

Table	1	Base historic data: Profit and Loss account
Block	Α	Historic Cost
Line	1	Turnover

Line Definition: Total core business revenue.

Processing Rule: Input field.

 AR 07 Ref:
 M1.1
 £m
 3dp

Table	1	Base historic data: Profit and Loss account	
Block	Α	Historic Cost	
Line	2	Operating costs (excluding PPP)	

Line Definition: Historical cost operating costs (Excludes PPP costs (see Line 3), infrastructure

renewals charge, historical cost depreciation, amortisation of deferred income,

amortisation of PPP assets and extraordinary items).

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref:	£m	3dp
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Table	1	Base historic data: Profit and Loss account	
Block	Α	Historic Cost	
Line	3	PPP operating costs	

Line Definition: PPP costs in the year (excludes any SW internal costs related to PPP contracts, for

example managing contracts, tankering costs etc).

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: - £m 3dp

Table	1	Base historic data: Profit and Loss account
Block	Α	Historic Cost
Line	4	Historical Cost Depreciation

Line Definition: The depreciation charge on non-infrastructure assets in the historic cost accounts.

Input as a negative number.

Processing Rule: Input field.

 AR 07 Ref:
 M1.3
 £m
 3dp

Section	7	: Financial Model Inp	uts			
Table	1	Base historic data: Profit and	Base historic data: Profit and Loss account			
Block	Α	Historic Cost				
Line	5	Infrastructure Renewals charge				
Line Defini	ition:	The infrastructure renewals ch	narge for the year.			
		Input as a negative number.				
Processing	g Rule	: Input field.				
AR 07 Ref:		M1.4	£m	3dp		
Table	1	Base historic data: Profit and	d Loss account			
Block	Α	Historic Cost				
Line	6	Amortisation of PPP assets				
Line Defini	ition:	Amortisation of PPP assets.				
		Input as a negative number.				
Processing	g Rule	e: Input field.				
AR 07 Ref:	•	M1.5	£m	3dp		
Table	1	Base historic data: Profit and	d Loss account			
Block	Α	Historic Cost				
Line	7	Amortisation of deferred inco	ome			
Line Defini	ition:	Historic cost amortisation of d	eferred income.			
Processing	g Rule	e: Input field.				
AR 07 Ref: M1.6		M1.6	£m	3dp		
Table	1	Base historic data: Profit and	d Loss account			
Block	Α	Historic Cost	Historic Cost			
Line	8	Historic cost profit or loss on disposal of fixed assets				
Line Defini	ition:	Historic cost profit or loss on c	•			
		Input as a positive number if p	profit or as a negative number if	loss.		

Processing Rule: Input field.

AR 07 Ref: - £m 3dp

Section	7	: Financial Model Inputs			
Table	1	Base historic data: Profit and Loss account			
Block	Α	Historic Cost			
Line	9	Operating income			
Line Defin	ition:	Historical cost operating income. Include exceptional items are defined in paragraph 5 of FRS3 'Reporting financial performance'. Excludes profits or loss on disposal of fixed assets.			
		Input as a positive number if profit or as a negative number if loss.			
Processin	g Rule	e: Input field.			
AR 07 Ref	f:	M1.7 £m 3dp			
Table	1	Base historic data: Profit and Loss account			
Block	Α	Historic Cost			
Line	10	Operating profit			
Line Defin		Historical cost operating profit.			
AR 07 Ref	-	M1.8 £m 3dp			
Table	1	Base historic data: Profit and Loss account			
Block	Α	Historic Cost			
Line	11	Other income			
Line Defir	nition:	Includes rental income and income from investments (e.g. share income); excludes net interest and profit on disposals on fixed assets. Input as a positive number if profit, or a negative number if loss			
Processin	a Rule	e: Input field.			
AR 07 Ref	_	M1.9 £m 3dp			
Table	1	Base historic data: Profit and Loss account			
Block	Α	Historic Cost			
Line	12	Net interest receivable less payable			
Line Defin	ition:	Interest receivable less interest payable.			
		Input as a positive number for interest income or as a negative number for interest			

£m

3dp

expenses.

M1.10

Processing Rule: Input field.

Table	1	Base historic data: Profit and Loss account	
Block	Α	Historic Cost	
Line	13	Profit on ordinary activities before taxation	

Line Definition: Historical cost profit on ordinary activities before taxation.

Processing Rule: Calculated field: sum of lines 10 to 12.

AR 07 Ref: M1.12 £m 3dp

Table	1	Base historic data: Profit and Loss account	
Block	Α	Historic Cost	
Line	14	Taxation - current	

Line Definition: The current tax charge on profits from ordinary activities. This will include mainstream

corporation tax, income and other taxes.

Exclude any provision for the deferred tax charge.

Input as a negative number.

Processing Rule: Input field.

 AR 07 Ref:
 M1.13
 £m
 3dp

Table	1	Base historic data: Profit and Loss account	
Block	Α	Historic Cost	
Line	15	Taxation - deferred	

Line Definition: The deferred tax charge.

Input as a negative number.

Processing Rule: Input field.

 AR 07 Ref:
 M1.14
 £m
 3dp

Table	1	Base historic data: Profit and Loss account	
Block	Α	Historic Cost	
Line	16	Profit on ordinary activities after taxation	

Line Definition: Historical cost profit on ordinary activities after taxation.

Processing Rule: Calculated field: sum of lines 13 to 15.

AR 07 Ref: M1.15 £m 3dp

7	: Financial Model Inp	uts			
1	Base historic data: Profit and Loss account				
Α	Historic Cost				
17	Extraordinary items				
ition:			P; and profits/losses		
	Input as a positive number if p	profit or as a negative number if loss	S.		
g Rule	e: Input field.				
:	M1.16	£m	3dp		
1	Base historic data: Profit and	d Loss account			
Α	Historic Cost				
18	Historic cost profit for the year	ar			
Line Definition: Historical cost profit for the year.					
_		ne 17.			
:	M1.17	£m	3dp		
1	Base historic data: Profit and	Loss account			
Α	Historic Cost				
19	Dividends				
ition:	Dividends declared in the year	r.			
	Input as a negative number.				
g Rule	e: Input field.				
AR 07 Ref: M1.18 £m 3dp					
	'		-		
	Base historic data: Profit and	d Loss account			
1	Dase Historic data. I Torit and	a Lood doodant			
1 A	Historic Cost	2 2000 dooddin			
	1 A 17 ition: g Rule : 1 A 18 ition: g Rule : g Rule : g Rule g Rule g Rule g Rule	1 Base historic data: Profit and A Historic Cost 17 Extraordinary items ition: The sum of extraordinary item attributable to minority interes Input as a positive number if page Rule: Input field. I Base historic data: Profit and A Historic Cost I Historic Cost profit for the year item. I Base historic data: Profit and A Historical cost profit for the year item. I Base historic data: Profit and A Historic Cost I Base historic data: Profit and A Historic Cost I Dividends I Dividends I Dividends declared in the year Input as a negative number. I Rule: Input field.	A Historic Cost 17 Extraordinary items ition: The sum of extraordinary items (after tax), as defined by UKGAA attributable to minority interests. Input as a positive number if profit or as a negative number if loss of Rule: Input field. Em 1 Base historic data: Profit and Loss account A Historic Cost 18 Historic cost profit for the year ition: Historical cost profit for the year. g Rule: Calculated field: line 16 plus line 17. Em 1 Base historic data: Profit and Loss account A Historic Cost 19 Dividends ition: Dividends declared in the year. Input as a negative number. g Rule: Input field.		

Table	1	Base historic data: Profit and Loss account
Block	Α	Historic Cost
Line	20	Historic Cost retained profit for the year

Line Definition: Total historic cost profit retained for the year.

Processing Rule: Calculated field: line 18 plus line 19.

AR 07 Ref: M1.19 3dp £m

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Table	1	Base historic data: Profit and	Loss account	
Block	В	Current Cost		· ·
Line	21	Turnover		
Line Defir	nition:	Total core business revenue.		
Processin	ng Rule	e: Brought forward: copied from I	Line 1.	
AR 07 Rei	f:	M4.1	£m	3dp
Table	1	Base historic data: Profit and	Loss account	
Block	В	Current Cost		
Line	22	Current cost operating costs	(excluding PPP)	
Line Defir	nition:		excludes PPP costs (see line 3), introduced incomplete	
Processir	ng Rule	e: Brought forward: copied from I	Line 2.	
AR 07 Rei	f:	-	£m	3dp
Table	1	Base historic data: Profit and	Loss account	
Block	В	Current Cost		
Line	23	PPP operating costs		
Line Definition: PPP costs in the year (excludes any SW internal costs related to PPP contracts, for example managing contracts, tankering costs, etc).				
Processir	ng Rule	e: Brought forward: copied from I	Line 3.	
AR 07 Rei	f:	-	£m	3dp
		•		
Table	1	Base historic data: Profit and	Loss account	
Block	В	Current Cost		
Line	24	Current Cost Depreciation		
Line Defir	nition:	Current cost depreciation on a	bove ground assets in the year.	
		Input as a negative number.		
Processin	ng Rule	e: Input field.		
				,

£m

3dp

M4.3

Table	1	Base historic data: Profit an	d Loss account		
Block	В	Current Cost			
Line	25 Infrastructure Renewals Charge				
Line Defin	ition:	The infrastructure renewals c	harge for the year.		
Processin	g Rule	e: Brought forward: copied from	Line 5.		
AR 07 Ref	:	M4.4	£m	3dp	
Table	4	Base historic data: Profit an	d Loop populat		
	1 B	J [u Loss account		
Block		Current Cost			
Line <i>Line Defin</i>	26	Amortisation of PPP assets Amortisation of PPP assets.			
Processin	a Rule	e: Brought forward: copied from	Line 6.		
AR 07 Ref	_	M4.5		Ode	
An U/ nei	•	W4.5	£m	3dp	
Table	1	Base historic data: Profit an	d Loss account		
Block	В	Current Cost			
Line	27	Amortisation of deferred inc	ome		
Line Defin	ition:	Current cost amortisation of c	deferred income.		
· ·	•	e: Input field.	1		
AR 07 Ref	:	M4.6	£m	3dp	
Table	1	Base historic data: Profit an	d Loss account		
Block	В	Current Cost			
Line	28	Current cost profit or loss or	n disposal of fixed assets		
Line Defin	ition:	Current cost profit or loss on	disposal of fixed assets.		
		Input as a positive number if	profit or as a negative number i	f loss.	
Processin	g Rule	e: Input field.			
•		•			

£m

3dp

Section	7	: Financial Model Inp	uts	
Table	1	Base historic data: Profit and	d Loss account	
Block	В	Current Cost		
Line	29	Operating income		
Line Defin	nition:		e. Include exceptional items as defii formance'. Excludes profits or loss	
Processin	g Rule	e: Brought forward: copied from	Line 9.	
AR 07 Ref	f:	M4.7	£m	3dp
Table	1	Base historic data: Profit and	d Loss account	
Block	В	Current Cost		
Line	30	Current cost operating profit	before working capital adjustme	ent
Line Defin	ition:	Current cost operating profit b	pefore working capital adjustment.	
AR 07 Ref	•	e: Calculated field: sum of lines : M4.8	£m	3dp
Table	1	Base historic data: Profit and	d Loss account	
Block	В	Current Cost		
Line	31	Working capital adjustment		
Line Defin		J	t of general inflation on the real valu	ue of working capital
		Input as a positive number if p	profit or as a negative number if los	S.
Processin	g Rule	e: Input field.		
AR 07 Ref	' :	M4.9	£m	3dp
Table	1	Base historic data: Profit and	d Loss account	
Block	В	Current Cost		
Line	32	Current cost operating profit		
0	32	Carronic cook operating profit		

Line Definition: Current cost operating profit before tax, interest and extraordinary items.

Processing Rule: Calculated field: line 30 plus line 31.

AR 07 Ref: M4.10 3dp £m

	7	: Financial Model Inp	uts	
Table	1	Base historic data: Profit and	d Loss account	
Block	В	Current Cost		
Line	33	Other income		
Line Defir	ition:	Includes rental income and income and income interest and profit on disposit	come from investments (e.g. share osals of fixed assets.	income); excludes
Processin	g Rule	: Brought forward: copied from	line 11.	
AR 07 Ret	: :	M4.11	£m	3dp
Table	1	Base historic data: Profit and	d Loss account	
Block	В	Current Cost		
Line	34	Net interest receivable less p	oayable	
	D(overdrafts and all other borrow	ayable includes interest on loans, le wings e.g. commercial paper or bills	
Processin	ig Ruie	e: Brought forward: copied from	line 12.	
Processin	_	e: Brought forward: copied from M4.12	line 12.	3dp
	_		£m	3dp
AR 07 Rei	: 	M4.12	£m	3dp
AR 07 Ret	1	M4.12 Base historic data: Profit and	£m	3dp
AR 07 Rei	1 B 35	M4.12 Base historic data: Profit and Current Cost Financing adjustment	£m d Loss account or shareholders from the impact of g	
Table Block Line	1 B 35	M4.12 Base historic data: Profit and Current Cost Financing adjustment The real gain or loss arising for monetary assets and liabilities	£m d Loss account or shareholders from the impact of g	general inflation on
Table Block Line Line Defin	1 B 35	M4.12 Base historic data: Profit and Current Cost Financing adjustment The real gain or loss arising for monetary assets and liabilities	£m d Loss account or shareholders from the impact of g	general inflation on
Table Block Line Line Defin	1 B 35 nition:	M4.12 Base historic data: Profit and Current Cost Financing adjustment The real gain or loss arising for monetary assets and liabilities Input as a positive number if page 1.12.	£m d Loss account or shareholders from the impact of g	general inflation on
Table Block Line Line Defin	1 B 35 nition:	M4.12 Base historic data: Profit and Current Cost Financing adjustment The real gain or loss arising for monetary assets and liabilities Input as a positive number if page: Input field.	£m d Loss account or shareholders from the impact of gs. orofit or as a negative number if loss	general inflation on s.
Table Block Line Line Defin	B 35 nition:	M4.12 Base historic data: Profit and Current Cost Financing adjustment The real gain or loss arising for monetary assets and liabilities Input as a positive number if page: Input field. M4.14	£m d Loss account or shareholders from the impact of gs. orofit or as a negative number if loss	general inflation on s.

Line Definition: Current cost profit on ordinary activities before taxation.

Processing Rule: Calculated field: sum of lines 32 to 35.

AR 07 Ref: M4.15 3dp £m

Section	7	: Financial Model Inputs
Table	1	Base historic data: Profit and Loss account
Block	В	Current Cost
Line	37	Taxation - Current taxation
Line Defin	ition:	The current tax charge on profits from ordinary activities. This will include mainstream corporation tax, income and other taxes. Exclude any provision for the deferred tax charge.
Processing	g Rule	e: Brought forward: copied from line 14.
AR 07 Ref:		M4.16 £m 3dp
Table	1	Base historic data: Profit and Loss account
Block	В	Current Cost
Line	38	Taxation - Deferred
Line Defin	ition:	The deferred tax charge.
AR 07 Ref:		Exprought forward: copied from line 15. M4.17 Sm 3dp
Table	1	Base historic data: Profit and Loss account
Block	В	Current Cost
Line	39	Current cost profit on ordinary activities
Line Defin	ition:	Current cost profit after taxation but before extraordinary items.
Processing	g Rule	e: Calculated field: sum of lines 36 to 38.
AR 07 Ref:	•	M4.18 £m 3dp
Table	1	Base historic data: Profit and Loss account
Block	В	Current Cost
Line	40	Extraordinary items
Line Defin	ition:	The sum of extraordinary items (after tax), as defined by UKGAAP; and profits/losses attributable to minority interests.
Processing	g Rule	e: Brought forward: copied from line 17.

£m

3dp

M4.19

	7	: Financial Model Inp			
Table	1	Base historic data: Profit an	nd Loss account		
Block	В	Current Cost			
Line	41	Current cost profit for the year	ear		
Line Defin	ition:	Current cost profit for the year	ar after taxation and extraord	linary items.	
Processin	g Rule	e: Calculated field: line 39 plus l	line 40.		
AR 07 Ref	:	M4.20	£m	3	dp
				•	
Table	1	Base historic data: Profit an	nd Loss account		
	_				
Block	В	Current Cost			
Block Line	B 42	Current Cost Dividends			
	42		ar.		
Line Line Defin	42 ition:	Dividends Dividends declared in the year			
Line Line Defin	42 ition: g Rule	Dividends		3	dp
Line Line Defin Processin	42 ition: g Rule	Dividends Dividends declared in the year Brought forward: copied from	n line 19.	3	dp
Line Line Defin Processin AR 07 Ref	42 ition: g Rule	Dividends Dividends declared in the year Brought forward: copied from M4.21	t line 19. £m	3	dp
Line Line Defin Processin AR 07 Ref	42 ition: g Rule	Dividends Dividends declared in the year E: Brought forward: copied from M4.21 Base historic data: Profit an	t line 19. £m	3	dp
Line Line Defin Processin AR 07 Ref Table Block	42 ition: g Rule	Dividends Dividends declared in the year Brought forward: copied from M4.21 Base historic data: Profit an Current Cost	£m nd Loss account	3	dp
Line Line Defin Processin AR 07 Ref Table Block	42 ition: g Rule :	Dividends Dividends declared in the year E: Brought forward: copied from M4.21 Base historic data: Profit an	£m the time 19. £m and Loss account	3	dp
Line Line Defin Processin AR 07 Ref Table Block Line Line Defin	42 ition: g Rule : 1 B 43 ition:	Dividends Dividends declared in the year Brought forward: copied from M4.21 Base historic data: Profit an Current Cost Current cost retained profit Total current cost profit retain	£m nd Loss account ned for the year.	3	dp
Line Line Defin Processin AR 07 Ref Table Block Line Line Defin	42 ition: g Rule : 1 B 43 ition:	Dividends Dividends declared in the year Brought forward: copied from M4.21 Base historic data: Profit an Current Cost Current cost retained profit	£m nd Loss account ned for the year.		dp

Table	2	Base historic data: Balance Sheet - Historic Cost
Block	Α	Fixed Assets
Line	1	Tangible Assets

Line Definition: Historical cost net book value of tangible fixed assets at the end of the financial year.

This is stated after deducting grants and contributions received relating to

infrastructure assets.

Processing Rule: Input field for 2006-07. Brought forward: copied from Table 8 line 3 for year 2007-08.

AR 07 Ref: M2.1 **£m 3dp**

Table	2	Base historic data: Balance Sheet - Historic Cost
Block	Α	Fixed Assets
Line	2	Investment - loan to group company

Line Definition: All loans to a group company.

Processing Rule: Input field.

AR 07 Ref: M2.2 £m 3dp

Table	2	Base historic data: Balance Sheet - Historic Cost
Block	Α	Fixed Assets
Line	3	Investment - Other

Line Definition: All investments as defined by UKGAAP, excluding those in line 2.

Processing Rule: Input field.

 AR 07 Ref:
 M2.3
 £m
 3dp

Table	2	Base historic data: Balance Sheet - Historic Cost
Block	Α	Fixed Assets
Line	4	Total fixed assets

Line Definition: Historical cost total fixed assets.

Processing Rule: Calculated field: sum of lines 1 to 3.

AR 07 Ref: M2.4 £m 3dp

Table	2	Base historic data: Balance Sheet - Historic Cost
Block	В	Current Assets
Line	5	Stocks

Line Definition: Stocks held at the year end. Stocks consist of consumable stores and work in

progress, including chemicals, stationery, petrol, backfill materials etc.

Processing Rule: Brought forward: copied from Table 5 line 1.

 AR 07 Ref:
 M2.5

 £m
 3dp

Section	7	: Financial Model Ir	nputs	
Table	2	Base historic data: Baland	ce Sheet - Historic Cost	
Block	В	Current Assets		
Line	6	Debtors		
Line Defir	nition:		unts owing to the company at the final epayments and accrued income. This one year.	
Processin	g Rule	e: Input field.		
AR 07 Rei	f:	M2.6	£m	3dp
Table	2	Base historic data: Baland	ce Sheet - Historic Cost	
Block	В	Current Assets		
Line	7	Cash (net of overdrafts)		
Processin AR 07 Ref	_	e: Input field. M2.7 + M2.11	£m	3dp
Table	2	Base historic data: Baland	ce Sheet - Historic Cost	
Block	В	Current Assets		
Line	8	Short term deposits		
Line Defir	nition:	<u> </u>		
Processin	g Rule	e: Input field.		
AR 07 Ref	f:	M2.8	£m	3dp
Table	2	Base historic data: Baland	ce Sheet - Historic Cost	
Block	В	Current Assets		
Line	9	Gilts buffer		
Line Defin	nition:	Amount transferred to the	Gilts buffer.	

£m

3dp

Processing Rule: Input field.

Table	2	Base historic data: Balance Sheet - Historic Cost	
Block	В	Current Assets	
Line	10	PPP assets	

Line Definition: Assets transferred to PPP contractors.

Processing Rule: Input field.

AR 07 Ref: - £m 3dp

Table	2	Base historic data: Balance Sheet - Historic Cost	
Block	В	Current Assets	
Line	11	Infrastructure Renewals prepayment/accrual	

Line Definition: The cumulative difference between the Infrastructure Renewals Expenditure and

Infrastructure Renewals Charge.

Input as a positive number if prepayment or negative if accrual.

Processing Rule: Input field.

 AR 07 Ref:
 M2.9 + M2.12
 £m
 3dp

Table	2	Base historic data: Balance Sheet - Historic Cost	
Block	В	Current Assets	
Line	12	Total current assets	

Line Definition: Historical cost total current assets.

Processing Rule: Calculated field: sum of lines 5 to 11.

AR 07 Ref: - .

Table	2	Base historic data: Balance Sheet - Historic Cost	
Block	С	Creditors: amounts falling due within one year	
Line	13	Creditors (including corporation tax and dividends payable)	

£m

Line Definition: Creditors due within one year (also includes corporation tax payable and dividends

payable).

