0.007	0	0.007		0.007	A3	
M18.29	Handle Customer operational calls		£m	IC						0.034	0.009	0.043		0.043	A3	
M18.30	Other Direct Costs	T21_L9	£m	IC						82.348	18.56	80.909		80.909	A3	
M18.31	Direct employment costs		£m	IC						0.534	0.146	0.743		0.743	A3	
M18.32	IT (exc employment)		£m	IC						0.033	0.051	0.054		0.054	A3	
M18.33	Total direct costs	T21_L10	£m	C	0	0	0	0	0	83.772	18.808	82.58		82.58	A3	
M18.34	General and support costs	T21_L11	£m	IC						0.595	0.144	0.739		0.739	A3	
M18.35	Functional expenditure	T21_L12	£m	C	0	0	0	0	0	64.367	16.962	83.319		83.319	A3	
<b>Operating Expenditure</b>																
M18.36	Scientific services	T21_L14	£m	I								0		0	N	
M18.37	Cost of Regulation	T21_L15	£m	I								0.248		0.248	A2	
M18.38	Total business activities	T21_L16	£m	C	0	0	0	0	0			0.248		0.248	A2	
M18.39	Local authority rates	T21_L17	£m	I								0		0	N	
M18.40	Bad Debt charge	T21_L18	£m	I						1.029	0.298	1.287		1.287	A2	
M18.41	Total Exceptional Items	T21_L19	£m	IC								0		0	A1	
M18.42	Total opex less third party services	T21_L20	£m	C								1.535		1.535	A2	
M18.43	Third party services - opex	T21_L21	£m	IC								0		0	N	
M18.44	Total operating expenditure	T21_L22	£m	C	0	0	0	0	0	1.029	0.298	1.535		1.535	A2	
<b>Reactive and Planned Maintenance (included in Opex)</b>																
M18.45	Reactive and planned maintenance infrastructure	T21_L23	£m	IC								0		0	N	
M18.46	Reactive and planned maintenance non-infrastructure	T21_L24	£m	IC						0	0	0		0	N	
<b>Capital Maintenance</b>																
M18.47	Infrastructure renewals expenditure	T21_L26	£m	IC								0		0	N	
M18.48	Infrastructure renewals accrual or prepayment	T21_L26	£m	IC								0		0	N	
M18.49	Non-Infrastructure depreciation charge		£m	IC								0		0	N	
M18.50	Amortisation of deferred credits	T21_L28	£m	IC								0		0	N	
M18.51	Amortisation of intangible assets	T21_L29	£m	IC								0		0	N	
M18.52	Business activities depreciation charge	T21_L30	£m	IC						0.194	0.041	0.205		0.205	A2	
M18.53	Capital maintenance less third party services	T21_L31	£m	C								0.205		0.205	A2	
M18.54	Third party services - depreciation	T21_L32	£m	IC								0		0	N	
M18.55	Total capital maintenance	T21_L33	£m	C	0	0	0	0	0	0.194	0.041	0.205		0.205	A2	
M18.56	Total operating costs	T21_L34	£m	C	0	0	0	0	0	65.56	19.251	85.059		85.059	A2	

Prepared by: ..... Date: .....  
 Checked by: ..... Date: .....  
 Authorised by: ..... Date: .....

## Scottish Water Business Stream

### Table 19: Regulatory Accounts (Historical cost accounting)

#### Statement of total recognised gains and losses (licensed)



Line	Description	Owat ref JR 07	Units	Field Type	2005-06	2006-07
19.1	Profit for the year	T18c, L1	£m	C	0.000	4.235
19.2	Actuarial gains/losses on post employment plans	T18c, L2	£m	I	0.000	0.000
19.3	Other gains and losses	T18c, L3	£m	I	0.000	0.000
19.4	Total recognised gains and losses for the year	T18c, L4	£m	C	0.000	4.235



Scottish Water Business Stream  
Table 21: Taxation Analysis (licensed)