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M2.13 + M2.15 + M2.16 **£m 3dp**

3dp

Section	/	: Financial Model Inpi	uts		
Table	2	Base historic data: Balance S	Sheet - Historic Cost		
Block	С	Creditors: amounts falling du	ue within one year		
Line	14	Borrowings (excl. Govt. loans)			
Line Defin	ition:	within the year, loans due to o redeemable debentures repay commercial paper due within o	one year comprises obligations und ther group companies repayable wable within one year, bonds redeer one year, bills of exchange maturing epayable in less than one year. Accurded.	vithin one year, mable within one year, ng within one year and	
Processing	g Rule	Table 7 line 26 (column '2008	nput field for 2006-07. Brought for -09') multiplied by -1 for 2007-08.	ward: copied from	
AR 07 Ref:	7	M2.14	£m	3dp	
Table	2	Base historic data: Balance S	Sheet - Historic Cost		
Block	С	Creditors: amounts falling du	ue within one year		
Line	15	Total creditors			
Line Defin	ition:	Total creditors falling due with	in one year.		
Processing	g Rule	e: Calculated field: line 13 plus li	ne 14.		
AR 07 Ref:	•	M2.17	£m	3dp	
		'			
Table	2	Base historic data: Balance S	Sheet - Historic Cost		
Block	С	Creditors: amounts falling du	ue within one year		
Line	16	Net current assets			
Line Defin	ition:	Historical cost net current ass	ets.		
Processing	g Rule	e: Calculated field: line 12 plus li	ne 15.		
AR 07 Ref:		M2.18	£m	3dp	
		•		-	
Table	2	Base historic data: Balance S	Sheet - Historic Cost		
Block	С	Creditors: amounts falling du	ue within one year		
Line	17	Total assets less current liab	ilities		
Line Defin	ition:	Historic cost assets less curre	ent liabilities.		
Processing	g Rule	e: Calculated field: line 4 plus line	e 16.		
AR 07 Ref:	.	M2.19	£m	3dp	
		-	4111		

Section	7	: Financial Model Inp	uts	
Table	2	Base historic data: Balance	Sheet - Historic Cost	
Block	D	Creditors: amounts falling du	ue after one year	
Line	18	Borrowings (excl. Govt. loan	s)	
Line Defin	ition:	after one year, loans due to ot redeemable debentures repay commercial paper due after of	ne year comprises obligations unther group companies repayably able after one year, bonds redence year, bills of exchange mature payable after one year. Accruented government loans.	e after one year, eemable after one year, iring after one year and
Processing	g Rule	e: Input as a negative number. In (column '2008-09') less Table	nput field for 2006-07. Calculat 7 line 26 (column 'beyond 2020	
AR 07 Ref.	•	M2.20	£m	3dp
Table	2	Base historic data: Balance	Sheet - Historic Cost	
Block	D	Creditors: amounts falling du		
Line	19	Other creditors	de alter one year	
Line Defin			other than items defined as bor	
Processing AR 07 Ref.		e: Input field. M2.21	£m	3dp
Table		Dana historia data: Dalamas (Ohant Historia Cant	
Table	2	Base historic data: Balance		
Block	D	Creditors: amounts falling du	de after one year	
Line Line Defin	20 ition:	Total creditors Total creditors due after one y	vear.	
Processin	a Rule	e: Calculated field: line 18 plus li	ne 19.	
AR 07 Ref.	_	M2.22	£m	3dp
Table	2	Base historic data: Balance	Sheet - Historic Cost	
Block	E	Provision for liabilities & cha	rges	
Line	21	Deferred tax provision		
Line Defin	ition:	The deferred tax position as d	lefined under UKGAAP.	
		Input as a negative number.		
Processing	g Rule	e: Input field.		

£m

3dp

M2.23

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Section	7	: Financial Model Inpu	uts		
Table	2	Base historic data: Balance S	Sheet - Historic Cost		
Block	Е	Provision for liabilities & char	Provision for liabilities & charges		
Line	22	Deferred income - grants and	d contributions		
Line Defin	ition:		ch is to be credited to the profit and rises from grants and contributions		
		Input as a negative number.			
Processin	g Rule	e: Input field.			
AR 07 Ref	:	M2.24	£m	3dp	
Table	2	Base historic data: Balance S	Sheet - Historic Cost		
Block	Е	Provision for liabilities & char	ges		
Line	23	Post employment assets/(liabilities)			
Line Defin	ition:		nsion scheme assets over/below th value of the scheme liabilities (as o		
		Input as a negative number if	liability or positive if asset.		
Processin	g Rule	e: Input field.			
AR 07 Ref	<u>:</u>	M2.25	£m	3dp	
Table	2	Base historic data: Balance S			
Block	Е	Provision for liabilities & charges			
Line	24	Other provisions			
Line Defin	ition:	All provisions including restruct deferred tax provision.	cturing or reorganisation provisions	but excluding the	
		Input as a negative number.			

Processing Rule: Input field.

Line

AR 07 Ref	:	M2.26	£m	3dp
Table	2	Base historic data: Balance Sheet - Historic Cost		
Block	E Provision for liabilities & charges			

Total assets less total liabilities (Historic Cost). Line Definition:

25 Net Assets employed

Processing Rule: Calculated field: line 4 plus line 15 plus line 20 plus line 21 plus line 22 plus line 23

plus line 24 plus line 25.

AR 07 Ref: M2.27 3dp £m

Table	2	Base historic data: Balance Sheet - Historic Cost
Block	F	Capital and reserves
Line	26	Government loans
Line Definition: Government loans.		

Processing Rule: Input field for 2006-07. Brought forward: copied from Table 7 Line 18 (column 'Total')

for year 2007-08.

AR 07 Ref: M2.28 £m 3dp

Table	2	Base historic data: Balance Sheet - Historic Cost
Block	F	Capital and reserves
Line	27	Income and Expenditure account

Line Definition: Cumulative balance of profits retained under the historical cost accounting convention.

Processing Rule: Input field.

AR 07 Ref: M2.29 3dp £m

Table	2	Base historic data: Balance Sheet - Historic Cost
Block	F	Capital and reserves
Line	28	Other reserves

Line Definition:

Non-distributable reserves (other than share capital and share premium). It will include capital redemption reserves, contingency reserves and other capital reserves. Amounts attributable to minority interests (if applicable) should also be included in this category.

Processing Rule: Input field.

AR 07 Ref: M2.30 3dp £m

Table	2	Base historic data: Balance Sheet - Historic Cost
Block	F	Capital and reserves
Line	29	Capital & reserves

Line Definition: Total historic cost capital and reserves.

Processing Rule: Calculated field: sum of lines 26 to 28.

AR 07 Ref: M2.31 3dp £m

		• 1		
Table	3	Base historic data: Balance S	Sheet - Current Cost	
Block	Α	Fixed Assets		
Line	1	Tangible assets		
Line Defini	tion:	The current cost net book value	ue of tangible fixed assets bef	ore third party contributions
Processing	g Rule	e: Input field for 2006-07. Brough	nt forward: copied from Table	7.8 line 8 for 2007-08.
AR 07 Ref:		M5.1	£m	3dp
		1		-
Table	3	Base historic data: Balance S	Sheet - Current Cost	
Block	A	Fixed Assets		
Line	2	Third party contributions		
Line Defini	ition:	Grants and third party contributed balance of deferred income resinfrastructure assets.		
		Input as a negative number.		
Processing	g Rule	e: Input field.		
AR 07 Ref:		M5.2	£m	3dp
				'
Table	3	Base historic data: Balance S	Sheet - Current Cost	
Block	В	Other Operating assets and	liabilities	
Line	3	Working capital		
Line Defini	ition:	The total of all the assets and 7.5.	liabilities included in the work	ing capital analysis in table
Processing	g Rule	e: Brought forward: copied from	Table 7.5 line 8.	
AR 07 Ref:		M5.3	£m	3dp
		•		'
Table	3	Base historic data: Balance S	Sheet - Current Cost	
Block	В	Other Operating assets and	liabilities	
Line	4	Cash (net of overdrafts)		
Line Defini	tion:	Cash in hand and at bank (net	of overdraft balances).	
	g Rule			

£m

3dp

M5.4 + M5.6

Table	3	Base historic data: Balance Sheet - Current Cost
Block	В	Other Operating assets and liabilities
Line	5	Short term deposits
Lina Dalin		Chart town deposits

Line Definition: Short term deposits.

Processing Rule: Brought forward: copied from Table 7.2 line 8.

AR 07 Ref: M5.5 **£m 3dp**

Table	3	Base historic data: Balance Sheet - Current Cost
Block	В	Other Operating assets and liabilities
Line	6	Infrastructure renewals prepayment/(accrual)

Line Definition: The cumulative difference between the Infrastructure Renewals Expenditure and

Infrastructure Renewals Charge.

Processing Rule: Brought forward: copied from Table 7.2 line 11.

AR 07 Ref: M5.7 **£m 3dp**

Table	3	Base historic data: Balance Sheet - Current Cost
Block	В	Other Operating assets and liabilities
Line	7	Net operating assets

Line Definition: Current cost tangible fixed assets net of third party contributions, and working capital,

cash, short term deposits, overdrafts and the infrastructure renewals prepayment or

accrual.

Processing Rule: Calculated field: sum of lines 1 to 6.

AR 07 Ref: M5.8 £m 3dp

Table	3	Base historic data: Balance Sheet - Current Cost
Block		Non-operating assets and liabilities
Line	8	Borrowings (excl. Govt. loans)

Line Definition:

Borrowings falling due within one year comprises obligations under finance leases due within the year, loans due to other group companies repayable within one year, redeemable debentures repayable within one year, bonds redeemable within one year, commercial paper due within one year, bills of exchange maturing within one year and any other form of borrowing repayable in less than one year. Accrued interest on borrowings should not be included. Excludes government loans.

Processing Rule: Brought forward: copied from Table 7.2 line 14.

AR 07 Ref: M5.9 **£m 3dp**

<u> </u>	•	· · · · · · · · · · · · · · · · · · ·			
Table	3	Base historic data: Balance	Sheet - Current Cost		
Block	С	Non-operating assets and lia	abilities		
Line	9	Gilts buffer			
Line Defin	ition:	Amount transferred to the Gilt	s buffer.		
Processin	g Rule	e: Brought forward: copied from	Table 7.2 line 9.		
AR 07 Ref	:		£m	3	dp
Table	3	Base historic data: Balance	Sheet - Current Cost		
Block	С	Non-operating assets and lia	abilities		
Line	10	Assets transferred to PPP co	ontractors		
Line Defin	ition:	Assets transferred to PPP cor	ntractors.		
D	D/	a. Duamalat farmanda a miad fuara	Table 7.0 line 40		
	_	e: Brought forward: copied from	Table 7.2 line 10.		
AR 07 Ref	:		£m	3	dp
Table	3	Base historic data: Balance	Sheet - Current Cost		
Block	С	Non-operating assets and lia			
Line	11	Non-trade debtors			
Line Defin		J	uded in working capital, but also	o excluding the	
			yment/accrual and assets trans		contractor
Processin	a Rule	e: Input field.			
AR 07 Ref	_	- 1	Cm	3	dp
7111 07 7101	•		£m		αр
T-1-1-		Dana historia data: Dalamas	Chart Courset Coat		
Table	3	Base historic data: Balance			
Block	С	Non-operating assets and lia			
Line	12	Non-trade creditors due with		alla a sana	
Line Defin	ition:		aid in less than one year exclud tomer earnings payable and co		
		Input as a negative number.	5 F y · · · · · · · · · · ·	, p-	•
Processin	a Rule	e: Input field.			
	٠.٠٠٠	- Paramanan			
AR 07 Ref	-		£m	0	dp

Table	3	Base historic data: Balance Sheet - Current Cost
Block	С	Non-operating assets and liabilities
Line	13	Investment - loan to group company

Line Definition: All loans to a group company.

Processing Rule: Brought forward: copied from Table 7.2 line 2.

AR 07 Ref: M5.12 £m 3dp

Table	3	Base historic data: Balance Sheet - Current Cost
Block	С	Non-operating assets and liabilities
Line	14	Investment - Other

Line Definition: All investments as defined by UKGAAP, excluding those in line 13.

Processing Rule: Brought forward: copied from Table 7.2 line 3.

AR 07 Ref: M5.13 **£m 3dp**

Table	3	Base historic data: Balance Sheet - Current Cost
Block	С	Non-operating assets and liabilities
Line	15	Total non-operating assets and liabilities

Line Definition: Total non-operating assets and liabilities.

Processing Rule: Calculated field: sum of lines 8 to 14.

AR 07 Ref: M5.16 £m

Table	3	Base historic data: Balance Sheet - Current Cost
Block	D	Creditors - amounts falling due after more than one year
Line	16	Borrowings (excl. Govt. loans)

Line Definition:

Borrowings falling due after one year comprises obligations under finance leases due after one year, loans due to other group companies repayable after one year, redeemable debentures repayable after one year, bonds redeemable after one year, commercial paper due after one year, bills of exchange maturing after one year and any other form of borrowing repayable after one year. Accrued interest on borrowings should not be included. Excludes government loans.

Processing Rule: Input as a negative number. Brought forward: copied from Table 7.2 line 18.

 AR 07 Ref:
 M5.17
 £m
 3dp

3dp

Coation 7 . Einensiel Madel Innute

	3	Base historic data: Balance	Shoot Current Cost	
Table				
Block	D		due after more than one year	
Line	17	Other Creditors		
Line Defin	ition:	Creditors due after one year	(other than items defined as borro	owings).
Processin	g Rule	e: Brought forward: copied fror	m Table 7.2 line 19.	
AR 07 Ref	:	M5.18	£m	3dp
Table	3	Base historic data: Balance	e Sheet - Current Cost	
- ·	D	Creditors - amounts falling	due after more than one year	
Block	ט	Groundle aming	due alter more than one year	
Line	18	Total Creditors falling due		
	18		after more than one year	
Line Line Defin	18	Total Creditors falling due at Total Creditors falling due at	after more than one year fter more than one year.	
Line Line Defin	18	Total Creditors falling due	after more than one year fter more than one year.	
Line Line Defin	18 ition: g Rule	Total Creditors falling due at Total Creditors falling due at	after more than one year fter more than one year.	3dp
Line Line Defin Processin	18 ition: g Rule	Total Creditors falling due at Total Creditors falling due at a Calculated field: line 16 plus	after more than one year fter more than one year.	3dp
Line Line Defin Processin	18 ition: g Rule	Total Creditors falling due at Total Creditors falling due at a Calculated field: line 16 plus	after more than one year fter more than one year.	3dp
Line Line Defin Processin	18 ition: g Rule	Total Creditors falling due at Total Creditors falling due at a Calculated field: line 16 plus	after more than one year fter more than one year. s line 17. £m	3dp
Line Line Defin Processin AR 07 Ref	18 ition: g Rule	Total Creditors falling due at Total Creditors falling due at e. Calculated field: line 16 plus M5.19	after more than one year fter more than one year. s line 17. £m e Sheet - Current Cost	3dp
Line Line Defin Processin AR 07 Ref	18 ition: g Rule	Total Creditors falling due at Total Creditors falling due at E. Calculated field: line 16 plus M5.19 Base historic data: Balance Provisions for liabilities & c	after more than one year fter more than one year. s line 17. £m e Sheet - Current Cost	3dp
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Line Line Defin Processin AR 07 Ref Table Block Line	18 ition: g Rule :	Total Creditors falling due at Total Creditors falling due at E. Calculated field: line 16 plus M5.19 Base historic data: Balance Provisions for liabilities & c	after more than one year fter more than one year. s line 17. £m e Sheet - Current Cost charges	3dp
Line Line Defin Processin AR 07 Ref Table Block Line Line Defin	18 ition: g Rule : 3 E 19 ition:	Total Creditors falling due at Total Creditors falling due at Example: Calculated field: line 16 plus M5.19 Base historic data: Balance Provisions for liabilities & Calculated for the control of the c	after more than one year fter more than one year. s line 17. £m e Sheet - Current Cost charges s defined under UKGAAP.	3dp

Table	3	Base historic data: Balance Sheet - Current Cost
Block	Ε	Provisions for liabilities & charges
Line	20	Post employment asset/(liabilities)

Line Definition: The excess/shortfall of the pension scheme assets over/below the pension scheme

assets over/below the present value of the scheme liabilities (as defined in FRS17

'Retirement Benefits').

Processing Rule: Brought forward: copied from Table 7.2 line 23.

AR 07 Ref: M5.21 3dp £m

Table				
	3	Base historic data: Balance Sheet - Current Cost		
Block	E	Provisions for liabilities & cha	arges	
ine	21	Other provisions		
ine Defin	ition:	All provisions including restruct deferred tax provision.	cturing or reorganisation pro	visions but excluding the
Processin	g Rule	: Brought forward: copied from	Table 7.2 line 24.	
AR 07 Ref	:	M5.22	£m	3dp
able	3	Base historic data: Balance	Sheet - Current Cost	
lock	Е	Provisions for liabilities & cha	arges	
ine	22	Total provisions		
ine Defin	ition:	Total provisions for liabilities a	and charges.	
	- ·		40.1.04	
	•	e: Calculated field: sum of lines	19 to 21.	
AR 07 Ref	:	M5.23	£m	3dp
Block	3 E	Provisions for liabilities & cha		
Block Line	E 23		arges	
Block ine ine Defin	E 23 iition:	Provisions for liabilities & cha	arges s.	2.
lock ine ine Defin	E 23 nition: g Rule	Provisions for liabilities & change Net assets employed Total assets less total liabilities	arges s.	2. 3dp
ine ine Defin Processin	E 23 nition: g Rule	Provisions for liabilities & characteristics and liabilities and liabilities are calculated field: line 7 plus lines.	arges s. e 15 plus line 18 plus line 22 £m	
ine ine Defin Processin R 07 Ref	E 23 nition: g Rule	Provisions for liabilities & characteristics and liabilities and liabilities are represented assets less total liabilities are calculated field: line 7 plus line M5.24	arges s. e 15 plus line 18 plus line 22 £m	
ine ine Defin Processin AR 07 Ref	E 23 sition: g Rule::	Provisions for liabilities & characteristics Net assets employed Total assets less total liabilities Calculated field: line 7 plus line M5.24 Base historic data: Balance	arges s. e 15 plus line 18 plus line 22 £m	
Block ine ine Defin Processin AR 07 Ref able Block ine	E 23 iition: g Rule :: 3 F	Provisions for liabilities & characteristics Net assets employed Total assets less total liabilities Calculated field: line 7 plus line M5.24 Base historic data: Balance Capital and reserves	arges s. e 15 plus line 18 plus line 22 £m	
Table Block Line Line Defin	E 23 ition: g Rule : 3 F 24 ition:	Provisions for liabilities & characteristics Net assets employed Total assets less total liabilities Calculated field: line 7 plus line M5.24 Base historic data: Balance in Capital and reserves Government loans	arges s. e 15 plus line 18 plus line 22 £m Sheet - Current Cost	
ine Define Defin	E 23 nition: g Rule : 3 F 24 nition:	Provisions for liabilities & characteristics Net assets employed Total assets less total liabilities 2: Calculated field: line 7 plus line M5.24 Base historic data: Balance Capital and reserves Government loans Government loans.	arges s. e 15 plus line 18 plus line 22 £m Sheet - Current Cost Table 7.2 line 26.	3dp
ine ine Defin Processin AR 07 Ref able Block ine ine Defin	E 23 nition: g Rule : 3 F 24 nition:	Provisions for liabilities & characteristics Net assets employed Total assets less total liabilities Calculated field: line 7 plus line M5.24 Base historic data: Balance Capital and reserves Government loans Government loans.	arges s. e 15 plus line 18 plus line 22 £m Sheet - Current Cost	
ine ine Defin Processin AR 07 Ref able Block ine ine Defin	E 23 nition: g Rule : 3 F 24 nition:	Provisions for liabilities & characteristics Net assets employed Total assets less total liabilities Calculated field: line 7 plus line M5.24 Base historic data: Balance Capital and reserves Government loans Government loans.	arges s. e 15 plus line 18 plus line 22 £m Sheet - Current Cost Table 7.2 line 26.	3dp
ine ine Defin Processin AR 07 Ref able Block ine ine Defin	E 23 nition: g Rule : 3 F 24 nition:	Provisions for liabilities & characteristics Net assets employed Total assets less total liabilities Calculated field: line 7 plus line M5.24 Base historic data: Balance Capital and reserves Government loans Government loans.	arges s. e 15 plus line 18 plus line 22 £m Sheet - Current Cost Table 7.2 line 26. £m	3dp
ine ine Defin Processin AR 07 Ref able Block ine ine Defin	E 23 nition: g Rule : 24 nition: g Rule	Provisions for liabilities & challes Net assets employed Total assets less total liabilities Calculated field: line 7 plus line M5.24 Base historic data: Balance Capital and reserves Government loans Government loans. Brought forward: copied from M5.25	arges s. e 15 plus line 18 plus line 22 £m Sheet - Current Cost Table 7.2 line 26. £m	3dp

£m

3dp

M5.26

Table	3	Base historic data: Balance Sheet - Current Cost
Block	F	Capital and reserves
Line	26	Current cost reserve

Line Definition: The balance on the current cost reserve at the end of the year.

Processing Rule: Input field.

AR 07 Ref: M5.27 **£m 3dp**

Table	3	Base historic data: Balance Sheet - Current Cost
Block	F	Capital and reserves
Line	27	Other reserves

Line Definition:

Non - distributable reserves (other than share capital, current cost reserves and share premium). It will include capital redemption reserves, contingency reserves and other capital reserves. Amounts attributable to minority interests (if applicable) should also be included in this category.

Processing Rule: Brought forward: copied from Table 7.2 line 29.

 AR 07 Ref:
 M5.28
 £m
 3dp

Table	3	Base historic data: Balance Sheet - Current Cost
Block	F	Capital and reserves
Line	28	Total capital & reserves

Line Definition: Total current cost capital and reserves.

Processing Rule: Calculated field: sum of lines 24 to 27.

AR 07 Ref: M5.29 £m 3dp

Table	4	Base historic data: Balance Sheet - Current Cost
Block	Α	Net cash flow from operating activities
Line	1	Current cost operating profit

Line Definition: Current cost operating profit before tax, interest and extraordinary items.

Processing Rule: Brought forward: copied from Table 1 line 32.

AR 07 Ref: M13.1 £m 3dp

Section	7	: Financial Model Inputs
Table	4	Base historic data: Balance Sheet - Current Cost
Block	Α	Net cash flow from operating activities
Line	2	Working capital adjustment
Line Defin	ition:	The adjustment for the impact of general inflation on the real value of working capital to the business between opening and closing balance sheet dates.
Processin	g Rule	e: Brought forward: copied from Table 1 line 31.
AR 07 Ref	:	M13.2 £m 3dp
		-
Table	4	Base historic data: Balance Sheet - Current Cost
Block	Α	Net cash flow from operating activities
Line	3	Movement in working capital
Line Defin	ition:	The movement is the total of all of the working capital items, as defined in table 7.5.
		Input positive if cash inflow, negative if cash outflow
Processin	g Rule	e: Input field.
AR 07 Ref	::	M13.3 £m 3dp
Table	4	Base historic data: Balance Sheet - Current Cost
Block	Α	Net cash flow from operating activities
Line	4	Receipts from other income
Line Defin	ition:	Receipts in the year from other sources of income other than interest. These include rental income and any other income received from any other sources, excluding receipts from the sale of fixed assets.
		Input as a positive number if profit or as a negative number if loss.
Processin	g Rule	e: Input field.
AR 07 Ref	:	M13.4 £m 3dp
Table	4	Base historic data: Balance Sheet - Current Cost

Table	4	Base historic data: Balance Sheet - Current Cost
Block	Α	Net cash flow from operating activities
Line	5	Current Cost depreciation
Line	5	Current Cost depreciation

Line Definition: Current cost depreciation (as defined in Table 7.1 line 24).

Processing Rule: Brought forward: copied from Table 1 line 24.

AR 07 Ref: M13.5 3dp £m

Table	4	Base historic data: Balance Sheet - Current Cost
Block	Α	Net cash flow from operating activities
Line	6	Amortisation of PPP assets

Line Definition: Amortisation of PPP assets (as defined in Table 7.1 line 26).

Processing Rule: Brought forward: copied from Table 1 line 26.

AR 07 Ref: M13.6 £m 3dp

Table	4	Base historic data: Balance Sheet - Current Cost
Block	Α	Net cash flow from operating activities
Line	7	Amortisation of deferred income

Line Definition: Amortisation of deferred income (as defined in Table 7.1 line 27).

Processing Rule: Brought forward: copied from Table 1 line 27.

 AR 07 Ref:
 M13.7
 £m
 3dp

Table	4	Base historic data: Balance Sheet - Current Cost
Block	Α	Net cash flow from operating activities
Line	8	Current cost profit/(loss) on sale of assets

Line Definition: Net current cost profit/loss on disposal of fixed assets (as defined in Table 7.1 line 28).

Processing Rule: Brought forward: copied from Table 1 line 28.

 AR 07 Ref:
 M13.8
 £m
 3dp

Table	4	Base historic data: Balance Sheet - Current Cost
Block	Α	Net cash flow from operating activities
Line	9	Infrastructure renewals charge

Line Definition: The total infrastructure renewals charge (as defined in Table 7.1 line 25).

Processing Rule: Brought forward: copied from Table 1 line 25.

AR 07 Ref: M13.9 **£m 3dp**

Table	4	Base historic data: Balance Sheet - Current Cost			
Block	Α	Net cash flow from operating activities			
Line	10	Other non-cash profit and loss items			
Line Defi		Any other non-cash profit and loss items which affect operating profit. This will include, but is not restricted to a) movements in provisions; and b) the difference between pension contributions and the FRS17 charge (to operating profit).			
Processii	ng Rule	e: Input field.			
AR 07 Re	f:	£m 3dp			
Table	4	Base historic data: Balance Sheet - Current Cost			
Block	Α	Net cash flow from operating activities			
	1				
Line Defii		Net cash flow from operating activities Net cash flow movement from the operating activities of the company. Calculated field: sum of lines 1 to 10.			
Line Line Defii Processii AR 07 Re	nition: ng Rule				
Line Defi	nition: ng Rule	Net cash flow movement from the operating activities of the company. Calculated field: sum of lines 1 to 10.			
Line Defil Processil AR 07 Re	nition: ng Rule	Net cash flow movement from the operating activities of the company. Calculated field: sum of lines 1 to 10.			
Line Defil Processil AR 07 Re	nition: ng Ruld f:	Net cash flow movement from the operating activities of the company. 2: Calculated field: sum of lines 1 to 10. 2: £m 3dp			
Line Defi	nition: ng Rule ef:	Net cash flow movement from the operating activities of the company. 2: Calculated field: sum of lines 1 to 10. 2: £m 3dp Base historic data: Balance Sheet - Current Cost			
Line Defil Processil AR 07 Re Table Block	nition: ng Rule f: 4 B 12	Net cash flow movement from the operating activities of the company. 2: Calculated field: sum of lines 1 to 10. 2: Em 3dp Base historic data: Balance Sheet - Current Cost Cash changes in non-operating debtors/creditors and extraordinary items			
Line Defil Processil AR 07 Re Table Block Line	nition: ng Rule f: 4 B 12	Net cash flow movement from the operating activities of the company. 2: Calculated field: sum of lines 1 to 10. 2: Em 3dp Base historic data: Balance Sheet - Current Cost Cash changes in non-operating debtors/creditors and extraordinary items Cash inflow/outflow from changes in non-trade debtors/creditors Changes in non-trade debtors and non-trade creditors within one year and non-trade creditors falling due after more than one year (as defined in Table 7.3 lines 11, 12 and			
Line Definencession AR 07 Refines Line Line Definencession Line Defines	nition: ng Rule f: 4 B 12 nition:	Net cash flow movement from the operating activities of the company. 2: Calculated field: sum of lines 1 to 10. 2: Em 3dp Base historic data: Balance Sheet - Current Cost Cash changes in non-operating debtors/creditors and extraordinary items Cash inflow/outflow from changes in non-trade debtors/creditors Changes in non-trade debtors and non-trade creditors within one year and non-trade creditors falling due after more than one year (as defined in Table 7.3 lines 11, 12 and 17 respectively).			
Line Define Procession AR 07 Reserved Table Block Line Line Define	nition: ng Rule f: 4 B 12 nition:	Net cash flow movement from the operating activities of the company. 2: Calculated field: sum of lines 1 to 10. 2: Em 3dp Base historic data: Balance Sheet - Current Cost Cash changes in non-operating debtors/creditors and extraordinary items Cash inflow/outflow from changes in non-trade debtors/creditors Changes in non-trade debtors and non-trade creditors within one year and non-trade creditors falling due after more than one year (as defined in Table 7.3 lines 11, 12 and 17 respectively). Input as a positive number if cash inflow or as a negative number if cash outflow.			
Line Define Procession AR 07 Reserved Table Block Line Line Define Procession AR 07 Reserved Table Block Line Define Define Procession AR 07 Reserved Table Block Line Define Define Define Procession AR 07 Reserved Table Block Line Define Define Define Procession AR 07 Reserved Table Block Line Define Define Define Procession AR 07 Reserved Table Block Line Define	nition: ng Rule f: 4 B 12 nition:	Net cash flow movement from the operating activities of the company. 2: Calculated field: sum of lines 1 to 10. 2: Em 3dp Base historic data: Balance Sheet - Current Cost Cash changes in non-operating debtors/creditors and extraordinary items Cash inflow/outflow from changes in non-trade debtors/creditors Changes in non-trade debtors and non-trade creditors within one year and non-trade creditors falling due after more than one year (as defined in Table 7.3 lines 11, 12 and 17 respectively). Input as a positive number if cash inflow or as a negative number if cash outflow.			

Table	4	Base historic data: Balance Sheet - Current Cost
Block	В	Cash changes in non-operating debtors/creditors and extraordinary items
Line	13	Cash inflow/outflow from extraordinary items

Receipts from extraordinary items (as defined in Table 7.1 Line 40). Line Definition:

Input as a positive number if cash inflow or as a negative number if cash outflow.

Processing Rule: Input field.

AR 07 Ref: £m 3dp

Table	4	ase historic data: Balance Sheet - Current Cost		
Block	С	Returns on investments & servicing of finance		
Line 1	14	Interest received		

Line Definition: The amount of interest received by the company in the year.

Processing Rule: Input field.

AR 07 Ref: M6.2 £m 3dp

Table	4	Base historic data: Balance Sheet - Current Cost
Block	С	Returns on investments & servicing of finance
Line	15	Interest paid

Line Definition: The amount of interest paid by the company in the year.

Input as a negative number.

Processing Rule: Input field.

 AR 07 Ref:
 M6.3
 £m
 3dp

Table	4	Base historic data: Balance Sheet - Current Cost			
Block	С	Returns on investments & servicing of finance			
Line	16	Net cash flow from returns on Investment & servicing of finance			

Line Definition: The net financing cost in the year paid by the company.

Processing Rule: Calculated field: line 14 plus line 15.

AR 07 Ref: M6.5 **£m 3dp**

Table	4	Base historic data: Balance Sheet - Current Cost		
Block	D	Taxation		
Line	17	Taxation paid		

Line Definition: All cash flows to or from taxation authorities in respect of the company's revenue and

capital profits.

Input as a negative number.

Processing Rule: Input field.

 AR 07 Ref:
 \$\mathbb{E}\m
 3dp

		· · · · · · · · · · · · · · · · · · ·					
Table	4	4 Base historic data: Balance Sheet - Current Cost					
Block	Е	E Capital expenditure and financial investment					
Line	18	Gross cost of purchase of fixed assets					
Line Defin	ition:	The gross purchase price of fi deduction of grants and contri		ompany before any			
		Input as a negative number.					
Processin	g Rule	e: Input field.					
AR 07 Ref	·:	M6.7	£m	3dp			
Table	4	Base historic data: Balance	Sheet - Current Cost				
Block	Е	Capital expenditure and fina	ncial investment				
Line	19	Receipt of grants and contrib	outions				
Line Defin	ition:	The total amount of grants and in the year.	d other contributions receive	d for fixed asset purchases			
Processin	g Rule	e: Input field.					
AR 07 Ref:		M6.8	£m	3dp			
		•					
Table	4	Base historic data: Balance Sheet - Current Cost					
Block	Е	Capital expenditure and financial investment					
Line	20	20 Infrastructure renewals expenditure					
		•					

DIOCK	Capital experiordire and illiancial investment	
Line	20	Infrastructure renewals expenditure
Line Defin	nition:	Expenditure incurred in maintaining the existing operating capability of infrastructure

Input as a negative number.

Processing Rule: Input field.

assets.

AR 07 Ref: M6.9 3dp £m

Table	4	Base historic data: Balance Sheet - Current Cost			
Block	Е	Capital expenditure and financial investment			
Line	21	Disposal of fixed assets			

Line Definition: Cash proceeds received in the year on the sale of fixed assets.

Processing Rule: Input field.

AR 07 Ref: M6.10 £m 3dp

Table	4	Base historic data: Balance Sheet - Current Cost				
Block	E	Capital expenditure and financial investment				
Line	22	Movements on long term loans to group companies				
Line Def	inition:	The movement in the loans	advanced to group companies.			
		Input as a positive number if	f cash inflow or as a negative number	r if cash outflow.		
Processi	ing Rule	e: Input field.				
AR 07 R	ef:	M6.11	£m	3dp		
Table	4	Base historic data: Balance	Sheet - Current Cost			
Block	Е	Capital expenditure and fin	ancial investment			
Line	23	Net cashflow from investing	g activities			
	i	The not eachflow of the com	pany relating to the acquisition or dis	posal of any asset		
Line Def	inition:	held as a fixed asset.	party relating to the acquisition of dis	, ,		
				, ,		
	ing Rule	held as a fixed asset.		3dp		
Processi	ing Rule	held as a fixed asset. e: Calculated field: sum of lines	s 18 to 22.			
Processi	ing Rule	held as a fixed asset. e: Calculated field: sum of lines	s 18 to 22. £m			
Processi AR 07 Re	ing Rule	held as a fixed asset. Calculated field: sum of lines M6.12	£m Sheet - Current Cost			
Processi AR 07 Re Table	ing Rule	held as a fixed asset. E. Calculated field: sum of lines M6.12 Base historic data: Balance	£m Es Sheet - Current Cost Fancial investment			
Processi AR 07 Re Table Block	ef: 4 E 24	held as a fixed asset. 2: Calculated field: sum of lines M6.12 Base historic data: Balance Capital expenditure and fin Acquisitions and disposals	£m Es Sheet - Current Cost Fancial investment	3dp		

Processing Rule: Input field.

M6.13

AR 07 Ref:

Table	4	Base historic data: Balance Sheet - Current Cost
Block	E	Capital expenditure and financial investment
Line	25	Dividends paid

£m

Line Definition: Dividends paid by the company in the year.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M6.14 £m 3dp

3dp

Section	7	: Financial Model Inpu	uts		
Table	4	Base historic data: Balance Sheet - Current Cost			
Block	F	Management of liquid resour	ces		
Line	26	Net cash flow from managen	nent of liquid resources		
Line Defin	ition:	The net cashflow from the with and other liquid resources.	ndrawal/redemption and purchase	e of short term deposits	
		Input as a positive number if c	ash inflow or as a negative numb	er if cash outflow.	
Processin	g Rule	e: Input field.			
AR 07 Ref	:	M6.15	£m	3dp	
Table	4	Base historic data: Balance S	Sheet - Current Cost		
Block	F	Management of liquid resour	ces		
Line	27	Net Cash flow before financia	ng		
Line Defin	ition:	The net cash flow generated for servicing of finance, taxation a	rom operations, but after returns and investing activities.	on investments and	
Processin	g Rule	e: Calculated field: line 11 plus lin plus line 24 plus line 25 plus line	ne 12 plus line 13 plus line 16 plu ne 26.	s line 17 plus line 23	
AR 07 Ref	:	M6.16	£m	3dp	
Table	4	Base historic data: Balance S	Sheet - Current Cost		
Block	G	Financing			
Line	28	New Government loans			
Line Defin	ition:	The receipts from any governr	ment loans taken out in the year.		
Processin	g Rule	e: Input field.			
AR 07 Ref	:	M6.19	£m	3dp	
Table	4	Base historic data: Balance S	Sheet - Current Cost		
Block	G	Financing			
Line	29	Non-Government loans repa	yments		
Line Defin	ition:	The amount repaid on any Nor	n-Government loans in the year.		
		Input as a negative number.			

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: 3dp M6.20 £m

Section	7	: Financial Model Inp	uts	
Table	4	Base historic data: Balance S	Sheet - Current Cost	
Block	G	Financing		
Line	30	Government loans repaymer	nts	
Line Defin	ition:	The amount repaid on any Go	vernment loans in the year.	
		Input as a negative number.		
Processin	a Rule	e: Input field.		
AR 07 Ref		M6.21	Comp	3dp
an or ner	•	1910.21	£m	Зир
Table	4	Base historic data: Balance S	Sheet - Current Cost	
Block	G	Financing		
_ine	31	Gilts buffer		
Line Defin		J	n the gilts buffer.	
		9	cash inflow or as a negative number	rif cash outflow
		·	ash lillow of as a negative number	ii casii odillow.
	_	e: Input field.		
AR 07 Ref	:	-	£m	3dp
Fable Block	4 G	Base historic data: Balance S Financing		
Line	32	Net cash inflow from financir	<u> </u>	
Line Defin Processin AR 07 Ref	g Rule	The net effect on cashflow after the calculated field: sum of lines 2 M6.22		3dp
Гable Block	4 G	Base historic data: Balance S	Sheet - Current Cost	
Line	33	Increase (decrease) in cash	and cash equivalents	
Line Defin	ition:	The net cashflow of the compacash.	any in the year measured by the cha	ange in the level of
Processin	g Rule	e: Calculated field: line 27 plus li	ne 32.	
AR 07 Ref	:	M6.23	£m	3dp
		•		
	_	Description of the NAC At	04-1	
Fable	5	Base historic data: Working	Capital	

Table	5	Base historic data: Working Capital
Block	Α	Working Capital
Line	1	Stocks

Line Definition: Stock held at the year end. Stocks comprise consumable stores and work in progress, including chemicals, stationery, petrol, backfill materials etc.

Processing Rule: Input field.

AR 07 Ref: M11.1 3dp £m

Table	5	Base historic data: Working Capital
Block	Α	Working Capital
Line	2	Trade debtors

Line Definition: Trade debtors at the year end.

Processing Rule: Input field.

 AR 07 Ref:
 M11.2+M11.3+M11.4
 £m
 3dp

Table	5	Base historic data: Working Capital
Block	Α	Working Capital
Line	3	Prepayments, accruals and other short term debtors

Line Definition: Prepayments and other debtors which relate to operating activities excluding the

infrastructure renewals prepayments.

Processing Rule: Input field.

AR 07 Ref: M11.5 + M11.6 £m 3dp

Table	5	Base historic data: Working Capital
Block	Α	Working Capital
Line	4	Trade creditors

Line Definition: Trade creditor balances at the year end falling due within one year. Excludes the

wholesale charge prepayment.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: - £m 3dp

Table	5	Base historic data: Working Capital
Block	Α	Working Capital
Line	5	Wholesale charge prepayment

Line Definition: Wholesale charge prepayment.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: - £m 3dp

Table	5	Base historic data: Working Capital
Block	Α	Working Capital
Line	6	Short-term capital creditors

Line Definition: Creditor balances at the year end for capital goods falling due within one year. This

should include any accruals for capital goods.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M11.9

£m 3dp

Table	5	Base historic data: Working Capital
Block	Α	Working Capital
Line	7	Accruals and other creditors

Line Definition:

Accruals and non-trade creditors which relate to operating activities, excluding the

infrastructure renewals accrual.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M11.8 + M11.10

£m	3dp
----	-----

Table	5	Base historic data: Working Capital
Block	Α	Working Capital
Line	8	Total working capital

Line Definition:

The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or

accrual.

Processing Rule: Calculated field: sum of lines 1 to 7.

AR 07 Ref: M11.11

£m 3dp	•
--------	---

Table	6	Base historic data: Tax
Block	Α	Allocation of capital expenditure for tax purposes
Line	1	Work in progress - Opening amount

Line Definition: Total amount for assets considered as work in progress at the beginning of the year.

Processing Rule: Input field.

AR 07 Ref: M21.1 3dp £m

Table	6	Base historic data: Tax
Block	Α	Allocation of capital expenditure for tax purposes
Line	2	Work in progress (portion where capital allowances have not been claimed) -
		opening

Line Definition:

Portion of opening assets considered as work in progress that has not yet been added to the capital allowances pools.

Processing Rule: Input field.

AR 07 Ref: M21.2 **£m**

Table	6	Base historic data: Tax
Block	Α	Allocation of capital expenditure for tax purposes

3 Total capitalised expenditure including IRE (outturn prices) excluding grants

Line Definition:

Line

The total of all capitalised expenditure (water and sewerage service) for both base service and enhancement purposes. This expenditure should be reported net of grants and contributions, but excluding adopted assets at nil cost. It should also include infrastructure renewals expenditure. (express in outturn prices)

Processing Rule: Input field.

AR 07 Ref: M21.3

2111

3dp

Table	6	Base historic data: Tax
Block	Α	Allocation of capital expenditure for tax purposes
Line	4	Capitalised expenditure allocated for capital allowances (including Work in
		progress)

Line Definition:

Capital expenditure claimed for capital allowances in the year (this includes any claims on assets classified as work in progress).

Note: this amount should be equal to the sum of lines 6 to 15.

Processing Rule: Input field.

 AR 07 Ref:
 M21.4
 £m
 3dp

Table	6	Base historic data: Tax
Block	Α	Allocation of capital expenditure for tax purposes
Line	5	Work in progress (portion where capital allowances have not been claimed) -
		closina

Line Definition: Portion of assets considered work in progress where capital allowances have not been claimed yet (closing amount).

Processing Rule: Calculated field: line 2 plus line 3 minus line 4.

 AR 07 Ref:
 M21.5
 £m
 3dp

Table	6	Base historic data: Tax
Block	Α	Allocation of capital expenditure for tax purposes
Line	6	Assets qualifying for 100% first year allowances

Line Definition: Portion of assets indicated in line 4 that qualify for 100% first year allowances.

Processing Rule: Input field.

AR 07 Ref: M21.6 **£m 3dp**

Table	6	Base historic data: Tax	
Block	Α	Allocation of capital expenditure for tax purposes	
Line	7	Assets to be included in the general (25%) pool	

Line Definition: Portion of assets indicated in line 4 to be included in the general capital allowance pool

which will receive capital allowances at 25% p.a. on a reducing balance basis.

Processing Rule: Input field.

 AR 07 Ref:
 M21.7
 £m
 3dp

Table	6	Base historic data: Tax	
Block	Α	Allocation of capital expenditure for tax purposes	
Line	8	Assets qualifying for long life (6%) pool	

Line Definition: Portion of assets indicated in line 4 to be included in the long life pool which will

receive capital allowances at 6% p.a.

Processing Rule: Input field.

AR 07 Ref: M21.8 £m 3dp

Table	6	Base historic data: Tax
Block	Α	Allocation of capital expenditure for tax purposes
Line	9	Assets qualifying for Industrial Buildings Allowance

Line Definition: Portion of assets indicated in line 4 classified as industrial buildings for tax purposes.

Processing Rule: Input field.

AR 07 Ref: M21.9 **£m 3dp**

Table	6	Base historic data: Tax	
Block	Α	Allocation of capital expenditure for tax purposes	
Line	10	Assets purchased under finance leasing	

Line Definition: Portion of assets indicated in line 4 purchased under finance leasing.

Processing Rule: Input field.

 AR 07 Ref:
 M21.10
 £m
 3dp

Table	6	Base historic data: Tax		
Block	Α	Allocation of capital expendi	ture for tax purposes	
Line	11	Capitalised revenue expendi	ture deducted in year of spen	d
Line Defi	nition:		line 4 (a) which is of a revenue nature for tax purposes; and (b) for ar of spend.	
Processii	ng Rule	e: Input field.		
AR 07 Re	f:	M21.11	£m	3dp
Table	6	Base historic data: Tax		
Block	Α	Allocation of capital expendi	ture for tax purposes	
Line	12	Capitalised revenue expendi	ture depreciated - non - infra	structure
Line Defi	nition:	as deferred revenue expendit	line 4 which: (a) is of a revenue n ture for tax purposes; and (b) rel which a deduction in depreciation	ates to non-
Processii	ng Rule	e: Input field.		
AR 07 Re	f:	M21.12	£m	3dp
Table	6	Base historic data: Tax		
Block	Α	Allocation of capital expendi	ture for tax purposes	
Line	13	Capitalised revenue expenditure depreciated – infrastructure		

Processing Rule: Input field.

Line Definition:

AR 07 Ref:	M21.13	£m	3dp
		1-	·

assets, and a deduction in depreciation is allowed.

Table	6	Base historic data: Tax
Block	Α	Allocation of capital expenditure for tax purposes
Line	14	Capitalised revenue expenditure not depreciated

Portion of assets indicated in line 4 which: (a) is of a revenue nature and hence treated Line Definition: as deferred revenue expenditure for tax purposes; and (b) is not depreciated and

therefore no deduction is allowed.

Portion of assets indicated in line 4 which: (a) is of a revenue nature and hence treated

as deferred revenue expenditure for tax purposes; and (b) relates to infrastructure

Processing Rule: Input field.

AR 07 Ref: M21.14 3dp £m

Section	7	: Financial Model Inp	uts		
Table	6	Base historic data: Tax			
Block	Α	Allocation of capital expenditure for tax purposes			
Line	15	Other assets not qualifying for capital allowances or revenue deductions			
Line Defir	nition:		line 4 in addition to those reported i o not qualify for capital allowances		
Processin	g Rule	e: Input field.			
AR 07 Ref	f:	M21.15	£m	3dp	
Гable	6	Base historic data: Tax			
Block	A	Allocation of capital expendit	ture for tax purposes		
Line	16	Grants and contributions tax	' '		
Processin AR 07 Rei	_	taxable on receipt. e: Input field. M21.16	£m	3dp	
Table	6	Base historic data: Tax			
Block	В	Opening position			
ine	17	1	vances – asset life < 25 years		
Line Defin	nition:	Balance carried forward on ca	apital allowances pool as at the bala conomic life of less than twenty-five		
Processin	g Rule	e: Input field.			
AR 07 Rei	f:	M21.19	£m	3dp	
Гable	6	Base historic data: Tax			
Block	В	Opening position			
Line	18		vances – asset life >= 25 years		
Line Defin		Balance carried forward on lo	ng life capital allowances pool as at		

date for capital assets with a useful economic life of greater than or equal to twenty-

five years.

Processing Rule: Input field.

AR 07 Ref: M21.20 3dp £m

Section	7	: Financial Model Inp	uts	
Table	6	Base historic data: Tax		
Block	В	Opening position		
Line	19	Residual IBA's		
Line Defin	ition:	Net balance carried forward o sheet date for calculation of IE	f Industrial Buildings Allowance ass BA's.	ets as at balance
Processin	g Rule	e: Input field.		
AR 07 Ref	:	M21.21	£m	3dp
		ı		·
Table	6	Base historic data: Tax		
Block	В	Opening position		
Line	20	General provisions – opening	g balance	
Line Defin	ition:	sheet, which for tax purposes,	eral provisions, i.e. provisions in the are treated as "general". This show charged to date exceed tax deduct deductions have been taken.	uld include pensions
		This figure should be entered	as a negative number.	
Processin	g Rule	e: Input field.		
AR 07 Ref	:	M21.22	£m	3dp
Table	6	Base historic data: Tax		
Block	В	Opening position		
Line	21	Losses brought forward		
Line Defin	ition:	Cumulative revenue tax losse balance sheet date.	s carried forward for the appointed l	business as at the
Processin	g Rule	e: Input field.		
AR 07 Ref	:	M21.23	£m	3dp
Table	6	Base historic data: Tax		
Block	В	Opening position		
Line	22	Average asset life – non-inf	rastructure	
Line Defin	ition:	The average asset life for non	-infrastructure assets identified in lin	ne 12 and used in the

The average asset life for non-infrastructure assets identified in line 12 and used in the calculation of the depreciation allowance reported in line 31.

Processing Rule: Input field.