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06	2006-07
<b>Allocation of capital expenditure for tax purposes</b>						
21.1	Work in progress - Opening amount	-	£m	I	0.000	0.000
21.2	Work in progress (portion where capital allowances have not been claimed) - opening	-	£m	I	0.000	0.000
21.3	Total capitalised expenditure including IRE (outturn prices) excluding grants	T18b, L12	£m	I	0.000	0.000
21.4	Capitalised expenditure allocated for capital allowances (including Work in progress)	-	£m	I	0.000	0.000
21.5	Work in progress (portion where capital allowances have not been claimed) - closing	-	£m	C	0.000	0.000
21.6	Assets qualifying for 100% first year allowances	T18b, L1	£m	I	0.000	0.000
21.7	Assets to be included in the general (25%) pool	T18b, L2	£m	I	0.000	0.057
21.8	Assets qualifying for long life (6%) pool	T18b, L3	£m	I	0.000	0.000
21.9	Assets qualifying for Industrial Buildings Allowance	T18b, L4	£m	I	0.000	0.000
21.10	Assets purchased under finance leasing	T18b, L5	£m	I	0.000	0.000
21.11	Capitalised revenue expenditure deducted in year of spend	T18b, L6	£m	I	0.000	0.000
21.12	Capitalised revenue expenditure depreciated - non - infrastructure	T18b, L7	£m	I	0.000	0.000
21.13	Capitalised revenue expenditure depreciated - infrastructure	T18b, L8	£m	I	0.000	0.000
21.14	Capitalised revenue expenditure not depreciated	T18b, L9	£m	I	0.000	0.000
21.15	Other assets not qualifying for capital allowances or revenue deductions	T18b, L10	£m	I	0.000	0.000
21.16	Grants and contributions taxable on receipt	T18b, L11	£m	I	0.000	0.000
<b>Opening position</b>						
21.17	Average asset life - non - infrastructure	T18b, L13	Years	I	0.000	0.000
21.18	Average asset life - infrastructure	T18b, L14	Years	I	0.000	0.000
21.19	Opening pool of capital allowances - asset life < 25 years	T18b, L15	£m	I	0.000	1.587
21.20	Opening pool of capital allowances - asset life >= 25 years	T18b, L16	£m	I	0.000	0.000
21.21	Residual IBA's	T18b, L17	£m	I	0.000	0.000
21.22	General provisions - opening balance	-	£m	I	0.000	0.000
21.23	Losses brought forward	T18b, L18	£m	I	0.000	0.000
<b>Calculation of trading profit</b>						
21.24	HCA Operating profit	T18a, L1	£m	C	0.000	6.784
21.25	Total HCA Depreciation	T18a, L2	£m	C	0.000	0.332
21.26	Infrastructure renewals charge	T18a, L3	£m	C	0.000	0.000
21.27	Amortisation of PFI assets	-	£m	C	0.000	0.000
21.28	Amortisation of grants	-	£m	C	0.000	0.000
21.29	Deduction for capitalised revenue expenditure	T18a, L4	£m	I	0.000	0.000
21.30	Trading profit	T18a, L5	£m	C	0.000	7.116
<b>Deductions to trading profit</b>						
21.31	Depreciation on capitalised revenue expenditure - non - infrastructure	T18a, L6	£m	I	0.000	0.000
21.32	Depreciation on capitalised revenue expenditure - infrastructure	T18a, L7	£m	I	0.000	0.000
21.33	Total interest paid	T18a, L8	£m	I	0.000	0.662
21.34	Capital allowances - asset life <25 years	T18a, L9	£m	I	0.000	0.171
21.35	Capital allowances - asset life >=25 years	T18a, L10	£m	I	0.000	0.000
21.36	Industrial building allowance utilised	T18a, L11	£m	I	0.000	0.000
21.37	Other deductions	T18a, L12	£m	I	0.000	0.000
21.38	Total deductions	T18a, L13	£m	C	0.000	0.833
<b>Additions to trading profit</b>						
21.39	Grants and contributions taxable on receipt	T18a, L14	£m	C	0.000	0.000
21.40	Other additions	T18a, L15	£m	I	0.000	0.007
21.41	Total additions	T18a, L16	£m	C	0.000	0.007
<b>Taxation</b>						
21.42	Trading profit for tax	T18a, L17	£m	C	0.000	6.290
21.43	Adjusted trading profit for tax	T18a, L18	£m	I	0.000	0.000
21.44	Current tax charge	T18a, L19	£m	I	0.000	1.887
21.45	Prior Year adjustments	T18a, L20	£m	I	0.000	0.000
21.46	Total current tax charge	T18a, L22	£m	C	0.000	1.887