AR 07 Ref: M21.17 0dp years

Гable	6	Base historic data: Tax		
Block	В	Opening position		
Line	23	Average asset life – infrastructure		
Line Defin		The average asset life for infr		line 13 and used in the
		calculation of the depreciation		
Processin	g Rule	e: Input field.		
AR 07 Ref	:	M21.18	years	0dp
			youre	· ·
Гable	6	Base historic data: Tax		
Block	С	Calculation of trading profit		
_ine	24	HCA Operating profit		
Line Defin	L	Historical cost operating profit	<u> </u>	
		Thistories, dest operating prom		
Processin	g Rule	e: Calculated field: Table 1 line	10 plus Table 1 line 11.	
AR 07 Ref	:	M21.24	£m	3dp
		1		
Гable	6	Base historic data: Tax		
Table Block	6 C	Base historic data: Tax Calculation of trading profit		
		Calculation of trading profit Total HCA Depreciation		
Block	C 25	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat		added back to operating
Block Line	C 25	Calculation of trading profit Total HCA Depreciation		added back to operating
Block Line Line Defin	C 25	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat	or tax purposes.	
Block Line Line Defin	C 25 nition:	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat profit to derive trading profit for	or tax purposes.	
Block Line Line Defin	C 25 nition:	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat profit to derive trading profit forward: copied from	or tax purposes. Table 1 line 4 multiplied by -1	
Block Line Line Defin	C 25 nition:	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat profit to derive trading profit forward: copied from	or tax purposes. Table 1 line 4 multiplied by -1	
Block Line Line Defin Processin AR 07 Ref	C 25 nition: g Rule	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat profit to derive trading profit forward: copied from M21.25	or tax purposes. Table 1 line 4 multiplied by -1	
Block Line Line Defin Processin AR 07 Ref	C 25 sition:	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat profit to derive trading profit for the second profit forward: copied from M21.25 Base historic data: Tax	or tax purposes. Table 1 line 4 multiplied by -1 £m	
Block Line Line Defin Processin AR 07 Ref Table Block	C 25 sition:	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat profit to derive trading profit for the second profit for the secon	Table 1 line 4 multiplied by -1 £m ge charge for the year to be adde	. 3dp
Block Line Line Defin Processin AR 07 Ref Table Block Line	C 25 sition:	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat profit to derive trading profit for the second profit forward: copied from M21.25 Base historic data: Tax Calculation of trading profit Infrastructure renewals char	Table 1 line 4 multiplied by -1 £m ge charge for the year to be adde	. 3dp
Block Line Line Defin Processin AR 07 Ref Table Block Line Line Defin	C 25 nition: g Rule : 6 C 26 nition:	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat profit to derive trading profit for the second profit for the secon	Table 1 line 4 multiplied by -1 £m ge charge for the year to be added purposes.	3dp ed back to operating profit
Block Line Line Defin Processin AR 07 Ref Table Block Line Line Defin	C 25 nition: g Rule : 6 C 26 nition:	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat profit to derive trading profit for the derive trading profit for the derive trading profit for the derive trading profit in the derive trading profit in the derive trading profit in the derive trading profit for tax in the derive trading profit for tax in the derive trading profit in the derive trading p	Table 1 line 4 multiplied by -1 £m ge charge for the year to be adde purposes. Table 1 line 5 multiplied by -1	3dp ed back to operating profit
Block Line Line Defin Processin AR 07 Ref Table Block Line Line Defin	C 25 nition: g Rule : 6 C 26 nition:	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat profit to derive trading profit for the second profit forward: copied from M21.25 Base historic data: Tax Calculation of trading profit Infrastructure renewals char Total infrastructure renewals to derive trading profit for tax e: Brought forward: copied from	Table 1 line 4 multiplied by -1 £m ge charge for the year to be added purposes.	3dp ed back to operating profit
Block Line Line Defin Processin AR 07 Ref Block Line Line Defin Processin	C 25 nition: g Rule 26 nition: g Rule 25	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat profit to derive trading profit for the second profit forward: copied from M21.25 Base historic data: Tax Calculation of trading profit Infrastructure renewals chart Total infrastructure renewals to derive trading profit for tax e: Brought forward: copied from M21.26	Table 1 line 4 multiplied by -1 £m ge charge for the year to be adde purposes. Table 1 line 5 multiplied by -1	3dp ed back to operating profit
Block Line Line Defin Processin AR 07 Ref Table Block Line Line Defin AR 07 Ref	C 25 nition: g Rule:::	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat profit to derive trading profit for the search of the s	Table 1 line 4 multiplied by -1 £m ge charge for the year to be adde purposes. Table 1 line 5 multiplied by -1	3dp ed back to operating profit
Block Line Line Defin Processin AR 07 Ref Block Line Defin Processin AR 07 Ref	C 25 nition: g Rule :: 6 C C C	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat profit to derive trading profit for the second profit to derive trading profit for the second profit to derive trading profit Base historic data: Tax Calculation of trading profit Infrastructure renewals chart to derive trading profit for tax Example: Brought forward: copied from M21.26 Base historic data: Tax Calculation of trading profit	Table 1 line 4 multiplied by -1 £m ge charge for the year to be adde purposes. Table 1 line 5 multiplied by -1	3dp ed back to operating profit
Block Line Line Defin Processin AR 07 Ref Table Block Line Line Defin AR 07 Ref	C 25 sition: g Rule 26 sition: g Rule 26 sition: g Rule 27	Calculation of trading profit Total HCA Depreciation Total Historical cost depreciat profit to derive trading profit for the search of the s	Table 1 line 4 multiplied by -1 £m ge charge for the year to be adde purposes. Table 1 line 5 multiplied by -1	3dp ed back to operating profit

£m

3dp

M21.27

Table	6	Base historic data: Tax
Block	С	Calculation of trading profit
Line	28	Amortisation of grants

Line Definition: Amortisation of grants.

Processing Rule: Brought forward: copied from Table 1 line 7 multiplied by -1.

AR 07 Ref: M21.28 3dp £m

Table	6	Base historic data: Tax
Block	С	Calculation of trading profit
Line	29	Deduction for capitalised revenue expenditure

Line Definition: Amount of deduction available relating to total capitalised revenue expenditure net of

grants. For example IRC.

Processing Rule: Input field.

AR 07 Ref: M21.29 £m 3dp

Table	6	Base historic data: Tax
Block	С	Calculation of trading profit
Line	30	Trading profit

Line Definition: Trading profit for tax purposes.

Processing Rule: Calculated field: sum of lines 24 to 29.

AR 07 Ref: M21.30

Table	6	Base historic data: Tax
Block	D	Deductions to trading profit
Line	31	Depreciation on capitalised revenue expenditure – non – infrastructure

Line Definition: The amount of depreciation on capital expenditure identified in line 21.12 in this and in

previous years, which is allowed as a deduction for tax purposes. This is the total

£m

depreciation allowed this year on assets of this type.

Input as a positive number.

Processing Rule: Input field.

AR 07 Ref: M21.31 3dp £m

3dp

Section	1 7	: Financial Model Inp	uts	
Table	6	Base historic data: Tax		
Block	D	Deductions to trading profit		
Line	32	Depreciation on capitalised r	evenue expenditure – infrastruc	ture
Line Defir	nition:	•	n capital expenditure identified in lin ed as a deduction for tax purposes. on assets of this type.	
Processin	ng Rule	e: Input field.		
AR 07 Rei	f:	M21.32	£m	3dp
Table	6	Base historic data: Tax		
Block	D	Deductions to trading profit		
Line	33	Total interest paid		
	_	the interest element on financ amounts of interest charges c Note: Net interest charged sh e: Input field.	nces, loans to other group compane leases, and other investments). I alculated under FRS17. I alculated input as a positive number.	t should exclude any
AR 07 Ref	f:	M21.33	£m	3dp
Table	6	Base historic data: Tax		
Block	D	Deductions to trading profit		
Line	34	Capital allowances - asset lif	e <25 years	
Line Defir	nition:	Total Capital Allowances utilis	ed in the year relating to the genera	ıl (25%) pool.
		Input as a positive number.		
Processin	ng Rule	e: Input field.		
AR 07 Ret	f:	M21.34	£m	3dp
Table	6	Base historic data: Tax		
Block	D	Deductions to trading profit		
Line	35	Capital allowances - asset lif	e >=25 years	
Line Defir	nition:	- I	ed in the year relating to the long life	e (6%) pool.
		Input as a positive number.		

Processing Rule: Input field.

AR 07 Ref: M21.35 3dp £m

Section	า 7	: Financial Model Inp	uts	
Table	6	Base historic data: Tax		
Block	D	Deductions to trading profit		
Line	36	Industrial building allowance	utilised	
Line Defir	nition:	Industrial building allowance u	utilised in the year.	
		Input as a positive number.		
Processin	ng Rule	e: Input field.		
AR 07 Rei	_	M21.36	£m	3dp
			ZIII	
Гable	6	Base historic data: Tax		
Block	D	Deductions to trading profit		
_ine	37	Other deductions		
Line Defir	nition:	Deductions allowed from tradi 36.	ing profit for tax purposes not cov	ered under lines 31 to
		Input as a positive number.		
Processin	ng Rule	e: Input field.		
AR 07 Rei	f:	M21.37	£m	3dp
Гable	6	Base historic data: Tax		
Block	D	Deductions to trading profit		
_ine	38	Total deductions		
Line Defir	nition:	Total deduction from trading p	orofit allowed.	
Duananin	D/	a. Oalandatad Kalduanna af Kasa	04 +- 07	
	_	e: Calculated field: sum of lines	31 to 37.	
AR 07 Rei	f:	M21.38	£m	3dp
Table	6	Base historic data: Tax		
Block	D	Additions to trading profit		
lina	20	Create and contributions to	valala an vasaint	

	Base historic data: Tax
Block	Additions to trading profit
Line 39	Grants and contributions taxable on receipt

Line Definition: Grants and contributions taxable on receipt.

Processing Rule: Brought forward: copied from line 16.

AR 07 Ref: M21.39 3dp £m

Table	6	Base historic data: Tax	x			
Block	D	Additions to trading pr	ofit			
Line	40	Other additions				
Line Defin	ition:	Other additions require	d to trading profit	s for tax purpose	es, not covere	ed under line
Processing	g Rule	e: Input field.				
AR 07 Ref.	:	M21.40		£m		3dp
Table	6	Base historic data: Ta	X			
Block	D	Additions to trading pr	ofit			
Line	41	Total additions				
Processin	g Rule	Total additions required Calculated field: line 39 M21.41		s for tax purpose	S.	3dp
Processing AR 07 Ref	g Rule	e: Calculated field: line 39	plus line 40.		s.	3dp
Processing AR 07 Ref	g Rule	e: Calculated field: line 39	plus line 40.		S.	3dp
Processing AR 07 Ref.	g Rule	e: Calculated field: line 39	plus line 40.		s.	3dp
Processing AR 07 Ref	g Rule : 6 E 42	e: Calculated field: line 39 M21.41 Base historic data: Ta	plus line 40.		s.	3dp
Processing AR 07 Ref	g Rule : 6 E 42	e: Calculated field: line 39 M21.41 Base historic data: Tax Taxation	plus line 40.	£m		•
Processing AR 07 Reform Table Block Line Line Define	g Rule : 6 E 42	E: Calculated field: line 39 M21.41 Base historic data: Tax Taxation Trading profit for tax Trading profit for tax ta	plus line 40.	£m all recognised d		•
Table Block Line Line Defin	g Rule : 6 E 42 ition:	Base historic data: Taxation Trading profit for tax Trading profit for tax tarequired in the year.	plus line 40.	£m all recognised d		•
Processing AR 07 Reform Table Block Line Line Define Processing	g Rule : 6 E 42 ition:	E: Calculated field: line 39 M21.41 Base historic data: Tax Taxation Trading profit for tax Trading profit for tax tarequired in the year. E: Calculated field: line 30	plus line 40.	£m all recognised dus line 41.		d additions
Processing AR 07 Ref. Table Block Line Line Define Processing AR 07 Ref.	g Rule : 6 E 42 ition:	E: Calculated field: line 39 M21.41 Base historic data: Tax Taxation Trading profit for tax Trading profit for tax tarequired in the year. E: Calculated field: line 30	king into account	£m all recognised dus line 41.		d additions
Processing AR 07 Ref. Table Block Line Line Defin	g Rule : 6 E 42 ition:	Base historic data: Taxation Trading profit for tax Trading profit for tax tarequired in the year. Calculated field: line 30 M21.42	king into account	£m all recognised dus line 41.		d additions

Line Definition: Adjusted trading profit for tax. This line should show the effect of any adjustments to trading profit for tax, e.g. losses brought forward or adjustments arising from the

previous year.

Processing Rule: Input field.

AR 07 Ref: M21.43 £m 3dp

Section	7	: Financial Model Inp	uts	
Table	6	Base historic data: Tax		
Block	Е	Taxation		
Line	44	Current tax charge		
Line Defin	ition:	The current tax charge on pro the submitted computation.	fits from ordinary activities in	the report year taken from
Processin	g Rule	: Input field.		
AR 07 Ref	:	M21.44	£m	3dp
Table	6	Base historic data: Tax		
Block	Е	Taxation		
Line	45	Prior Year adjustments		
Line Defin		Any decrease or increase in the adjustments. Input as a negative number if	, ,	
Processin	g Rule	: Input field.		
AR 07 Ref	:	M21.45	£m	3dp
Table	6	Base historic data: Tax		
Block	E	Taxation		
Line	46	Total current tax charge		
Line Defin	ition:	The total current tax charge for prior year's adjustments and p		current year's tax charge,
Processin	g Rule	e: Calculated field: lines 44 plus	line 45.	_
AR 07 Ref	:	M21.46	£m	3dp
Table	7	Base historic data: Maturity p 2008)	profile of closing (embedd	ed) debt (as of 31 March
Block	Α	Government loans		
Line	1	3-3.99%		
Line Defin	ition:	Closing balance for borrowing interest rate of 3 – 3.99%.	(Government loans only) un	ndertaken for loans with an
Processin	g Rule	: Input field with the exception of previous columns.	of the 'Total' which is the sum	n of all inputs in all the

£m

3dp

20.1

Table	7	Base historic data: Maturity profile of closing (embedded) debt (as of 31 March
		2008)
Block	Α	Government loans
Line	2	4-4.99%
Line Defin	ition:	Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of $4-4.99\%$.
Processin	g Rule	e: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.
AR 07 Ref	:	20.2 £m 3dp
Table	7	Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008)
Block	Α	Government loans
Line	3	5-5.99%
Line Defin	ition:	Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of 5–5.99%.
Processin	g Rule	e: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.
AR 07 Ref	:	20.3 £m 3dp
Table	7	Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008)
Block	Α	Government loans
Line	4	6-6.99%
Line Defin	ition:	Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of $6-6.99\%$.
Processin	g Rule	e: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.
AR 07 Ref	:	20.4 £m 3dp
Table	7	Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008)
Table Block	7 A	J
		2008)
Block	A 5	2008) Government loans 7-7.99%
Block Line Line Defin	A 5 nition:	2008) Government loans 7-7.99% Closing balance for borrowing (Government loans only) undertaken for loans with an
Block Line Line Defin	A 5 nition:	2008) Government loans 7-7.99% Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of 7 – 7.99%. e: Input field with the exception of the 'Total' which is the sum of all inputs in all the

Base historic data: Maturit 2008)	
	ty profile of closing (embedded) debt (as of 31 March
Government loans	
8-8.99%	
	ring (Government loans only) undertaken for loans with an
Input field with the exception previous columns.	on of the 'Total' which is the sum of all inputs in all the
20.6	£m 3dp
Base historic data: Maturit 2008)	ty profile of closing (embedded) debt (as of 31 March
Government loans	
9-9.99%	
Closing balance for borrowinterest rate of 9 – 9.99%.	ring (Government loans only) undertaken for loans with an
Ile: Input field with the exception previous columns.	on of the 'Total' which is the sum of all inputs in all the
20.7	£m 3dp
Base historic data: Maturit 2008)	ty profile of closing (embedded) debt (as of 31 March
Government loans	
10-10.99%	
Closing balance for borrowinterest rate of 10 – 10.99%	ring (Government loans only) undertaken for loans with an %.
Ile: Input field with the exception previous columns.	on of the 'Total' which is the sum of all inputs in all the
	O din
20.8	£m 3dp
	ty profile of closing (embedded) debt (as of 31 March
Base historic data: Maturit	
Base historic data: Maturit 2008) Government loans	
Base historic data: Maturity 2008) Government loans 11-11.99%	ty profile of closing (embedded) debt (as of 31 March
Base historic data: Maturity 2008) Government loans 11-11.99% Closing balance for borrowing interest rate of 11 – 11.99%	ty profile of closing (embedded) debt (as of 31 March
	previous columns. 20.6 Base historic data: Maturi 2008) Government loans 9-9.99% Closing balance for borrow interest rate of 9 – 9.99%. Ile: Input field with the exception previous columns. 20.7 Base historic data: Maturi 2008) Government loans 10-10.99% Closing balance for borrow interest rate of 10 – 10.99%

		_		
Table	7	Base historic data: Maturity pro 2008)	ofile of closing (embed	ded) debt (as of 31 March
Block	Α	Government loans		
Line	10	12-12.99%		
Line Defir	nition:	Closing balance for borrowing (0 interest rate of 12 – 12.99%.	Government loans only) ι	undertaken for loans with an
Processir	ng Rule	e: Input field with the exception of previous columns.	the 'Total' which is the su	m of all inputs in all the
AR 07 Rei	f:	20.1	£m	3dp
Table	7	Base historic data: Maturity pro	ofile of closing (embed	ded) debt (as of 31 March
Block	Α	Government loans		
Line	11	13-13.99%		
Line Defir	nition:	Closing balance for borrowing (of interest rate of 13 – 13.99%.	Government loans only) ι	undertaken for loans with an
Processir	ng Rule	e: Input field with the exception of previous columns.	the 'Total' which is the su	m of all inputs in all the
AR 07 Rei	f:	20.11	£m	3dp
Table	7	Base historic data: Maturity pro 2008)	ofile of closing (embed	ded) debt (as of 31 March
Block	Α	Government loans		
Line	12	14-14.99%		
Line Defir	nition:	Closing balance for borrowing (0 interest rate of 14 – 14.99%.	Government loans only) ι	undertaken for loans with an
Processir	ng Rule	e: Input field with the exception of previous columns.	the 'Total' which is the su	m of all inputs in all the
AR 07 Rei	f:	20.12	£m	3dp
Table	7	Base historic data: Maturity pro	ofile of closing (embed	ded) debt (as of 31 March
		Covernment leans		
Block	Α	Government loans		
Block Line	13	Total		
	13][Government loans only) in	n the year.
Line Line Defir	13 nition:	Total	•,	n the year.
Line Line Defir	13 nition: ng Rule	Total Closing balance for borrowing (0)	•,	n the year. 3dp

Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 Mar 2008) Block B Non - Government loans Line 14 3-3.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans wan interest rate of 3 – 3.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.15 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 Mar 2008) Block B Non - Government loans Line 15 4-4.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans wan interest rate of 4 – 4.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.16 £m 3dp
Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans wan interest rate of 3 – 3.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.15 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 Mar 2008) Block B Non - Government loans Line 15 4-4.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans wan interest rate of 4 – 4.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.
Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans wan interest rate of 3 – 3.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.15 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 Mar 2008) Block B Non - Government loans Line 15 4-4.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans wan interest rate of 4 – 4.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.
an interest rate of 3 – 3.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.15 Em 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 Mar 2008) Block B Non - Government loans Line 15 4-4.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans wan interest rate of 4 – 4.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.
Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 Mar 2008) Block B Non - Government loans Line 15 4-4.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans wan interest rate of 4 – 4.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.
Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 Mar 2008) Block B Non - Government loans Line 15 4-4.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans wan interest rate of 4 – 4.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.
Block B Non - Government loans Line 15 4-4.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans wan interest rate of 4 – 4.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.
Line 15 4-4.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans wan interest rate of 4 – 4.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.
Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans we an interest rate of 4 – 4.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.
an interest rate of 4 – 4.99%. *Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.
previous columns.
AR 07 Ref: 20.16
20.16 £m 3dp
Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 Mar 2008)
Block B Non - Government loans
Line 16 5-5.99%
Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans was an interest rate of 5–5.99%.
Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.
AR 07 Ref: 20.17 £m 3dp
Table Base historic data: Maturity profile of closing (embedded) debt (as of 31 Mar 2008)
Block B Non - Government loans
17 0 0 000/
Line 17 6-6.99%
Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans was an interest rate of 6 – 6.99%.
Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans w
Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans we an interest rate of 6 – 6.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the

Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Block			
Line 18 7-7.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 7 – 7.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.19 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Block B Non - Government loans Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 8 – 8.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.20 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Block B Non - Government loans Line 20 9-9.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 9 – 9.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.21 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008)			
Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 7 – 7.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.19			
an interest rate of 7 – 7.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.19 Em 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Block B Non - Government loans Line 19 8-8.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 8 – 8.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.20 Em 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Block B Non - Government loans Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 9 – 9.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.21 Em 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Block B Non - Government loans Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 9 – 9.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.21 Em 3dp			
Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Block B Non - Government loans Line 19 B-8.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 8 – 8.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.20 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Block B Non - Government loans Line 20 9-9.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 9 – 9.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.21 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 3dp) Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 3dp)			
Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Block B Non - Government loans Line 19 8-8.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 8 – 8.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.20 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Block B Non - Government loans Line 20 9-9.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 9 – 9.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.21 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008)			
Block B Non - Government loans Line 19 8-8.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 8 – 8.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.20 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Block B Non - Government loans Line 20 9-9.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 9 – 9.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.21 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 3dp			
Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 8 – 8.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.20 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Block B Non - Government loans Line 20 9-9.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 9 – 9.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.21 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March			
 Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 8 − 8.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.20 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Block B Non - Government loans Line 20 9-9.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 9 − 9.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.21 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 			
an interest rate of 8 – 8.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.20 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Block B Non - Government loans Line 20 9-9.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 9 – 9.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.21 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March			
Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.20 £m 3dp 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Line 20 9-9.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 9 – 9.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.21 £m 3dp			
Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) Block B Non - Government loans Line 20 9-9.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 9 – 9.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.21 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March			
Block B Non - Government loans Line 20 9-9.99% Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 9 – 9.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.21 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March			
Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 9 – 9.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.21 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March			
Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 9 – 9.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.21 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March			
an interest rate of 9 – 9.99%. Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns. AR 07 Ref: 20.21 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March			
previous columns. 20.21 £m 3dp Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March			
Table 7 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March			
2008)			
Block B Non - Government loans			
Line 21 10-10.99%			
Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 10 – 10.99%.			
Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the			
Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.			

Table	7	Base historic data: Maturity 2008)	profile of closing (embe	edded) debt (as of 31 March
Block	В	Non - Government loans		
Line	22	11-11.99%		
Line Defir	ition:	Closing balance for borrowing an interest rate of 11 – 11.999	· · ·	only) undertaken for loans with
Processin	g Rule	e: Input field with the exception of previous columns.	of the 'Total' which is the	sum of all inputs in all the
AR 07 Ref	·:	20.23	£m	3dp
Table	7	Base historic data: Maturity 2008)	profile of closing (embe	edded) debt (as of 31 March
Block	В	Non - Government loans		
Line	23	12-12.99%		
Line Defin	ition:	Closing balance for borrowing an interest rate of 12 – 12.999		only) undertaken for loans with
Processin	g Rule	e: Input field with the exception of previous columns.	of the 'Total' which is the	sum of all inputs in all the
AR 07 Ref	·-	20.24	£m	3dp
Table	7	Base historic data: Maturity 2008)	profile of closing (embe	edded) debt (as of 31 March
Block	В	Non - Government loans		
Line	24	13-13.99%		
Line Defin	ition:	Closing balance for borrowing an interest rate of 13 – 13.999		only) undertaken for loans with
Processin	g Rule	e: Input field with the exception of previous columns.	of the 'Total' which is the	sum of all inputs in all the
AR 07 Ref	:	20.25	£m	3dp
Table	7	Base historic data: Maturity 2008)	profile of closing (embe	edded) debt (as of 31 March
Block	В	Non - Government loans		
Line	25	14-14.99%		
Line Defir	ition:	Closing balance for borrowing an interest rate of 14 – 14.999		only) undertaken for loans with
Processin	g Rule	e: Input field with the exception of previous columns.	of the 'Total' which is the	sum of all inputs in all the
AR 07 Ref	:	20.26	£m	3dp
				J1

Section	7	: Financial Model Inp	uts	
Table	7	Base historic data: Maturity 2008)	profile of closing (embedded) de	ebt (as of 31 March
Block	В	Non - Government loans		
Line	26	Total		
Line Defini	ition:	Closing balance for borrowing	(Government loans only) in the year	ar.
Processing	g Rule	e: Calculated field: sum of lines	14 to 25.	
AR 07 Ref:		20.28	£m	3dp
Гable	8	Base historic data: Deprecia	tion and amortisation of closing	assets
Block	Α	Historic cost Fixed Assets		
Line	1	Gross Fixed Assets - assets	existing at 31 March 2008	
Line Defini	ition:	Gross Historic cost of fixed as	ssets (existing as of 31 March 2008)).
Processing	g Rule	e: Input field.		
AR 07 Ref:		-	£m	3dp
Table	8	Base historic data: Deprecia	tion and amortisation of closing	assets
Block	Α	Historic cost Fixed Assets		
Line	2	Accumulated depreciation -	assets existing at 31 March 200	8
Line Defini	ition:	Accumulated depreciation of I	Historic cost fixed assets (existing a	s of 31 March 2008)
		Input as a negative number.		
Processino	a Rula	e: Input field.		
AR 07 Ref:		. Input noid.		0-1
An u/ nei:		-	£m	3dp
-		D Listania data Danas is	the condition of the land	
Table	8		tion and amortisation of closing	assets
Block	Α	Historic cost Fixed Assets		
Line	3	Net book value - assets exis		
Line Defini	ition:	Net book value of Historic cos	et fixed assets (existing as of 31 Ma	rch 2008).
Processing	g Rule	e: Calculated field: line 1 plus lin	e 2.	
AR 07 Ref:		-	£m	3dp
			ZIII	- Gup
Table	8	Base historic data: Deprecia	tion and amortisation of closing	assets
Block	В	Expected historic cost depre	<u>~</u>	
Line	4	1	eciation on assets existing at 31	March 2007
Line Defini			arge on Historic cost fixed assets (a	
			argo on microrio oddi ilved addelo (20 01 01 Maion 2000
		Input as a negative number.		
Processing	g Rule	e: Input field.		

£m

3dp

Table	8	Base historic data: Depre	eciation and amortisation of c	closing asse	ets
Block	В	Expected Historic Cost a	mortisation		
Line	5	Amortisation of existing of	grants and contributions (31 I	March 2007	')
Line Defin	ition:	The expected amortisation March 2008).	n charge on Grants and Contrib	outions (existi	ng as of 31
		Input as a negative numb	er.		
Processin	g Rule	e: Input field.			
AR 07 Ref	:	-	£m		3dp
				"	
Table	8	Base historic data: Depre	eciation and amortisation of c	closing asse	ets
Block	С	Current cost Fixed Asset	ts		
Line	6	Gross Fixed Assets - ass	sets existing at 31 March 200)8	
Line Defin	ition:	Gross Current cost of fixe	ed assets (existing as of 31 Marc	ch 2008).	
Processin	g Rule	Gross Current cost of fixe e: Input field.		ch 2008).	
Processin	g Rule		ed assets (existing as of 31 Marc	ch 2008).	3dp
Processin AR 07 Ref	g Rule	e: Input field.	£m		•
Processin AR 07 Ref Table	g Rule	e: Input field Base historic data: Depre	£m eciation and amortisation of c		•
Processin AR 07 Ref Table Block	g Rule	e: Input field Base historic data: Depre	£m eciation and amortisation of costs	closing asse	•
Processin AR 07 Ref Table Block Line	g Rule::	e: Input field Base historic data: Depre Current cost Fixed Asset Accumulated depreciatio	£m eciation and amortisation of costs on - assets existing at 31 Mar	closing asserth	ets
Processin AR 07 Ref Table Block Line	g Rule::	e: Input field. - Base historic data: Depre Current cost Fixed Asset Accumulated depreciation Accumulated depreciation	£m eciation and amortisation of costs on - assets existing at 31 March of Current cost fixed assets (ex	closing asserth	ets
Processin AR 07 Ref Table Block Line	g Rule::	e: Input field Base historic data: Depre Current cost Fixed Asset Accumulated depreciatio	£m eciation and amortisation of costs on - assets existing at 31 March of Current cost fixed assets (ex	closing asserch 2008	ets
Processin AR 07 Ref Table Block Line Line Defin	g Rule::	e: Input field. - Base historic data: Depre Current cost Fixed Asset Accumulated depreciation Accumulated depreciation	£m eciation and amortisation of costs on - assets existing at 31 March of Current cost fixed assets (ex	closing asserch 2008	ets
Processin AR 07 Ref Table Block Line Line Defin	g Rule:: 8 C 7 sition:	e: Input field. - Base historic data: Depre Current cost Fixed Asset Accumulated depreciation Accumulated depreciation Input as a negative numb	£m eciation and amortisation of costs on - assets existing at 31 March of Current cost fixed assets (ex	closing asserch 2008	ets
Processin AR 07 Ref Table Block Line Line Defin Processin AR 07 Ref	g Rule:: 8 C 7 sition:	e: Input field. - Base historic data: Depre Current cost Fixed Asset Accumulated depreciation Accumulated depreciation Input as a negative numb e: Input field. -	£m eciation and amortisation of cots on - assets existing at 31 Mar of Current cost fixed assets (exist)	closing asserth 2008 xisting as of	ets 31 March 2008 3dp
Table Block Line Line Defin	g Rule : 8 C 7 nition:	e: Input field. - Base historic data: Depre Current cost Fixed Asset Accumulated depreciation Accumulated depreciation Input as a negative numb e: Input field. -	£m eciation and amortisation of costs on - assets existing at 31 Mar n of Current cost fixed assets (exist) er. £m eciation and amortisation of costs	closing asserth 2008 xisting as of	ets 31 March 2008 3dp
Processin AR 07 Ref Table Block Line Line Defin Processin AR 07 Ref	g Rule::	e: Input field. - Base historic data: Depre Current cost Fixed Asset Accumulated depreciation Accumulated depreciation Input as a negative numb e: Input field. - Base historic data: Depre Current cost Fixed Asset	£m eciation and amortisation of costs on - assets existing at 31 Mar n of Current cost fixed assets (exist) er. £m eciation and amortisation of costs	closing asserth 2008 xisting as of	ets 31 March 2008 3dp

Processing Rule: Calculated field: line 6 plus line 7.

AR 07 Ref: 3dp £m

Section	7	: Financial Model Inp	uts	
Table	8	Base historic data: Deprecia	tion and amortisation of closing	assets
Block	D	Expected current cost depre	eciation	
Line	9	Expected current cost depre	ciation on assets existing at 31 I	March 2007
Line Defin	ition:	The expected depreciation che March 2008). Input as a negative number.	earge on Current cost fixed assets (e	existing as of 31
Processin	g Rule	: Input field.		
AR 07 Ref	:	-	£m	3dp
Table	8	Base historic data: Deprecia	tion and amortisation of closing	assets
Block	D	Expected current cost depre	eciation	
Line	10	Current cost depreciation or	WIP assets (commissioned after	er 31 March 2008)
Line Defin	ition:		k in progress assets commissioned	,
		Input as a negative number.	Express in base year prices.	
D			p. 000 2000 you. p000.	
Processing Rule: Input field.				
AR 07 Ref	:	-	£m	3dp
AR 07 Ref	:	-	£m	3dp
AR 07 Ref Table	8	- Base historic data: Deprecia	£m ation and amortisation of closing	, ·
		,		assets
Table	8	Amortisation of existing curr	tion and amortisation of closing	assets s
Table Block	8 E 11	Amortisation of existing curr Amortisation of existing curr	tion and amortisation of closing ent cost Third Party contribution	assets s
Table Block Line	8 E 11	Amortisation of existing curr Amortisation of existing curr The expected amortisation ch	ation and amortisation of closing ent cost Third Party contribution ent cost Third Party Contribution	assets s
Table Block Line Line Defin	8 E 11	Amortisation of existing curr Amortisation of existing curr The expected amortisation ch March 2008).	ation and amortisation of closing ent cost Third Party contribution ent cost Third Party Contribution	assets s
Table Block Line Line Defin	8 E 11 ition:	Amortisation of existing curr Amortisation of existing curr The expected amortisation ch March 2008). Input as a negative number.	ation and amortisation of closing ent cost Third Party contribution ent cost Third Party Contribution	assets s
Table Block Line Line Defin	8 E 11 ition:	Amortisation of existing curr Amortisation of existing curr The expected amortisation ch March 2008). Input as a negative number.	ent cost Third Party contribution ent cost Third Party Contribution ent cost Third Party Contribution earge on Third Party Contributions (e	assets s ns existing as of 31
Table Block Line Line Defin Processin	8 E 11 ition:	Amortisation of existing curr Amortisation of existing curr The expected amortisation ch March 2008). Input as a negative number. Input field.	ent cost Third Party contribution ent cost Third Party Contribution ent cost Third Party Contribution earge on Third Party Contributions (e	assets s ns existing as of 31
Table Block Line Line Defin Processin AR 07 Ref	8 E 11 ition:	Amortisation of existing curr Amortisation of existing curr The expected amortisation ch March 2008). Input as a negative number. Input field. - Assumptions: Inflation	ent cost Third Party contribution ent cost Third Party Contribution ent cost Third Party Contribution earge on Third Party Contributions (e	assets s ns existing as of 31
Table Block Line Line Defin Processin AR 07 Ref Table Block	8 E 11 sition:	Amortisation of existing curr Amortisation of existing curr The expected amortisation ch March 2008). Input as a negative number. Input field. - Assumptions: Inflation Retail Price Index (RPI)	ent cost Third Party contribution ent cost Third Party Contribution ent cost Third Party Contribution earge on Third Party Contributions (e	assets s ns existing as of 31
Table Block Line Line Defin Processin AR 07 Ref	8 E 11 sition: g Rule	Amortisation of existing curr Amortisation of existing curr The expected amortisation ch March 2008). Input as a negative number. Input field. - Assumptions: Inflation	ent cost Third Party contributions ent cost Third Party Contributions ent cost Third Party Contributions earge on Third Party Contributions (e	assets s ns existing as of 31

Processing Rule: Input field for years 2003-04 to 2006-07. Previous year input multiplied by 1 plus line 2 for years 2007-08 onwards.

Nr.

2dp

Table	9	Assumptions: Inflation
Block	A	Retail Price Index (RPI)
ine	2	% increase
Line Defin		
		Input percentage increase from 2007-08 to 2017-18.
Processin	g Rul	e: Input field for years 2007-08 onwards. Line 1 divided by the previous year's line 1 minus 1 for years 2004-05 to 2006-07.
AR 07 Ref.	:	- % 2dp
Гable	9	Assumptions: Inflation
Block	В	Construction Output Price Index (COPI)
_ine	3	Financial Year Average
Line Defin	ition:	COPI. Financial Year Average (index).
		Input Index for years 2003-04 to 2006-07.
Processin	g Rul	e: Input field for years 2003-04 to 2006-07. Previous year input multiplied by 1 plus line for years 2007-08 onwards.
		•
AR 07 Ref	:	Nr. 2dp
	9	- Nr. 2dp Assumptions: Inflation
Гable		
Гable Block	9	Assumptions: Inflation
Table Block Line	9 B	Assumptions: Inflation Construction Output Price Index (COPI) % increase
Table Block Line	9 B	Assumptions: Inflation Construction Output Price Index (COPI) % increase
Table Block Line Line Defin	9 B 4	Assumptions: Inflation Construction Output Price Index (COPI) % increase Percentage increase of the Financial Year Average COPI.
Table Block Line Line Define	9 B 4 ition:	Assumptions: Inflation Construction Output Price Index (COPI) % increase Percentage increase of the Financial Year Average COPI. Input percentage increase from 2007-08 to 2017-18. e: Input field for years 2007-08 onwards. Line 1 divided by the previous year's line 1
Table Block Line Line Define Processing	9 B 4 ition:	Assumptions: Inflation Construction Output Price Index (COPI) % increase Percentage increase of the Financial Year Average COPI. Input percentage increase from 2007-08 to 2017-18. e: Input field for years 2007-08 onwards. Line 1 divided by the previous year's line 1 minus 1 for years 2004-05 to 2006-07.
Table Block Line Line Defin Processing AR 07 Ref	9 B 4 ition:	Assumptions: Inflation Construction Output Price Index (COPI) % increase Percentage increase of the Financial Year Average COPI. Input percentage increase from 2007-08 to 2017-18. e: Input field for years 2007-08 onwards. Line 1 divided by the previous year's line 1 minus 1 for years 2004-05 to 2006-07. - % 2dp
Table Block Line Line Define Processing AR 07 Ref	9 B 4 ition:	Assumptions: Inflation Construction Output Price Index (COPI) % increase Percentage increase of the Financial Year Average COPI. Input percentage increase from 2007-08 to 2017-18. e: Input field for years 2007-08 onwards. Line 1 divided by the previous year's line 1 minus 1 for years 2004-05 to 2006-07. - % 2dp Assumptions: Financing
Table Block Line Line Define Processing AR 07 Refine Table Block Line	9 B 4 ition: g Rule:	Assumptions: Inflation Construction Output Price Index (COPI) % increase Percentage increase of the Financial Year Average COPI. Input percentage increase from 2007-08 to 2017-18. e: Input field for years 2007-08 onwards. Line 1 divided by the previous year's line 1 minus 1 for years 2004-05 to 2006-07. -
Table Block Line Line Define Processing AR 07 Refine Block Line Line Define	9 B 4 ition: g Rule:	Assumptions: Inflation Construction Output Price Index (COPI) % increase Percentage increase of the Financial Year Average COPI. Input percentage increase from 2007-08 to 2017-18. e: Input field for years 2007-08 onwards. Line 1 divided by the previous year's line 1 minus 1 for years 2004-05 to 2006-07. -

%

2dp

		: Financial Model In		
Table	10	Assumptions: Financing		
Block	Α	Cost of capital		
Line	2	Cost of Equity		
Line Defin	ition:	Assumed 'real' cost of equit	ty for cost of capital calculati	ons.
		Input one figure to account	for the entire 2010 - 14 revie	ew period.
Processin	g Rule	e: Input field.		
AR 07 Ref	:	-	%	2dp
			70	
Table	10	Assumptions: Financing		
Block	Α	Cost of capital		
Line	3	Gearing		
Line Defin	ition:	Assumed gearing for cost of	of capital calculations.	
		Input one figure to account	for the entire 2010 - 14 revie	ew period.
Proceein	a Rul	e: Input field.		•
AR 07 Ref	_	Input noid.	2	4 -1
An U/ nei	•	-	%	1dp
Table	10	Assumptions: Financing		
Block	В	Financing and borrowing		
Line	4	Financing cost		
Line Defin		·	ncing for new government loa	ans.
Processin	g Rule	e: Input field.		
AR 07 Ref	:	-	%	2dp
Table	10	Assumptions: Financing		
Block	В	Financing and borrowing		
Line	5	New Public Borrowing ava	pilabla	
		Borrowing limit allowed by t		
I ina Dafin	ilioii.	-		. In Partie and Partie
Line Defin		The 2008-09 figure include:	s any carry-over of unused p	bublic borrowing.
Line Defin				
	g Rule	e: Input field.		
	_	: Input field.	£m	1dp
Processin	_	e: Input field.	£m	1dp
Processin	_	e: Input field Assumptions: Financing	£m	1dp
Processin AR 07 Ref	:	-	£m	1dp

Line Definition: 'Real' interest rate received on cash balances and short term investments.

Processing Rule: Input field.

AR 07 Ref: 2dp %

		'
Table	10	Assumptions: Financing
Block	В	Financing and borrowing
Line	7	Interest on gilts buffer
Line Defin	ition:	'Real' interest rate on the 'gilts buffer' account.
Processin	a Bul	le: Input field.
AR 07 Ref	_	
An U/ nei	•	- % 2dp
Table	10	Assumptions: Financing
Block	В	Financing and borrowing
Line	8	Interest paid to licensed retailers
Line Defin	nition:	: 'Real' interest rate paid to licensed retailers on the 'Wholesale prepaid charge".
	_	le: Input field.
AR 07 Ref	f:	- % 2dp
	40	
Table	10	Assumptions: Financing
Block	С	Dividends and Gilts buffer
Line	9	Dividends forgone by the Scottish Government
Line Defin	iition:	Dividends foregone by the Scottish Government (this amount will be deducted from the Revenue Calculation formula). This is calculated as a percentage of the unleveraged portion of the RCV.
Processin	ng Rul	le: Input field.
AR 07 Ref	f:	- % 2dp
Table	10	Assumptions: Financing
Block	С	Dividends and Gilts buffer
Line	10	Increase in Gilts buffer
Line Defin	nition:	Increase in the Gilts buffer account.
D	5 <i>1</i>	to the result
	•	le: Input field.
AR 07 Ref	f <u>:</u>	- £m 1dp

Table	10	Assumptions: Financing
Block	E	Regulatory Capital Value
Line	11	Closing RCV (2009-10)

Line Definition: Closing Regulatory Capital Value as of 31st March 2010.

Processing Rule: Input field.

AR 07 Ref: - £m 1dp

Table	10	Assumptions: Financing
Block	E	Regulatory Capital Value
Line	12	Adjustments

Line Definition: Adjustments to RCV (i.e. the logging up/down process).

Processing Rule: Input field.

AR 07 Ref: - £m 1dp

Table	11	Assumptions: Capital expenditure
Block	Α	Total capital expenditure - post efficiency
Line	1	Q&S3b - Gross Capital Maintenance (net of grants)

Line Definition: Capital expenditure in the year: Q&S3b - Gross Capital Maintenance (net of grants).

Express in base year prices.

Processing Rule: Input field.

AR 07 Ref: - £m 3dp

Table	11	Assumptions: Capital expenditure
Block	Α	Total capital expenditure - post efficiency
Line	2	Q&S3b - Gross Capital Enhancement (net of grants)

Line Definition: Capital expenditure in the year: Q&S3b - Gross Capital Enhancement (net of grants).

Express in base year prices.

Processing Rule: Input field.

AR 07 Ref: - £m 3dp

Table	11	Assumptions: Capital expenditure
Block	Α	Total capital expenditure - post efficiency
Line	3	Q&S3a - Gross Capital Maintenance (net of grants)

Line Definition: Capital expenditure in the year: Q&S3a - Gross Capital Maintenance (net of grants).

Express in base year prices.

Processing Rule: Input field.

AR 07 Ref: - £m 3dp

Section	7	: Financial Model Inp	outs	
Table	11	Assumptions: Capital expen	nditure	
Block	Α	Total capital expenditure - post efficiency		
Line	4	Q&S3a - Gross Capital Enh	ancement (net of grants)	
Line Defini	ition:	Capital expenditure in the year	ar: Q&S3a - Gross Capital Enhand	cement (net of grants)
		Express in base year prices.		
Processino	a Rule	: Input field.		
AR 07 Ref:		-	£m	3dp
			2.111	очь
Table	11	Assumptions: Capital expen	nditure	
Block	Α	Total capital expenditure - p	oost efficiency	
Line	5	Q&S2 - Capital Investment	(net of grants)	
Line Defini	ition:	Capital expenditure in the year	ar: Q&S2 - Capital Investment (net	t of grants).
		Express in base year prices.		
Processing	g Rule	e: Input field.		
AR 07 Ref:	,	-	£m	3dp
			6 ₀ 111	О П
Table	11	Assumptions: Capital expen	nditure	
Block	Α	Total capital expenditure - p	oost efficiency	
Line	6	Gross Other Investment (ne	et of grants)	
Line Defini	ition:	Capital expenditure in the year	ar: Gross Other Investment (net of	grants).
		Express in base year prices.		
Processing	a Rule	e: Input field.		
AR 07 Ref:		· -	£m	3dp
			2111	
Table	11	Assumptions: Capital expen	nditure	
Block	Α	Total capital expenditure - p	oost efficiency	
Line	7	Grants and Third Party Con	tributions	
Line Defini	ition:	Capital expenditure in the year	ar: Grants and Third Party Contrib	utions.
		Express in base year prices.		
Processing	g Rule	e: Input field.		
AR 07 Ref:	,	-	£m	3dp
			4111	
Table	11	Assumptions: Capital expen	nditure	
Block	Α	Total capital expenditure - p	post efficiency	
Line	8	Total Capital Programme		
Line Defini	ition:	Total capital expenditure in th	ne year.	
		Express in base year prices		

Express in base year prices.

Processing Rule: Calculated field: sum of lines 1 to 7.

AR 07 Ref: 3dp £m

Section	1 /	: Financiai wodei inp	outs	
Table	11	Assumptions: Capital exper	nditure	
Block	В	Q&S3b - Allocation of capit	al maintenance	
Line	9	Very Short		
Line Defir	nition:	Proportion of Q&S3b capital life category.	maintenance expenditure allocated t	to the very short asse
Processin	g Rule	e: Input field.		
AR 07 Ref	f:	-	%	2dp
Table	11	Assumptions: Capital exper	nditure	
Block	В	Q&S3b - Allocation of capital maintenance		
Line	10	Short		
Line Defir	nition:	Proportion of Q&S3b capital category.	maintenance expenditure allocated t	to the short asset life
Processin	ng Rule	e: Input field.		
AR 07 Ref	f:	-	%	2dp
Table	11	Assumptions: Capital exper	nditure	
Block	В	Q&S3b - Allocation of capit		
Line	11	Medium		
Line Defir		life category.	maintenance expenditure allocated t	to the medium asset
	•	e: Input field.		
AR 07 Ref	f:	-	%	2dp
Table	11	Assumptions: Capital exper	nditure	
Block	В	Q&S3b - Allocation of capit	al maintenance	
Line	12	Medium long		
Line Defir	nition:	Proportion of Q&S3b capital asset life category.	maintenance expenditure allocated t	to the medium long
Processin	ng Rule	e: Input field.		
AR 07 Ref	f:	-	%	2dp
Table	11	Assumptions: Capital exper	nditure	
Block	В	Q&S3b - Allocation of capit		
Line	13	Long		
Line Defir		J	maintenance expenditure allocated t	to the long asset life
Processin	ng Rule	e: Input field.		
AR 07 Rei	f:	-	%	2dp
				· .