Scottish Water Business Stream

Table 23: Interest analysis



Line	Description	Owat ref JR 07	Units	Field Type	2005-06	2006-07
<b>Interest analysis</b>						
23.1	Interest receivable/payable on intercompany balances	T18d, L4	£m	I	0.000	-0.930
23.2	Interest receivable on short term deposits	-	£m	I	0.000	0.293
23.3	Other interest receivable	-	£m	I	0.000	0.000
23.4	Other interest payable	T18d, L9	£m	I	0.000	0.000
23.5	Other finance charges - post employment costs (FRS17)	T18d, L10	£m	I	0.000	0.000
23.6	Other finance charges (not FRS17)	T18d, L11	£m	I	0.000	-0.025
23.7	Total net interest	T18d, L12	£m	C	0.000	-0.662

Scottish Water Business Stream

Table 24: Analysis of primary and secondary income (licensed activities)



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06			2006-07		
					1 Water Services	2 Sewerage Services	3 Licensed Business	4 Water Services	5 Sewerage Services	6 Licensed Business
<b>Turnover - Primary income</b>										
24.3	Non-Household measured (charges scheme)	-	£m	I,C	0.000	0.000	0.000	41.1020	27.7760	68.878
24.4	Non-Household measured (non-charges scheme)	-	£m	I,C	0.000	0.000	0.000	3.3250	0.1730	3.498
24.5	Non-Household unmeasured (charges scheme)	-	£m	I,C	0.000	0.000	0.000	6.4740	9.1510	15.625
24.6	Non-Household unmeasured (non-charges scheme)	-	£m	I,C	0.000	0.000	0.000	0.0000	0.0000	0.000
24.7	Non-Household Roads Drainage	-	£m	I,C	0.000	0.000	0.000	0.0000	24.2170	24.217
24.8	Non-Household Property Drainage	-	£m	I,C	0.000	0.000	0.000	0.0000	16.9020	16.902
24.9	Non-Household Trade effluent (Charges scheme)	-	£m	I,C	0.000	0.000	0.000	0.0000	7.8730	7.873
24.10	Non-Household Trade effluent (Non-charges scheme)	-	£m	I,C	0.000	0.000	0.000	0.0000	3.1380	3.138
24.13	Total turnover - primary income	-	£m	C	0.000	0.000	0.000	50.9010	89.2300	140.131
<b>Turnover - Other sources</b>										
24.14	Secondary Income Field Troughs	-	£m	I,C	0.000	0.000	0.000	0.646	0.000	0.646
24.15	Secondary Income other	-	£m	I,C	0.000	0.000	0.000	0.051	0.082	0.133
24.16	Line 3	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.17	Line 4	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.18	Line 5	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.19	Line 6	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.20	Line 7	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.21	Line 8	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.22	Line 9	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.23	Line 10	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.24	Line 11	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.25	Line 12	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.26	Line 13	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.27	Line 14	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.28	Line 15	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.29	Line 16	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.30	Line 17	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.31	Line 18	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.32	Total turnover - Other sources	-	£m	C	0.000	0.000	0.000	0.697	0.082	0.779

**Scottish Water Business Stream**  
**Table 25: Bad debt**



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06	2006-07
<b>Non-household Trade Debtors</b>						
25.5	Gross debt	-	£m	I	0.000	32.071
25.6	Credit note provision	-	£m	I	0.000	-24.100
25.7	Bad debt provision	-	£m	I	0.000	-8.594
25.8	Non-Household Trade Debtors	-	£m	C	0.000	-0.623
<b>Bad debt provision in the year</b>						
25.10	Non-household	-	£m	I	0.000	-1.100