Section		: Financiai wodei inp		
Table	11	Assumptions: Capital expen	diture	
Block	В	Q&S3b - Allocation of capita	al maintenance	
Line	14	Infinite (land)		
Line Defin	ition:	Proportion of Q&S3b capital r category.	naintenance expenditure allocated to	the infinite asset life
Processing	g Rule	e: Input field.		
AR 07 Ref.	7	-	%	2dp
Table	11	Assumptions: Capital expen	diture	
Block	В	Q&S3b - Allocation of capita		
Line	15	Infrastructure		
Line Defin	ition:	Proportion of Q&S3b capital r category.	naintenance expenditure allocated to	the infrastructure
Processing	g Rule	e: Input field.		
AR 07 Ref.	7	-	%	2dp
				-
Table	11	Assumptions: Capital expen	diture	
Block	В	Q&S3b - Allocation of capita	al maintenance	
Line	16	Total		
Line Defin		100%.	ntenance category allocations. Total	must add up to
Ì	-	e: Calculated field: sum of lines	9 to 15.	
AR 07 Ref.	7	-	%	2dp
Table	11	Assumptions: Capital expen	diture	
Block	С	Q&S3b - Allocation of capita	al enhancement	
Line	17	Very Short		
Line Defin	ition:	Proportion of Q&S3b capital easset life category.	enhancement expenditure allocated t	to the very short
Processing	g Rule	e: Input field.		
AR 07 Ref.	;	-	%	2dp
Table	11	Assumptions: Capital expen	diture	
Block	С	Q&S3b - Allocation of capita	al enhancement	
Line	18	Short		
Line Defin			enhancement expenditure allocated t	to the short asset life
Processing	g Rule	e: Input field.		

%

2dp

Section	1 /	: Financiai Model Inp	uts			
Table	11	Assumptions: Capital expen	diture			
Block	С	Q&S3b - Allocation of capital enhancement				
Line	19	Medium				
Line Defin	nition:	Proportion of Q&S3b capital elife category.	enhancement expenditure allocated	to the medium asset		
Processin	g Rule	e: Input field.				
AR 07 Ref	f:	-	%	2dp		
Table	11	Assumptions: Capital expen	diture			
Block	С	Q&S3b - Allocation of capita				
Line	20	Medium long				
Line Defin		J	enhancement expenditure allocated	to the medium long		
Processin	g Rule	e: Input field.				
AR 07 Ref	f:	-	%	2dp		
				·		
Table	11	Assumptions: Capital expen	diture			
Block	С	Q&S3b - Allocation of capita				
Line	21	Long				
Processin AR 07 Ref	_	category. e: Input field	%	2dp		
				,		
Table	11	Assumptions: Capital expen	diture			
Block	С	Q&S3b - Allocation of capita	al enhancement			
Line	22	Infinite (land)				
Line Defin	nition:	Proportion of Q&S3b capital elife category.	enhancement expenditure allocated	to the infinite asset		
Processin	g Rule	e: Input field.				
AR 07 Ref	f:	-	%	2dp		
Tab!-	4.4	Accumentions Oscillator	dituus			
Table	11	Assumptions: Capital expen				
Block	С	Q&S3b - Allocation of capita	ai eimancement			
Line Line Defin	23 nition:	Infrastructure Proportion of Q&S3b capital ecategory.	enhancement expenditure allocated	to the infrastructure		
Processin	g Rule	e: Input field.				
AR 07 Ref	f:	-	%	2dp		
			, · ·	·		

Table					
	11	Assumptions: Capital exper	nditure		
Block	С	Q&S3b - Allocation of capit	al enhancement		
Line	24	Total			
Line Defin	ition:	Sum of all Q&S3b capital en 100%.	hancement category allocations	. Total must add up to	
Processin	g Rule	calculated field: sum of lines	s 17 to 23.		
AR 07 Ref	:-	-	%	2dp	
Table	11	Assumptions: Capital exper	nditure		
Block	D	Q&S3a - Allocation of capital maintenance			
Line	25	Very Short			
Line Defin	ition:	Proportion of Q&S3a capital life category.	maintenance expenditure alloca	ated to the very short asset	
Processin	g Rule	: Input field.			
AR 07 Ref	:	-	%	2dp	
Table	11	Assumptions: Capital expenditure			
Block	D	Q&S3a - Allocation of capital maintenance			
Line	26	Short			
Line Defin		Proportion of Q&S3a capital category. Input field.	maintenance expenditure alloca	ated to the short asset life	
AR 07 Ref	_	-	%	2dp	
Table	11	Assumptions: Capital expe	nditure		
Table Block	11 D	Assumptions: Capital exper			
Block	D	Q&S3a - Allocation of capit			
Block	D 27	Q&S3a - Allocation of capit Medium		ated to the medium asset	
Block Line Line Defin	D 27 nition:	Q&S3a - Allocation of capit Medium Proportion of Q&S3a capital	al maintenance	ated to the medium asset	
Block Line Line Defin	D 27 nition:	Q&S3a - Allocation of capit Medium Proportion of Q&S3a capital life category.	al maintenance	ated to the medium asset	
Block Line Line Defin Processin AR 07 Ref	D 27 nition: g Rule	Q&S3a - Allocation of capit Medium Proportion of Q&S3a capital life category. Input field.	al maintenance maintenance expenditure alloca		
Block Line Line Defin Processin AR 07 Ref	D 27 nition: ag Rule	Q&S3a - Allocation of capit Medium Proportion of Q&S3a capital life category. Input field. - Assumptions: Capital expenses	al maintenance maintenance expenditure alloca % nditure		
Block Line Line Defin Processin AR 07 Ref Table Block	D 27 nition: ng Rule	Q&S3a - Allocation of capit Medium Proportion of Q&S3a capital life category. Input field. - Assumptions: Capital expent Q&S3a - Allocation of capit	al maintenance maintenance expenditure alloca % nditure		
Block Line Line Defin Processin AR 07 Ref	D 27 ition: ag Rule :: 11 D 28	Q&S3a - Allocation of capit Medium Proportion of Q&S3a capital life category. Input field. - Assumptions: Capital expent Q&S3a - Allocation of capit Medium long	al maintenance maintenance expenditure alloca % nditure	2dp	

%

2dp

Section		: Financiai wodei inp	นเร	
Table	11	Assumptions: Capital expen	diture	
Block	D	Q&S3a - Allocation of capital maintenance		
Line	29	Long		
Line Defin	ition:	Proportion of Q&S3a capital r category.	naintenance expenditure allo	ocated to the long asset life
Processin	g Rule	e: Input field.		
AR 07 Ref	:	-	%	2dp
Table	11	Assumptions: Capital expen	diture	
Block	D	Q&S3a - Allocation of capital maintenance		
Line	30	Infinite (land)		
Line Defin	ition:	Proportion of Q&S3a capital r category.	naintenance expenditure allo	ocated to the infinite asset life
Processin	g Rule	e: Input field.		
AR 07 Ref	:	-	%	2dp
Table	11	Assumptions: Capital expen	diture	
Block	D	Q&S3a - Allocation of capital		
Line	31	Infrastructure		
Line Defin		Proportion of Q&S3a capital r category.	naintenance expenditure allo	ocated to the infrastructure
Processin	g Rule	e: Input field.		
AR 07 Ref	:	-	%	2dp
Table	11	Assumptions: Capital expen	diture	
Block	D	Q&S3a - Allocation of capita		
Line	32	Total		
Line Defin		Sum of all Q&S3a capital mai 100%.	ntenance category allocation	s. Total must add up to
Processin	g Rule	e: Calculated field: sum of lines	25 to 31.	
AR 07 Ref	:	-	%	2dp
			,~	· ·
Table	11	Accumptions: Conital expan	dituro	
	11 E	Assumptions: Capital expen		
Block Line	33	Q&S3a - Allocation of capitate Very Short	u ciliancement	
Line Defin		Proportion of Q&S3a capital e asset life category.	enhancement expenditure all	ocated to the very short
Processin	g Rule	e: Input field.		
AR 07 Ref	_	-	%	2dp
			/0	-3p

Table	11	Assumptions: Capital expen	Assumptions: Capital expenditure				
Block	Е	Q&S3a - Allocation of capital enhancement					
Line	34	Short					
Line Defii	nition:	Proportion of Q&S3a capital ecategory.	enhancement expenditure allocated	to the short asset life			
Processir	ng Rule	e: Input field.					
AR 07 Re	f:	-	%	2dp			
Table	11	Assumptions: Capital expen	diture				
Block	Е	Q&S3a - Allocation of capital enhancement					
Line	35	Medium					
Line Defin		Proportion of Q&S3a capital elife category. e: Input field.	enhancement expenditure allocated	to the medium asset			
AR 07 Re	_	-	0/	Odn			
An U/ ne	1.	-	%	2dp			
Table	11	Assumptions: Capital expen	diture				
Block	Е	Q&S3a - Allocation of capita	Q&S3a - Allocation of capital enhancement				
Line	36	Medium long					
Line Defii	nition:	Proportion of Q&S3a capital easset life category.	enhancement expenditure allocated	to the medium long			
Processir	ng Rule	e: Input field.					
AR 07 Re	f:	-	%	2dp			
Talala		Accommention of Comital commen	aliaa				
Table	11	Assumptions: Capital expen					
Block	E	Q&S3a - Allocation of capita	u ennancement				
Line Line Defin	37	Long Proportion of Q&S3a capital ecategory.	enhancement expenditure allocated	to the long asset life			
Processir	ng Rule	e: Input field.					
AR 07 Re	f:	-	%	2dp			
Table	11	Assumptions: Capital expen	diture				
Block	Е	Q&S3a - Allocation of capita	l enhancement				
Line	38	Infinite (land)					
Line Defii	J	J	enhancement expenditure allocated	to the infinite asset			
Processir	ng Rule	e: Input field.					
AR 07 Re	_	-	%	2dp			
			/0				

Section		: Financiai Modei inpi	uts 		
Table	11	Assumptions: Capital expend	diture		
Block	Е	Q&S3a - Allocation of capita	l enhancement		
Line	39	Infrastructure			
Line Defini	ition:	Proportion of Q&S3a capital e category.	nhancement expenditure allocated	to the infrastructure	
Processing	g Rule	: Input field.			
AR 07 Ref:		-	%	2dp	
Table	11	Assumptions: Capital expend	diture		
Block	E Q&S3a - Allocation of capital enhancement				
Line	40	Total			
Line Defini	ition:	Sum of all Q&S3a capital enhance 100%.	ancement category allocations. To	tal must add up to	
_		: Calculated field: sum of lines	33 to 39.		
AR 07 Ref:		-	%	2dp	
Table	11 Assumptions: Capital expenditure				
Block	F	Q&S2 Overhang capital expe	enditure		
Line	41	Very Short			
Line Defini		category.	expenditure allocated to the very s	short asset life	
_		: Input field.			
AR 07 Ref:		-	%	2dp	
Table	11	Assumptions: Capital expend	diture		
Block	F	Q&S2 Overhang capital expe			
Line		Short			
Line Defini			expenditure allocated to the short	asset life category.	
Processing	g Rule	: Input field.			
AR 07 Ref:		-	%	2dp	
Table		Assumptions: Capital expend			
Block	F	Q&S2 Overhang capital expe	enditure		
Line		Medium			
Line Defini Processing		Proportion of Q&S2 overhang Input field.	expenditure allocated to the media	um asset life category.	

%

2dp

		· · · · · · · · · · · · · · · · · · ·			
Table	11	Assumptions: Capital expenditure			
Block	F	Q&S2 Overhang capital expenditure			
Line	44	Medium long			
Line Defin		Proportion of Q&S2 overhang	g expenditure allocated to the	e medium long asset life	
		category.			
Processin	g Rule	e: Input field.			
AR 07 Ref	:-	-	%	2dp	
			,,	· ·	
Table	11	Assumptions: Capital exper	nditure		
Block	F	Q&S2 Overhang capital exp			
Line	45	Long			
Line Defin		Proportion of Q&S2 overhang	g expenditure allocated to the	e long asset life category.	
	_	e: Input field.			
AR 07 Ref	:	-	%	2dp	
Table	11	Assumptions: Capital exper	aditura		
Block	F	Q&S2 Overhang capital exper			
		Infinite (land)	Deficiture		
Line Line Defin	46	Proportion of Q&S2 overhang	a expanditure allocated to the	n infinite accet life estagery	
Lille Dellil	iitioii.	1 Toportion of QX32 overnari	g experiorale anocated to the	e illillille asset lile category.	
Processin	g Rule	e: Input field.			
AR 07 Ref	:	-	%	2dp	
		70.			
Table	11	Assumptions: Capital exper			
Block	F	Q&S2 Overhang capital exp			
Line	47	Infrastructure Enhancemen		- !f	
Line Defin	iition:	Proportion of Q&S2 overhang category.	g expenditure allocated to the	e infrastructure ennancement	
Processin	a Rule	e: Input field.			
AR 07 Ref	_	-	0/	2dp	
All of the	•		%	Zup	
		11			
Table	11	Assumptions: Capital exper			
Block	F	Q&S2 Overhang capital exp	penditure		
Line	48	Total			
Line Defin	ition:	Sum of all Q&S2 overhang c	ategory allocations. Total mu	st add up to 100%.	
Processin	a Rule	e: Calculated field: sum of lines	41 to 47.		
AR 07 Ref	_	-	-	2dp	
0, 1161	•		%	Zup	

Table	11	Assumptions: Capital expe	enditure		
Block	G	Other investment			
Line	49	Very Short			
Line Defin	nition:	Proportion of 'Other' capital	expenditure allocated to	the very short asset life	e category.
Dragosir	on Dul	er loout field			
	_	e: Input field.		1	
AR 07 Re	t:	-	%	2	2dp
Table	11	Assumptions: Capital expe	enditure		
Block	G	Other investment			
Line	50	Short			
Line Defir	l L	Proportion of 'Other' capital	expenditure allocated to	the short asset life cate	egory.
			·		
Processir	ng Rule	e: Input field.			
AR 07 Rea	f:	-	%	2	2dp
	1				
Table	11	Assumptions: Capital expe	enditure		
Block	G	Other investment			
Line	51	Medium			
Line Defir	nition:	Proportion of 'Other' capital	expenditure allocated to	the medium asset life	category.
Processir	na Ruli	e: Input field.			
AR 07 Re	_	-	0/)dn
All of fic			%		2dp
Table	11	Assumptions: Capital expe	enditure		
Block	G	Other investment			
Line	52	Medium long			
Line Defii	nition:	Proportion of 'Other' capital category.	expenditure allocated to	the medium long asse	t life
Processir	ng Rule	e: Input field.			
AR 07 Re	f:	-	%	2	2dp
			<u>L</u>	, II	_
Table	11	Assumptions: Capital expe	enditure		
Block	G	Other investment			
Line	53	Long			
Line Defir		Proportion of 'Other' capital	expenditure allocated to	the long asset life cate	gory
			experientare anotated to	and long asset me cale	gory.
	_	e: Input field.			
AR 07 Re	f:	-	%	2	2dp
			· · · · · · · · · · · · · · · · · · ·		

Section		: Financiai Model inp	Juls	
Table	11	Assumptions: Capital expen	nditure	
Block	G	Other investment		
Line	54	Infinite (land)		
Line Defin	ition:	Proportion of 'Other' capital e	expenditure allocated to the infinite	asset life category.
Processin	g Rule	e: Input field.		
AR 07 Ref	:	-	%	2dp
				<u> </u>
Table	11	Assumptions: Capital expe	nditure	
Block	G	Other investment		
Line	55	Infrastructure Enhancemen	t	
Line Defin	ition:	Proportion of 'Other' capital e	expenditure allocated to the infrastru	ucture enhancement
		category.		
Processin	g Rule	e: Input field.		
AR 07 Ref	:	-	%	2dp
Table	11	Assumptions: Capital exper	nditure	
Block	G	Other investment	Iditare	
Line		Total		
Line Defin	56		egory allocations. Total must add up	2 to 100%
Line Deim	ilioii.	Julii of all Other Capital Cate	egory anocations. Total must add up	J 10 100 /6.
Processin	g Rule	e: Calculated field: sum of lines	s 49 to 55.	
AR 07 Ref	:	-	%	2dp
			<u> </u>	<u>'</u>
Table	11	Assumptions: Capital exper		
Block	Н	Grants and Third Party Cor	ntributions	
Line	57	Very Short		
Line Defin	ition:	Proportion of Grants and cor category.	ntributions expenditure allocated to	the very short asset lit
Processin	g Rule	e: Input field.		
AR 07 Ref	:	-	%	2dp
Table	11	Assumptions: Capital exper	nditure	
Block	Н	Grants and Third Party Cor		
Line	58	Short		
Line Defin			ntributions expenditure allocated to	the short asset life
Duo :	D∷/			
rocessin	g Kule	e: Input field.		

%

2dp

			•		
Table	11	Assumptions: Capital expenditure			
Block	Н	Grants and Third Party Co	ntributions		
Line	59	Medium			
Line Defin	ition:	Proportion of Grants and co	ntributions expenditure	allocated to the m	edium asset life
		category.			
Processin	a Rule	e: Input field.			
AR 07 Ref	_	' -	%	<u> </u>	2dp
7111 07 7101	•		%		Ζυρ
		1			
Table	11	Assumptions: Capital expe			
Block	Н	Grants and Third Party Co	ntributions		
Line	60	Medium long			
Line Defin	ition:	Proportion of Grants and co life category.	ntributions expenditure	allocated to the m	edium long asset
Processin	g Rule	e: Input field.			
AR 07 Ref	:	-	%		2dp
			/3		
Table	44	Assumptions: Conital over	anditura		
	11	Assumptions: Capital expe			
Block	Н	Grants and Third Party Co	TITIDULIONS		
Line Line Defin	61	Long Proportion of Grants and co	ntributions expanditure	allocated to the le	ng agast life
Line Denn	iiliOii.	category.	illibutions experialture	anocated to the lo	ng asset me
Processin	a Rule	e: Input field.			
AR 07 Ref	_	-	0/		Odn
An U/ nei			%		2dp
Table	11	Assumptions: Capital expe	enditure		
Block	Н	Grants and Third Party Co	ntributions		
Line	62	Infinite (land)			
Line Defin	ition:	Proportion of Grants and co category.	ntributions expenditure	allocated to the in	finite asset life
Processin	g Rule	e: Input field.			
AR 07 Ref	:	-	%		2dp
			75	 	
			19		
Table	11	Assumptions: Capital expe			
Block	Н	Grants and Third Party Contributions			
Line	63	Infrastructure Enhancemen		-H	
Line Defin	iition:	Proportion of Grants and co enhancement category.	ntributions expenditure	allocated to the in	rastructure
Drosssin	a D.J.	a. Input field			
Processin AR 07 Ref		e: Input field.	%		2dp

Section	7	: Financial Model Inputs		
Table	11	Assumptions: Capital expenditure		
Block	Н	Grants and Third Party Contributions		
Line	64	Total		
Line Defir	nition:	Sum of all Grants and contributions category allocations. Total must add up to 100%		
Processin	ng Rule	e: Calculated field: sum of lines 57 to 63.		
AR 07 Rei	f:	- % 2dp		
		<u> </u>		
Table	11	Assumptions: Capital expenditure		
Block	I	Infrastructure Renewals		
Line	65	Infrastructure Renewals Expenditure		
Line Defir	nition:	Total Infrastructure Renewals Expenditure in the year.		
		Express in base year prices.		
Processin	ng Rule	e: Calculated field: sum of (line 1 multiplied by line 15) plus (line 3 multiplied by line 31)		
AR 07 Rei	f:	- £m 3dp		
Table	11	Assumptions: Capital expanditure		
Block	11	Assumptions: Capital expenditure		
	1	Infrastructure Renewals		
Line Line Defir	66	Infrastructure Renewals Charge Infrastructure Renewals Charge in the year.		
Lille Delli	iitioii.	Ç ,		
		Express in base year prices.		
Processin	ig Rule	e: Input field.		
AR 07 Rei	f:	- £m 3dp		
Table	12	Assumptions: Asset Disposals		
Block	Α	Asset disposals - HCA		
Line	1	Gross cost of disposed assets		
Line Defir	nition:	Gross cost of disposed assets (Historic Cost).		
Processin	ng Rule	e: Input field.		
AR 07 Ref	f:	£m 3dp		
Table	12	Assumptions: Asset Disposals		
Block	Α	Asset disposals - HCA		
Line	2	Accumulated depreciation of disposed assets		

Line 2 Accumulated depreciation of disposed assets

Line Definition: Accummulated depreciation of disposed assets (Historic Cost).

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: 3dp £m

		1[
Table	12	Assumptions: Asset Disposa	als		
Block	Α	Asset disposals - HCA			
Line	3	Net cost of disposed assets			
Line Defir	nition:	Net cost of disposed assets (H	Historic Cost).		
Processir	ng Rul	e: Calculated field: lines 1 plus li	ne 2.		
AR 07 Re	f:		£m	3dp	
Table	12	Assumptions: Asset Disposa	ıls		
Block	Α	Asset disposals - HCA			
Line	4	Annual Depreciation foregor	ne by disposal of assets		
Line Defir	nition:	Expected annual depreciation	if assets had not been disp	oosed (Historic Cost).	
		Input as a negative number.			
Processir	na Rul	e: Input field.			
Processing Rule: Input field.					
4 <i>R 07 Re</i> :	f-	·	Cm	3dr	
AR 07 Rei	f:	·	£m	3dp	
AR 07 Rea				3dp	
Table	12	Assumptions: Asset Dispose		3dp	
Table Block	12 A	Assumptions: Asset Disposa Asset disposals - HCA	als	3dp	
Table Block	12 A 5	Assumptions: Asset Disposa Asset disposals - HCA Cash income from asset dis	posals	3dp	
Table Block Line	12 A 5	Assumptions: Asset Disposa Asset disposals - HCA Cash income from asset dis	posals	3dp	
Table Block Line <i>Line Defii</i>	12 A 5	Assumptions: Asset Disposa Asset disposals - HCA Cash income from asset dis	posals	3dp	
Table Block Line <i>Line Defii</i>	12 A 5 nition:	Assumptions: Asset Disposa Asset disposals - HCA Cash income from asset disposals - Cash income from asset disposals	posals	3dp	
Table Block Line Line Defin	12 A 5 nition:	Assumptions: Asset Disposa Asset disposals - HCA Cash income from asset disposals - Cash income from asset disposals	posals posals.		
Table Block Line Line Defin	12 A 5 nition:	Assumptions: Asset Disposa Asset disposals - HCA Cash income from asset disposals - Cash income from asset disposals	posals posals.		
Table Block Line Line Defin	12 A 5 nition:	Assumptions: Asset Disposa Asset disposals - HCA Cash income from asset disposals - Cash income from asset disposals	posals posals. £m		
Table Block Line Line Defin Processir AR 07 Ref	12 A 5 mition: ng Rul	Assumptions: Asset Disposal Asset disposals - HCA Cash income from asset disposate income from asset disposate income from asset disposate.	posals posals. £m		
Table Block Line Line Defin Processir AR 07 Res	12 A 5 nition: ng Rulif:	Assumptions: Asset Disposa Asset disposals - HCA Cash income from asset disposate income from asset disposate income from asset disposate. E: Input field. Assumptions: Asset Disposate	els posals posals Em		
Table Block Line Line Defin Processin AR 07 Ref	12 A 5 nition: ng Rule f: 12 B 6	Assumptions: Asset Disposal Asset disposals - HCA Cash income from asset disposate inc	els posals posals sals. £m		
able ock ne ne Defin rocessir R 07 Rec	12 A 5 nition: ng Rule f: 12 B 6	Assumptions: Asset Disposal Asset disposals - HCA Cash income from asset disposate inc	els posals posals sals. £m		
Table Block Line Line Defin Processir AR 07 Res	12 A 5 nition: ng Rule f: 12 B 6	Assumptions: Asset Disposal Asset disposals - HCA Cash income from asset disposate inc	els posals posals sals. £m		

£m

3dp

Processing Rule: Input field.

	12	12 Assumptions: Asset Disposals B Asset disposals - CCA				
Block	В					
_ine	7 Accumulated depreciation of disposed assets					
Line Defin	ition:	Accummulated depreciation of disposed assets (Current cost).				
		Input as a negative number.				
		Express in base year prices.				
Processin	g Rule	e: Input field.				
AR 07 Ref	:	£m	3dp			
Гablе	12	Assumptions: Asset Disposals				
Block	В	Asset disposals - CCA				
_ine	8	Net cost of disposed assets				
Line Defin	ition:	Net cost of disposed assets (Current cost).				
		Express in base year prices.				
Processin	a Rule	e: Calculated field: line 6 plus line 7.				
AR 07 Ref	•	£m	3dp			
	-	2.111	Оар			
Гable	12	Assumptions: Asset Disposals				
Block	В	Asset disposals - CCA				
_ine	9	Annual Depreciation foregone by disposal of assets				
	ition:	Expected annual depreciation if assets had not been disposed (Curre	nt Cost).			
Line Defin						
Line Defin		Input as a negative number.				

Processing Rule: Input field.

AR 07 Ref:

Table	13	Assumptions: Non Fixed assets
Block	Α	Profit and Loss assumptions
Line	1	Revenue (2008-09 and 2009-10)

£m

Line Definition: Forecast Revenue.

Express in base year prices.

Processing Rule: Input field.

AR 07 Ref: £m 3dp

3dp

Section	า 7	: Financial Model Inpu	ts			
Table	13	Assumptions: Non Fixed asse	ets			
Block	Α	Profit and Loss assumptions				
Line	2	Operating costs				
Line Defin	nition:	-	line should exclude PPP opera	ating costs.		
		Express in base year prices.				
Processir	ng Rule	e: Input field.				
AR 07 Re	f:	Ι	£m	3dp		
Table	13	Assumptions: Non Fixed asse	ets			
Block	Α	Profit and Loss assumptions				
Line	3	PPP Operating Costs				
Line Defir	nition:	Expected annual charge for PF	PP schemes in each year.			
		Express in base year prices.				
Processir	ng Rule	e: Input field.				
AR 07 Re	f:	Ι	£m	3dp		
Table	13	Assumptions: Non Fixed asse	ets			
Block	Α	Profit and Loss assumptions				
Line	4	Operating income (excluding sale of fixed assets)				
Line Defir	nition:	Expected operating income (as	defined in Table 7.1 line 9).			
		Express in base year prices.				
Processir	ng Rule	e: Input field.				
AR 07 Rei	f:	Ī	£m	3dp		
Table	13	Assumptions: Non Fixed asse	ets			
Block	Α	Profit and Loss assumptions				
Line	5	Other income				
Line Defir	J	Expected other income (as def	ined in Table 7.1 line 11).			
		Express in base year prices.				
Processir	ng Rule	e: Input field.				
AR 07 Re		Ī	£m	3dp		
Table	13	Assumptions: Non Fixed asse	ets			
Block	A	Profit and Loss assumptions				
Line	6	Extraordinary items				
	nition:		/ L C L: T LL 74 !! 45	- \		

Line Definition: Expected extraordinary income (as defined in Table 7.1 line 17).

Express in base year prices.

Processing Rule: Input field.

AR 07 Ref: 3dp £m

Section	7	: Financial Model Inputs				
Table	13	Assumptions: Non Fixed assets				
Block	Α	Profit and Loss assumptions				
Line	7	Dividends paid				
Line Definition: Expected declared dividends (as defined in Table 7.1 line 19).						
		Express in base year prices.				
		Input as a negative number.				
Processin	g Rule	e: Input field.				
AR 07 Ref	<i>:</i>	£m 3dp				
Table	13	Assumptions: Non Fixed assets				
Block		Profit and Loss assumptions				
Line	8	Amortisation of PPP assets				
Line Defin		Expected amortisation of PPP assets.				
Line Beim	1011.	Historic Cost.				
Processin	g Rule	e: Input field.				
AR 07 Ref	:	£m 3dp				
Table	13	Assumptions: Non Fixed assets				
Block	В	Working capital				
Line	9	Stocks				
Line Defin	ition:	Expected stock balance expressed as a percentage of operating costs.				
Processin	g Rule	e: Input field.				
AR 07 Ref	:	% 2dp				
		<u> </u>				
Table	13	Assumptions: Non Fixed assets				
Block	В	Working capital				
Line	10	Trade debtors				
Line Defin	ition:	Expected trade debtors balance expressed as 'debtor days'.				
		Debtor days = Trade Debtors/Revenue multiplied by 360.				

Days

1dp

Processing Rule: Input field.

	: Financial Model Inputs				
13	Assumptions: Non Fixed assets				
В	Working capital				
11	Prepayments, accruals and other short term debtors				
Line Definition: Expected prepayments and other short term debtors balance expressed as a percentage of revenue (previous year).					
g Rule	e: Input field.				
:	% 2dp				
	· · · · · · · · · · · · · · · · · · ·				
13	Assumptions: Non Fixed assets				
В	Working capital				
12	Trade creditors				
ition:	Expected trade creditors balance expressed as 'creditors days'.				
	Creditor days = Trade Creditors/Operating costs multiplied by 360.				
g Rule	e: Input field.				
:	Days 1dp				
13	Assumptions: Non Fixed assets				
В	Working capital				
13	Licensed wholesale charge prepayment				
ition:	Line Line Definition: Line Definition: Expected Wholesale charge prepaid from licensed retailers expressed as 'revenue days'.				
	Revenue days = Licensed wholesale charge prepayment/Revenue multiplied by 360.				
g Rule	Revenue days = Licensed wholesale charge prepayment/Revenue multiplied by 360. •: Input field.				
g Rule					
: 	Pays 1dp				
_	e: Input field.				
: 	Pays 1dp				
13	Days 1dp Assumptions: Non Fixed assets				
	B 11 ition: g Rule : 13 B 12 ition: g Rule : 13 B 13 B 13				

%

2dp

Processing Rule: Input field.

Section	1 /	: Financial Model Inp	Juis			
Table	13	Assumptions: Non Fixed as	ssets			
Block	В	Working capital				
Line	15	Accruals and other creditors				
Line Defii	nition:	Expected balance in accrual operating costs (including Pl		rs expressed	d as a perc	entage of
Processir	ıg Rule	e: Input field.				
AR 07 Re	f:		%			2dp
			•			
Table	13	Assumptions: Non Fixed as	ssets			
Block	С	Other Balance Sheet accor	unts			
Line	16	Cash (net of overdrafts)				
Line Defii	nition:	Expected cash balance (net	of overdrafts).			
		Express in outturn prices.				
Processir	ng Rule	e: Input field.				
AR 07 Re	f:		£m			3dp
						•
Table	13	Assumptions: Non Fixed as	ssets			
Block	С	Other Balance Sheet accor	unts			
Line	17	Short term deposits				
Line Defii	nition:	Expected Short term deposi	ts.			
		Express in outturn prices.				
Processir	ng Rule	e: Input field.				
AR 07 Re	f:		£m			3dp
			2			
Table	13	Assumptions: Non Fixed as	ssets			
Block	С	Other Balance Sheet accor				
Line	18	Non-trade debtors				
Line Defii		Expected Non-trade debtors	S.			
		Express in outturn prices.				
Processir	ıg Rule	e: Input field.				
	f:		£m			3dp
AR 07 Re						
AR 07 Re						
	13	Assumptions: Non Fixed as	ssets			
AR 07 Re	13 C	Assumptions: Non Fixed as Other Balance Sheet according				
Table	1	1	unts			
Table Block	C 19	Other Balance Sheet accor	unts thin one year	er.		

Processing Rule: Input field.

AR 07 Ref: 3dp £m

Section	า 7	: Financial Model Inpu	uts		
Table	13	Assumptions: Non Fixed assets			
Block	С	Other Balance Sheet accounts			
Line	20	Investment - loan to group co	ompany		
Line Defi	Line Definition: Expected balance in loans to group companies.				
		Express in outturn prices.			
Processii	ng Rule	e: Input field.			
AR 07 Re	f:		£m		3dp
		•			
Table	13	Assumptions: Non Fixed ass	ets		
Block	С	Other Balance Sheet accoun	nts		
Line	21	Investment - Other			
Line Defi	nition:	Expected balance in the invest	tment account.		
		Express in outturn prices.			
Processii	ng Rule	e: Input field.			
AR 07 Re	f:	•	£m		3dp
					-
Table	13	Assumptions: Non Fixed ass	ets		
Block	С	Other Balance Sheet accoun	nts		
Line	22	Other creditors - greater than	n one year		
Line Defi	nition:		·		
		Express in outturn prices.			
Processii	ng Rule	e: Input field.			
AR 07 Re	•	· !	£m		3dp
			2.111		
Table	13	Assumptions: Non Fixed ass	ets		
Block	D	Provisions for liabilities & cha			
Line	23	Change in post employment			
Line Defi	nition:	J			
		Express in outturn prices.			
Processii	ng Rule	e: Input field.			
AR 07 Re	f:		£m		3dp
			94111		
Table	13	Assumptions: Non Fixed ass	ets		
Block	D	Provisions for liabilities & cha			
Line	24	Change in other provisions	<u> </u>		
Line Defin		J	ns.		
		Express in outturn prices.			
Processi	na Ruli	e: Input field.			
Judaali	.y . iuit	or input nota.			

£m

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3dp

Table	14	Assumptions: Licensed Retail business
Block	Α	Closing accounts
Line	1	Fixed Assets
Line Bette title Designed Change le designe aut fixed except belonge en et 04 March 2000		

Line Definition: Business Stream's closing net fixed asset balance as of 31 March 2008.

Processing Rule: Input field.

AR 07 Ref:	£m	3dp
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Table	14	Assumptions: Licensed Retail business	
Block	Α	Closing accounts	
Line	2	Working capital	

Line Definition: Business Stream's closing working capital balance as of 31 March 2008 (this excludes

the wholesale prepayment charge).

Working capital as defined in the Regulatory Accounting Rules, Proforma 4

Processing Rule: Input field.

AR 07 Ref:	£m	3dp	

Table	14	Assumptions: Licensed Retail business
Block	Α	Closing accounts
Line	3	Non-Working capital assets

Line Definition: Business Stream's closing non-working capital asset balance as of 31 March 2008.

Processing Rule: Input field.

AR 07 Ref: £m 3dp

Table	14	Assumptions: Licensed Retail business
Block	Α	Closing accounts
Line	4	Total Assets

Line Definition: Business Stream's total assets.

Processing Rule: Calculated field: sum of lines 1 to 3.

AR 07 Ref: £m 3dp

Гable	14	Assumptions: Licensed Retai	business		
Block	Α	Closing accounts			
ine	5	Net Debt			
ine Def	inition:	Business Stream's closing net	debt as of 31 March 2008	B.	
Proposi	ina Bul	a. Input field			
	_	e: Input field.			
AR 07 Re	et:	<u> </u>	£m		3dp
able	14	Assumptions: Licensed Retai	business		
Block	Α	Closing accounts			
ine	6	Equity			
ine Defi		Business Stream's closing equ	ity as of 31 March 2008.		
_	. –				
	•	e: Input field.		<u> </u>	
4R 07 Re	ef:		£m		3dp
		_			
		\[\begin{array}{cccccccccccccccccccccccccccccccccccc			
Table	14	Assumptions: Licensed Retai	business		
Block	B	Key assumptions			
	7	Rate of increase on Fixed As			
_ine		A control because the control			
_ine Line Defi	inition:	Assumed 'nominal' growth rate	of net fixed assets.		
Line Defi		Assumed 'nominal' growth rate : Input field.	of net fixed assets.		
Line Defi	ing Rule	_			2dp
Line Defi Processi	ing Rule	_	%		2dp
Line Defi Processi	ing Rule	_			2dp
Line Defi Processi AR 07 Re	ing Rule	_	%		2dp
Line Defi Processi AR 07 Re Table	ing Rule	e: Input field.	%		2dp
Line Defi Processi AR 07 Re Table Block	ing Rule	e: Input field. Assumptions: Licensed Retai	% business		2dp
Line Defi Processi	ing Rule ef: 14 B 8	Assumptions: Licensed Retai	% I business capital		2dp
Processi AR 07 Re Table Block Line Defi	14 B 8	Assumptions: Licensed Retail Key assumptions Rate of increase on working of Assumed 'nominal' growth rate	% I business capital		2dp
Processi AR 07 Re Table Block Line Line Defi	ing Rule ef: 14 B 8 inition:	Assumptions: Licensed Retail Key assumptions Rate of increase on working of	% business capital of the working capital.		
Processi AR 07 Re Table Block Line Line Defi	ing Rule ef: 14 B 8 inition:	Assumptions: Licensed Retail Key assumptions Rate of increase on working of Assumed 'nominal' growth rate	% I business capital		2dp
Processi AR 07 Re Slock Line Line Defi	ing Rule ef: 14 B 8 inition:	Assumptions: Licensed Retail Key assumptions Rate of increase on working of Assumed 'nominal' growth rate	% business capital of the working capital.		
Processi AR 07 Re Slock Line Line Defi AR 07 Re	14 B 8 inition:	Assumptions: Licensed Retai Key assumptions Rate of increase on working of Assumed 'nominal' growth rate e: Input field.	% business capital of the working capital.		
Processi AR 07 Re Table Block Line Defi	ing Rule ef: 14 B 8 inition:	Assumptions: Licensed Retail Key assumptions Rate of increase on working of Assumed 'nominal' growth rate	% business capital of the working capital.		

Processing Rule: Input field. AR 07 Ref: %

2dp

Гable	14	Assumptions: Licensed Reta	ail business	
Block	В	Key assumptions		
Line	10	Gearing		
Line Defii	nition:	Assumed gearing for cost of	capital calculations.	
Dragooii	an Bul	ar Input field		
		e: Input field.	·	
AR 07 Re	T:		%	2dp
Table	14	Assumptions: Licensed Reta	ail business	
Block	В	Key assumptions		
Line	11	Cost of debt		
Line Defii	nition:	Assumed 'nominal' commerci	ial cost of debt for cost of capi	tal calculations.
Гable	14	Assumptions: Licensed Reta	ail husiness	
Block	В	Key assumptions		
Line	12	Cost of Equity		
Line Defii	J		ial cost of equity for cost of cap	oital calculations.
			. ,	
	•	e: Input field.		
AR 07 Re	f:		%	2dp
				<u> </u>
	1	.		
Table	15	Assumptions - Tax		
Block	Α	Tax rate		
Line	1	Tax rate		
Line Defii	nition:	Corporation tax rate.		
Processio	na Ruli	: Input field.		

%

0dp

Section	7	: Financial Model Inputs
Table	15	Assumptions - Tax
Block	В	Capital Allowances Rates
Line	2	Plant and Machinery short life - less than 25 years - allowance rate (reducing balance)
Line Defin	ition:	Capital allowance rate for Plant and Machinery (Short life of less than 25 years on a reducing balance basis).
Processing	g Rule	e: Input field.
AR 07 Ref.	į	% Odp
Table	15	Assumptions - Tax
Block	В	Capital Allowances Rates
Line	3	Plant and Machinery long life - more than 25 years - allowance rate (reducing balance)
Line Defin	ition:	Capital allowance rate for Plant and Machinery (Long life of more than 25 years on a reducing balance basis).
Processing	g Rule	e: Input field.
AR 07 Ref.	:	% Odp
Table	15	Assumptions - Tax
Block	В	Capital Allowances Rates
Line	4	Industrial Buildings Allowance rate (straight line)
Line Defin	ition:	Depreciation rate for Industrial Building allowances (straight line).
Processing	g Rule	e: Input field.
AR 07 Ref.	:	% Odp
Table	15	Assumptions - Tax
Block	С	Allocation of capital expenditure for tax purposes
Line	5	Work in progress - Opening amount
Line Defin	ition:	Total amount for assets considered as Work in Progress at the beginning of the year.
Processing	g Rule	e: Input field.

£m

3dp

Section	า 7	: Financial Model Inputs
Table	15	Assumptions - Tax
Block	С	Allocation of capital expenditure for tax purposes
Line	6	Work in progress (portion where capital allowances have not been claimed) -
Line Defii	nition:	Portion of opening assets considered as Work in Progress that has not yet been added to the capital allowances pools.
Processir	ng Rule	e: Brought forward: copied from Table 6 line 5.
AR 07 Re	f:	£m 3dp
Table	15	Assumptions - Tax
Block	С	Allocation of capital expenditure for tax purposes
Line	7	Total capitalised expenditure including IRE (outturn prices) excluding grants
Processir	ng Rule	infrastructure renewals expenditure. Express in outturn prices. E: Input field.
AR 07 Re	f:	£m 3dp
Table	15	Assumptions - Tax
Block	С	Allocation of capital expenditure for tax purposes
Line	8	Capitalised expenditure allocated for capital allowances (including work in progress)
Line Defii	nition:	Capital expenditure claimed for capital allowances in the year.
Processir	ng Rule	e: Input field.
AR 07 Re	f:	% 2dp
Table	15	Assumptions - Tax
	15 C	Assumptions - Tax Allocation of capital expenditure for tax purposes
Table Block Line	1	

3dp

AR 07 Ref:

Processing Rule: Calculated field: line 6 plus line 7 multiplied by (1 minus line 8)

£m

· Financial Model Inpute

Section	า 7	: Financial Model Inputs
Table	15	Assumptions - Tax
Block	С	Allocation of capital expenditure for tax purposes
Line	10	Assets qualifying for 100% first year allowances
Line Defii	nition:	Forecast percentage of assets indicated in line 8 that qualify for 100% first year allowances.
		Sum of lines 10 to 20 should equal 100%.
Processii	ng Rule	e: Input field.
AR 07 Re	f:	% 2dp
Table	15	Assumptions - Tax
Block	С	Allocation of capital expenditure for tax purposes
Line	11	Assets to be included in the general (25%) pool
Line Defii	nition:	Forecast percentage of assets indicated in line 8 to be included in the general capital allowance pool which will receive capital allowances at 25% p.a. on a reducing balance basis.
		Sum of lines 10 to 20 should equal 100%.
Processii	ng Rule	e: Input field.
AR 07 Re	f:	% 2dp
Table	15	Assumptions - Tax
Block	С	Allocation of capital expenditure for tax purposes
Line	12	Assets qualifying for long life (6%) pool
Line Defii	nition:	Forecast percentage of assets indicated in line 8 to be included in the long life pool which will receive capital allowances at 6% p.a.

Processing Rule: Input field.

AR 07 Ref:	%	2dp
·		

Table	15	Assumptions - Tax	
Block	С	Allocation of capital expenditure for tax purposes	
Line	13	Assets qualifying for Industrial Buildings Allowance	

Line Definition: Forecast percentage of assets indicated in line 8 classified as industrial buildings for tax purposes.

Sum of lines 10 to 20 should equal 100%.

Sum of lines 10 to 20 should equal 100%.

Processing Rule: Input field.

AR 07 Ref: 2dp %

Table	15	Assumptions - Tax
Block	С	Allocation of capital expenditure for tax purposes
Line	14	Assets purchased under finance leasing
Line Defini	ition:	Forecast percentage of assets indicated in line 8 purchased under finance leasing.
		Sum of lines 10 to 20 should equal 100%.
Processing	g Rule	e: Input field.
AR 07 Ref:	:	% 2dp
		, , , , , , , , , , , , , , , , , , ,
Table	15	Assumptions - Tax
Block	С	Allocation of capital expenditure for tax purposes
Line	15	Capitalised revenue expenditure deducted in year of spend
Line Defini	ition:	Forecast percentage of assets indicated in line 8 (a) which is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) for which a deduction is allowed for tax purposes in year of spend. Sum of lines 10 to 20 should equal 100%.
Dragogin	a Dul	e. Input field
Processing	u nui	
	_	· · · · · · · · · · · · · · · · · · ·
AR 07 Ref:	_	% 2dp
	•	% 2dp
Table	15	% 2dp Assumptions - Tax
Table Block	15 C	Assumptions - Tax Allocation of capital expenditure for tax purposes
Table Block Line	15 C 16	Assumptions - Tax Allocation of capital expenditure for tax purposes Capitalised revenue expenditure depreciated - non – infrastructure
Table Block Line	15 C 16	Assumptions - Tax Allocation of capital expenditure for tax purposes Capitalised revenue expenditure depreciated - non – infrastructure Forecast percentage of assets indicated in line 8 which: (a) is of a revenue nature an hence treated as deferred revenue expenditure for tax purposes; and (b) relates to
Table Block Line Line Define	15 C 16	Assumptions - Tax Allocation of capital expenditure for tax purposes Capitalised revenue expenditure depreciated - non – infrastructure Forecast percentage of assets indicated in line 8 which: (a) is of a revenue nature an hence treated as deferred revenue expenditure for tax purposes; and (b) relates to non-infrastructure assets, and for which a deduction in depreciation is allowed.
Table Block Line Line Define	15 C 16 ition:	Assumptions - Tax Allocation of capital expenditure for tax purposes Capitalised revenue expenditure depreciated - non – infrastructure Forecast percentage of assets indicated in line 8 which: (a) is of a revenue nature an hence treated as deferred revenue expenditure for tax purposes; and (b) relates to non-infrastructure assets, and for which a deduction in depreciation is allowed. Sum of lines 10 to 20 should equal 100%.
Table Block Line Line Define	15 C 16 ition:	Assumptions - Tax Allocation of capital expenditure for tax purposes Capitalised revenue expenditure depreciated - non – infrastructure Forecast percentage of assets indicated in line 8 which: (a) is of a revenue nature an hence treated as deferred revenue expenditure for tax purposes; and (b) relates to non-infrastructure assets, and for which a deduction in depreciation is allowed. Sum of lines 10 to 20 should equal 100%.
Table Block Line Line Defini	15 C 16 ition:	Assumptions - Tax Allocation of capital expenditure for tax purposes Capitalised revenue expenditure depreciated - non – infrastructure Forecast percentage of assets indicated in line 8 which: (a) is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) relates to non-infrastructure assets, and for which a deduction in depreciation is allowed. Sum of lines 10 to 20 should equal 100%.
Table Block Line Line Definition Processing AR 07 Ref:	15 C 16 ition:	Assumptions - Tax Allocation of capital expenditure for tax purposes Capitalised revenue expenditure depreciated - non – infrastructure Forecast percentage of assets indicated in line 8 which: (a) is of a revenue nature an hence treated as deferred revenue expenditure for tax purposes; and (b) relates to non-infrastructure assets, and for which a deduction in depreciation is allowed. Sum of lines 10 to 20 should equal 100%. e: Input field. % 2dp
Table Block Line Line Definit Processing AR 07 Ref: Table Block	15 C 16 ition:	Assumptions - Tax Allocation of capital expenditure for tax purposes Capitalised revenue expenditure depreciated - non – infrastructure Forecast percentage of assets indicated in line 8 which: (a) is of a revenue nature an hence treated as deferred revenue expenditure for tax purposes; and (b) relates to non-infrastructure assets, and for which a deduction in depreciation is allowed. Sum of lines 10 to 20 should equal 100%. e: Input field. % 2dp Assumptions - Tax
Table Block Line Line Definit Processing AR 07 Ref: Table Block Line Line Definit	15 C 16 ition:	Assumptions - Tax Allocation of capital expenditure for tax purposes Capitalised revenue expenditure depreciated - non – infrastructure Forecast percentage of assets indicated in line 8 which: (a) is of a revenue nature an hence treated as deferred revenue expenditure for tax purposes; and (b) relates to non-infrastructure assets, and for which a deduction in depreciation is allowed. Sum of lines 10 to 20 should equal 100%. e: Input field. % 2dp Assumptions - Tax Allocation of capital expenditure for tax purposes

Processing Rule: Input field.

AR 07 Ref: % 2dp

Section	7	: Financial Model Inputs
Table	15	Assumptions - Tax
Block	С	Allocation of capital expenditure for tax purposes
Line	18	Capitalised revenue expenditure not depreciated
Line Defir	nition:	Forecast percentage of assets indicated in line 8 which (a) is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) is not depreciated and therefore no deduction is allowed. Sum of lines 10 to 20 should equal 100%.
Processin	na Rule	e: Input field.
AR 07 Ref	_	% 2dp
Table	15	Assumptions - Tax
Block	С	Allocation of capital expenditure for tax purposes
Line	19	Other assets not qualifying for capital allowances or revenue deductions
Processin	ng Rule	which are not of a revenue nature and do not qualify for capital allowances or any other deduction for tax purposes. Sum of lines 10 to 20 should equal 100%. Input field.
AR 07 Ref	f:	% 2dp
Table	15	Assumptions - Tax
Block	С	Allocation of capital expenditure for tax purposes
Line	20	Grants and contributions taxable on receipt
Line Defir	nition:	Forecast percentage of assets indicated in line 8 which relates to grants and contributions which are taxable on receipt.
		Sum of lines 10 to 20 should equal 100%.
Processin	g Rule	e: Input field.
AR 07 Ref	f:	% 2dp
Table	15	Assumptions - Tax
Block	D	Opening position (£ Million)
Line	21	Opening pool of capital allowances – asset life < 25 years
Line Defir	nition:	Opening general pool of capital allowances (for capital assets with useful economic life of less than twenty five years). As of 1 April 2008.

£m

3dp

Processing Rule: Input field.

Section	7	: Financial Model Inputs
Table	15	Assumptions - Tax
Block	D	Opening position (£ Million)
Line	22	Opening pool of capital allowances – asset life >= 25 years
Line Defin	ition:	Opening pool of capital allowances for long life assets with useful economic life of greater than or equal to twenty five years. As of 1st April 2008.
Processing	g Rule	e: Input field.
AR 07 Ref.	:	£m 3dp
Table	15	Assumptions - Tax
Block	D	Opening position (£ Million)
Line	23	Residual IBA's
Line Defin	ition:	Net balance carried forward of Industrial Buildings Allowance assets as at 1st April 2008.
Processing	g Rule	e: Input field.
AR 07 Ref.	•	£m 3dp
Table	15	Assumptions - Tax
Block	D	Opening position (£ Million)
Line	24	General provisions – opening balance
Line Defin	ition:	Opening balance of other general provisions, i.e. provisions as of 1st April 2008, which for tax purposes, are treated as "general". This should include pensions provisions where the amounts charged to date exceed tax deductions allowed. Where a profit exists and accelerated deductions have been taken, the figure should be input as a negative number.
Processing	g Rule	e: Input field.
AR 07 Ref.	:	£m 3dp
Table	15	Assumptions - Tax
Block	D	Opening position (£ Million)
Line	25	Losses brought forward
Line Defin		Cumulative revenue tax losses carried forward for the appointed business as at the balance sheet date.

£m

3dp

Processing Rule: Input field.

		: Financial Model Inp		
Table	15	Assumptions - Tax		
Block	E	Deductions for capital exper	nditure (£ Million)	
Line	26	Existing IBA claims (Outturn	1)	
Line Defir	nition:		rance to be used to adjust profit in things included in the base year balar	
Processir	ng Rule	: Input field.		
AR 07 Rei	f:		£m	3dp
Гable	15	Assumptions - Tax		
Block	E	Deductions for capital exper	nditure (£ Million)	
Line	27	Depreciation on capitalised (outturn) - Assets capitalised	revenue expenditure – non – infi d by 31/03/08	rastructure
Line Defir	nition:	The amount of depreciation o (assets capitalised as of 31 M Express in outturn prices.	n capitalised revenue expenditure - larch 2008.	non infrastructure
Processir	ng Rule	e: Input field.		
	•	. input noia.		
		, mpar noid.	£m	3dp
AR 07 Rei		Assumptions - Tax	£m	3dp
AR 07 Re	f:			3dp
AR 07 Rei Table Block	f: 15	Assumptions - Tax Deductions for capital exper		
AR 07 Res Table Block Line	f: 15 E 28	Assumptions - Tax Deductions for capital experiment of depreciation on this and previous years while the second of the second o	nditure (£ Million)	cture (outturn)
AR 07 Rei Table Block Line Line Defin	15 E 28	Assumptions - Tax Deductions for capital experiment of depreciation on this and previous years while the second of the second o	nditure (£ Million) revenue expenditure – infrastructure in capital expenditure (infrastructure ich is allowed as a deduction for tax	cture (outturn)
AR 07 Rei Table Block Line Line Defir	15 E 28 nition:	Assumptions - Tax Deductions for capital exper Depreciation on capitalised of the amount of depreciation of in this and previous years whithe total depreciation allowed	nditure (£ Million) revenue expenditure – infrastructure in capital expenditure (infrastructure ich is allowed as a deduction for tax	cture (outturn)
AR 07 Rei	15 E 28 nition:	Assumptions - Tax Deductions for capital exper Depreciation on capitalised of the amount of depreciation of in this and previous years whithe total depreciation allowed	nditure (£ Million) revenue expenditure – infrastructure in capital expenditure (infrastructure ich is allowed as a deduction for tax each year on assets of this type.	eture (outturn) i) identified in line 1 purposes. This is
Table Block Line Line Defin	15 E 28 nition:	Assumptions - Tax Deductions for capital experiments Depreciation on capitalised of the amount of depreciation of in this and previous years whithe total depreciation allowed of the total depreciation allowed	nditure (£ Million) revenue expenditure — infrastructure on capital expenditure (infrastructure ich is allowed as a deduction for tax each year on assets of this type.	eture (outturn) i) identified in line 1 purposes. This is
AR 07 Rei Table Block Line Line Defin	15 E 28 nition: ng Rule	Assumptions - Tax Deductions for capital exper Depreciation on capitalised of the amount of depreciation of in this and previous years white total depreciation allowed of the	nditure (£ Million) revenue expenditure – infrastructure in capital expenditure (infrastructure ich is allowed as a deduction for tax each year on assets of this type. £m	eture (outturn) i) identified in line 1 purposes. This is

Processing Rule: Input field.

AR 07 Ref: 2dp years

Section	1 <i>/</i>	: Financial Model Inputs	
Table	15	Assumptions - Tax	
Block	Е	Deductions for capital expenditure (£ Million)	
Line	30	Average asset life – infrastructure (new assets)	
Line Defi	nition:	The average asset life for infrastructure assets identified in line 17 and used in the calculation of the depreciation allowance reported in line 28.	
Processii	ng Rule	e: Input field.	
AR 07 Re	f:	years 2dp	
		·	
Table	15	Assumptions - Tax	
Block	F	Other Deductions/Adjustments (£ Million)	
Line	31	Revenue expenditure not allowable for tax purposes	
Line Defi	nition:	Operating revenue expenditure (other than depreciation and IRC) that is not allowable as a deduction from trading profits. It excludes infrastructure renewals expenditure an general provision movements. This must include permanently disallowed expenditure reported separately in line 32.	
Processii	ng Rule	e: Input field.	
AR 07 Re	f:	£m 3dp	
Table	15	Assumptions - Tax	
Block	F	Other Deductions/Adjustments (£ Million)	
Line	32	Permanently disallowed expenditure	
Line Defi	nition:	Revenue expenditure that never attracts a tax deduction in the corporation tax computation (other than depreciation) and hence there is no timing difference for	

Processing Rule: Input field.

deferred tax purposes.

AR 07 Ref:	£m	3dp

Table	15	Assumptions - Tax
Block	F	Other Deductions/Adjustments (£ Million)
Line	33	Profit/income not subject to tax/not taxed as trading income

Line Definition:

Profits or income, which should not be included in the calculation of profit for tax purposes because they are not subject to taxation or are taxed elsewhere e.g., profits on disposal of fixed assets which are taxed as chargeable gains, UK dividends received etc.

Processing Rule: Input field.

AR 07 Ref: £m 3dp

	1	7/4
Table	15	Assumptions - Tax
Block	F	Other Deductions/Adjustments (£ Million)
Line	34	Increase/(decrease) in general provisions (outturn)
Line Defi	nition:	Differences between opening and closing balances on any general provision i.e. provisions, which are treated for tax purposes as "general". Express in outturn prices.
Processii	ng Rul	e: Input field.
AR 07 Re	f:	£m 3dp
Table	16	Modelling: Revenue allocation inputs
Block	Α	Net cash flow from operating activities
Line	1	Revenue Group 1: household primary revenue - water
Line Defii	nition:	Proportion of primary revenue allocated to Revenue Group 1 (household retail revenue from water services).
Processii	ng Rul	e: Input field.
AR 07 Re	ef:	% 2dp
Table	16	Modelling: Revenue allocation inputs
Block	Α	Net cash flow from operating activities
Line	2	Revenue Group 2: household primary revenue - waste water
Line Defi	nition:	Proportion of primary revenue allocated to Revenue Group 2 (household retail revenue from wastewater services).
Processii	ng Rule	e: Input field.
AR 07 Re	f:	% 2dp
	16	Modelling: Revenue allocation inputs
Table	Α	Net cash flow from operating activities
	A	Net cash now from operating activities
Table Block Line	3	Revenue Group 3: Licensed provider primary revenue - water - 0-100Ml/a

%

2dp

Processing Rule: Input field.

Section	· <i>'</i>	: Financial Model Inpu		
Table	16	Modelling: Revenue allocatio	n inputs	
Block	Α	Net cash flow from operating	activities	
Line	4	Revenue Group 4: Licensed	provider primary revenue - wate	er - >100- 250Ml/a
Line Defir	nition:	primary revenue: wholesale wa	allocated to Revenue Group 4 (Wa ater charges to licensed providers i 0MI/annum and up to and including	in respect of supply
Processin	ng Rule	e: Input field.		
AR 07 Res	f:		%	2dp
Table	16	Modelling: Revenue allocatio	n inputs	
Block	Α	Net cash flow from operating	activities	
Line	5	Revenue Group 5: Licensed	provider primary revenue - wate	er - >250-1,000MI/a
Line Defir		primary revenue: wholesale wa	allocated to Revenue Group 5 (Wa ater charges to licensed providers i 0MI/annum and up to and including	in respect of supply
	_			
AR 07 Rea	f:		%	2dp
AR 07 Res	f:		%	2dp
AR 07 Res	f: 16	Modelling: Revenue allocatio		2dp
		Modelling: Revenue allocatio	n inputs	2dp
Table	16	Net cash flow from operating	n inputs	
Table Block	16 A	Net cash flow from operating Revenue Group 6: Licensed Proportion of primary revenue	n inputs activities provider primary revenue - wate allocated to Revenue Group 6 (Wa ater charges to licensed providers i	er - 1,000Ml/a ater - wholesale -
Table Block Line Line Defin	16 A 6 mition:	Net cash flow from operating Revenue Group 6: Licensed Proportion of primary revenue primary revenue: wholesale was	n inputs activities provider primary revenue - wate allocated to Revenue Group 6 (Wa ater charges to licensed providers i	er - 1,000Ml/a ater - wholesale -
Table Block Line Line Defin	16 A 6 nition:	Net cash flow from operating Revenue Group 6: Licensed Proportion of primary revenue primary revenue: wholesale wa points consuming above 1000	n inputs activities provider primary revenue - wate allocated to Revenue Group 6 (Wa ater charges to licensed providers i	er - 1,000Ml/a ater - wholesale -
Table Block Line Line Defin	16 A 6 nition:	Net cash flow from operating Revenue Group 6: Licensed Proportion of primary revenue primary revenue: wholesale wa points consuming above 1000	n inputs activities provider primary revenue - wate allocated to Revenue Group 6 (Wa ater charges to licensed providers i MI/annum).	er - 1,000Ml/a ater - wholesale - in respect of supply
Table Block Line Line Defin Processin AR 07 Ref	16 A 6 nition:	Net cash flow from operating Revenue Group 6: Licensed Proportion of primary revenue primary revenue: wholesale wa points consuming above 1000 e: Input field.	n inputs activities provider primary revenue - wate allocated to Revenue Group 6 (Wa ater charges to licensed providers i MI/annum). %	er - 1,000Ml/a ater - wholesale - in respect of supply
Table Block Line Line Defin Processin AR 07 Rei	16 A 6 nition:	Net cash flow from operating Revenue Group 6: Licensed Proportion of primary revenue primary revenue: wholesale wa points consuming above 1000 e: Input field. Modelling: Revenue allocatio Net cash flow from operating	n inputs activities provider primary revenue - wate allocated to Revenue Group 6 (Wa ater charges to licensed providers i MI/annum). %	er - 1,000Ml/a ater - wholesale - in respect of supply
Table Block Line Line Defin Processin AR 07 Red Table Block	16 A 6 nition: 16 A 7	Net cash flow from operating Revenue Group 6: Licensed Proportion of primary revenue primary revenue: wholesale wa points consuming above 1000 e: Input field. Modelling: Revenue allocatio Net cash flow from operating Revenue Group 7: Licensed Proportion of primary revenue	n inputs activities provider primary revenue - wate allocated to Revenue Group 6 (Water charges to licensed providers i MI/annum). % n inputs activities	er - 1,000Ml/a eter - wholesale - in respect of supply 2dp I sewerage estewater wholesale

%

2dp

Section	· <i>'</i>	<u> </u>		
Table	16	Modelling: Revenue allocation	on inputs	
Block	Α	Net cash flow from operating activities		
Line	8	Revenue Group 8: Licensed provider primary revenue - surface drainage		
Line Defin	ition:		allocated to Revenue Group 8 (Watto surface water drainage charges	
Processin	g Rule	: Input field.		
AR 07 Ref	: :		%	2dp
Table	16	Modelling: Revenue allocation	on inputs	
Block	Α	Net cash flow from operating	activities	
Line	9	Revenue Group 9: Licensed	provider primary revenue - trad	e effluent
Line Defin	ition:		allocated to Revenue Group 9 (Watto trade effluent charges to licensed	
Processin	g Rule	e: Input field.		
AR 07 Ref	f:		%	2dp
Table	16	Modelling: Revenue allocation	on inputs	
Block	Α	Net cash flow from operating	g activities	
Line	10	Total group revenue as % of	Financial model revenue	
Line Defin	ition:	Total		
Processin	g Rule	e: Input field.		
AR 07 Ref	_		%	2dp
		·		
Table	17	Outputs: Charge Caps		
Block	Α	Charge Caps (from revenue	building blocks)	
Line	1	Tariff Basket 1: Water - Reta	ail - Primary (charges to househ	olds)
Line Defin	ition:	charge cap setting in the finan	m the revenue building blocks (unsincial model, applicable to Tariff Bassehold customers.	
		the retail water charge to hous		
		This figure is an output of the	first version of the financial model s in the calculated charge caps from	
		This figure is an output of the Water (This version will conta	first version of the financial model s	
Processin	ng Rule	This figure is an output of the Water (This version will conta blocks approach).	first version of the financial model s	

Table	17	Outputs: Charge Caps
Block	Α	Charge Caps (from revenue building blocks)
Line	2	Tariff Basket 2: Water - Wholesale - Primary (charges to licensed providers)

Line Definition:

The charge caps resulting from the revenue building blocks (unsmoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 2: which includes the wholesale water charge to licensed providers.

This figure is an output of the first version of the financial model submitted by Scottish Water (This version will contain the calculated charge caps from the revenue building blocks approach).

Express in real prices.

Processing Rule: Input field.

AR 07 Ref:			%		2dp
Table	17	Outputs: Charge Caps			
Block A Charge Caps (from revenue building blocks)					

Tariff Basket 3: Wastewater - Retail - Primary (charges to households)

Line Definition:

Line

The charge caps resulting from the revenue building blocks (unsmoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 3: which includes the retail wastewater charge to household customers.

This figure is an output of the first version of the financial model submitted by Scottish Water (This version will contain the calculated charge caps from the revenue building blocks approach).

Processing Rule: Input field.

AR 07 Ref:	%	2dp

Table	17	Outputs: Charge Caps
Block	Α	Charge Caps (from revenue building blocks)
Line	4	Tariff Basket 4: Wastewater - Wholesale - Primary - foul and surface drainage
		(charges to licensed providers)

Line Definition:

The charge caps resulting from the revenue building blocks (unsmoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 4: which includes the wholesale foul and surface drainage charge to licensed providers.

This figure is an output of the first version of the financial model submitted by Scottish Water (This version will contain the calculated charge caps from the revenue building blocks approach).

Processing Rule: Input field.

AR 07 Ref:	%	2dp
	/0	_~P

Table	17	Outputs: Charge Caps
Block	Α	Charge Caps (from revenue building blocks)
Line	5	Tariff Basket 5: Wastewater - Wholesale - Primary - trade effluent (charges to
	· , <u>-</u>	licensed providers)

Line Definition:

The charge caps resulting from the revenue building blocks (unsmoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 5: which includes the wholesale trade effluent charge to licensed providers.

This figure is an output of the first version of the financial model submitted by Scottish Water (This version will contain the calculated charge caps from the revenue building blocks approach).

Express in real prices.

Processing Rule: Input field.

AR 07 Ref:			%	2dp
Table	17	Outputs: Charge Caps		
Block	В	Charge Caps (smoothed)		

Tariff Basket 1: Water - Retail - Primary (charges to households)

I ine	Defin	ition.

Line

The charge caps resulting from the revenue building blocks (smoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 1: which includes the retail water charge to household customers.

This figure is an output of the second version of the financial model submitted by Scottish Water. This version contains any 'smoothing' applied by Scottish Water (outline the rationale underlying the method used for smoothing in the commentary).

Processing Rule: Input field.

AR 07 Ref: % 2dp

Table	17	Outputs: Charge Caps
Block	В	Charge Caps (smoothed)
Line	7	Tariff Basket 2: Water - Wholesale - Primary (charges to licensed providers)

Line Definition:

The charge caps resulting from the revenue building blocks (smoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 2: which includes the wholesale water charge to licensed providers.

This figure is an output of the second version of the financial model submitted by Scottish Water. This version contains any 'smoothing' applied by Scottish Water (outline the rationale underlying the method used for smoothing in the commentary).

Processing Rule: Input field.

AR 07 Ref: % 2dp

Table	17	Outputs: Charge Caps
Block	В	Charge Caps (smoothed)
Line	8	Tariff Basket 3: Wastewater - Retail - Primary (charges to households)
		The above and the Real Countries and the Real Action (In the Real Countries (In the Real Co

Line Definition:

The charge caps resulting from the revenue building blocks (smoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 3: which includes the retail wastewater charge to household customers.

This figure is an output of the second version of the financial model submitted by Scottish Water. This version contains any 'smoothing' applied by Scottish Water (outline the rationale underlying the method used for smoothing in the commentary).

Express in real prices.

Processing Rule: Input field.

AR 07 Ref:			%	2dp
Table	17	Outputs: Charge Caps		
Block	В	Charge Caps (smoothed)		
Line	9	Tariff Basket 4: Wastewater (charges to licensed provider	_	foul and surface drainage

Line Definition:

The charge caps resulting from the revenue building blocks (smoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 4: which includes the wholesale foul and surface drainage charge to licensed providers.

This figure is an output of the second version of the financial model submitted by Scottish Water. This version contains any 'smoothing' applied by Scottish Water (outline the rationale underlying the method used for smoothing in the commentary).

Processing Rule: Input field.

AR 07 Ref: % 2dp

Table	17	Outputs: Charge Caps
Block	В	Charge Caps (smoothed)
Line	10	Tariff Basket 5: Wastewater - Wholesale - Primary - trade effluent (charges to
		licensed providers)

Line Definition:

The charge caps resulting from the revenue building blocks (smoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 5: which includes the wholesale trade effluent charge to licensed providers.

This figure is an output of the second version of the financial model submitted by Scottish Water. This version contains any 'smoothing' applied by Scottish Water (outline the rationale underlying the method used for smoothing in the commentary).

Processing Rule: Input field.

AR 07 Ref: % 2dp

Section	1 7	: Financial Model Inputs	
Table	18	Outputs: Ratios and Net debt	
Block	Α	Financial ratios	
Line	1	Cash interest cover	
Line Defir	nition:	operations (operating cash flow).	
		Funds from operations divided by gross interest expense.	
Processir	ng Rule	e: Input field.	
AR 07 Rea	f:	Nr. 2dp	
Table	18	Outputs: Ratios and Net debt	
Block	A	Financial ratios	
Line	2		
	Line 2 Adjusted cash interest cover I (maintenance charges) Line Definition: The number of times the gross interest payments are covered by funds from operations (operating cash flow) net of CCD and IRC.		
		Funds from operations less capital maintenance charges divided by gross interest.	
Propossir	a Pul	e: Input field.	
	_	·	
AR 07 Rei	1.	Nr. 2dp	
Table	18	Outputs: Ratios and Net debt	
Block	Α	Financial ratios	
Line	3	Adjusted cash interest cover II (maintenance expenditure)	
Line Defir			
		Funds from operations less capital maintenance expenditure divided by gross interest	
Processin	na Rule	e: Input field.	
AR 07 Rei			
AH U/ NE	•	Nr. 2dp	
Table	18	Outputs: Ratios and Net debt	
Block	A	Financial ratios	
] <u> </u>	

Table	18	Outputs: Ratios and Net debt
Block	Α	Financial ratios
Line	4	Funds from operations:debt

Line Definition: Funds from operations as a percentage of net debt.

Funds from operations to debt.

Processing Rule: Input field.

AR 07 Ref: 2dp %

Section	7	: Financial Model Inp	uts	
Table	18	Outputs: Ratios and Net deb	ot	
Block	Α	Financial ratios		
Line	5	Retained cashflow:debt		
Line Defin	ition:	Retained cash flow as a perce	entage of net debt.	
		Retained cashflow to debt.		
Processin	g Rul	e: Input field.		
AR 07 Ref	f:		%	2dp
Гable	18	Outputs: Ratios and Net deb	ot	
Block	Α	Financial ratios		
_ine	6	Gearing		
Line Defin	ition:	Net debt as a percentage of the financial year end.	he total Regulatory Capital Value (R	CV) as at the
		Net debt divided by the Regul	latory Capital Value.	
		Excludes the Gilts buffer.		
Processin	g Rul	e: Input field.		
AR 07 Ref	f <u>:</u>		%	2dp
Γable	18	Outputs: Ratios and Net deb	ot	
Block	В	Net debt		
_ine	7	Net debt (opening)		
Line Defin	ition:	Closing net debt balance as a	at the financial year end.	
		Excludes the Gilts buffer.		
Processin	g Rul	e: Input field.		
AR 07 Ref	f:		£m	3dp
			4	
Table	18	Outputs: Ratios and Net deb	ot	
Block	В	Net debt		
_ine	8	Net debt (closing)		
Line Defin		- · · · · · · · · · · · · · · · · · · ·	at the beginning of the financial yea	r.
		Excludes the Gilts buffer.		

Processing Rule: Input field.

Table	18	Outputs: Ratios and Net debt	
Block	В	Net debt	
Line	9	Increase (decrease) in Net debt	

Line Definition: Net debt increase (decrease) throughout the year.

Processing Rule: Calculated field: line 7 minus line 8.

AR 07 Ref: £m 3dp

Table	18	Outputs: Ratios and Net debt	
Block	В	Net debt	
Line	10	Public borrowing available (closing)	

Line Definition: Borrowing available from the Scottish Government as at the financial year end.

Processing Rule: Input field.

AR 07 Ref: £m 3dp