Business Plan Guidance for Retail Licence Applicants Definitions

Note to Applicants on Table Completion

The table below sets out the tables relevant to the business plan completion as part of the licence application process. In order to assist the applicant there are highlighted tables that should only be filled in by RSSW. Other applicants should complete tables identified for new entrants to the market.

Note to Applicants on Table Completion

				To be
		To be	To be	completed by
		completed by	completed by	new
Table	Title	all applicants	RSSW only	applicants
3.1	Water service - unmeasured customers		X	
3.2	Water service - measured customers		X	
3.3	Sewerage service - unmeasured customers		X	
3.4	Sewerage service - measured customers		X	
4.1	Water service - unmeasured customers' revenue & tariffs		X	
4.2	Water service - measured customers' revenue & tariffs		X	
4.3	Sewerage service - unmeasured customers' revenue & tariffs		X	
4.4	Sewerage service - measured customers' revenue & tariffs		X	
4.5	Sewerage service - tariffs & revenue for property and highway drainage		X	
	Trade Effluent - Customers billed for Standard & Non-Standard			
	Rates(excluding customers receiving Harmonisation or Treatment Caps &			
4.6	those that do not pay with reference to the Mogden Formula)		X	
	Trade Effluent - Customers receiving Harmonisation or Treatment Caps and			
4.7	those that do not pay with reference to the Mogden Formula		X	
4.8	Levels of service output projections	X		
4.9	Water Service - customers, tariffs & revenue			X
4.10	Sewerage service - customers, tariffs & revenue			X
4.11	Trade effluent - customers, tariffs & revenue			X
6.1	Profit & loss	X		
6.2	Cash flow	X		
6.3	Balance sheet	X		
6.4	Disclosure of related third parties	X		
6.5	Tax Analysis	X		
6.6	Assets	X		

Preamble

Section 3

Customer information

Outline

This section requires applicants to submit detailed customer information. All applicants should present forecast data for this section based wherever possible on information available and any limitations on the data available should be identified. Historical data should be used as basis for projections of future customer numbers and revenue. Where projections differ from available historical information the basis of these projections should be fully explained at a detailed level. Assumptions will be necessary and these should be identified and fully explained in the accompanying commentary. In particular, assumptions on underlying customer base growth/decline and impacts of competition should be detailed.

Applicants should provide information for the period 2006/07 to 2009/10. Where appropriate this should take account of the conclusions made by the Water Industry Commission in its Strategic Review of Charges 2006-10.

For all tables in this section, applicants should ensure that the information provided is consistent with that contained in the main body of the Business Plan and other tables.

The key purposes of this section are for the applicant to demonstrate

- That it has fully assessed and understands the market in which it proposes to operates.
- That it has properly considered the type and size of customers to which it wishes to provide retail services.

Preamble

This section is divided into the following four tables

Table	Title
3.1	Water service – unmeasured customers
3.2	Water service – measured customers
3.3	Sewerage service – unmeasured customers
3.4	Sewerage service – measured customers

It should be noted that within this section each table contains lines allowing the applicant to segment the customer base as it wishes. Applicants should detail how the segmentation has been done and the underlying rationale in the commentary that accompanies the completed tables

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Table 3.1 Water Service – Unmeasured Customers

Block A - Summary Measured Customers

1	Total nur	Total number of billed unmeasured customers Nr	
Full line title		Total number of billed unmeasured customers	
Definition		This is the total number of billed unmeasured non- domestic customers as at September of the reporting year.	
Processing rules Calculated field: line 3 plus line 4			

2	Total RV for billed unmeasured properties £m		£m
Full line title		Total Rateable Value for billed unmeasured properties	
Definition		The total rateable value of those unmeasured customers that are billed as at September of the reporting year.	
Processing rules		Calculated field: sum of lines 5 and 7	

Block B – Segmentation of billed properties

3	Number of billed unmeasured properties at standard tariff		nr
Full line title Number of billed un tariff		Number of billed unmeasured properties at star tariff	ndard
Definition		Number of billed unmeasured non-domestic propaying a standard charge as at September of the reporting year.	
Processing rules		Input field	

4	Number of billed unmeasured properties at non-standard tariff		
Full line title		Number of billed unmeasured properties at non- standard tariff	
Definition		Number of billed unmeasured non-domestic prepaying a non-standard tariff as at September of reporting year.	•
Processing rules		Input field	

Table 3.1 Water Service – Unmeasured Customers

Block C – Segmentation of Rateable Value Base

5	Gross RV for billed unmeasured properties at standard tariff		£m
Full lin	e title	Gross rateable value for billed unmeasured pro at standard tariff.	perties
Definition		Total gross rateable value for all billed unmeas non-domestic properties charged at the standa	
Processing rules		Input field	

6	Net RV for billed unmeasured properties at non-standard tariff		£m
Full line title		Net rateable value for billed properties at non-standard tariff	
Definition		Total net rateable value for all billed unmeasured non- domestic properties charged at the standard tariff.	
Processing rules		Input field	

7	Gross RV for billed unmeasured properties at non- standard tariff		£m
Full line title		Gross rateable value for billed unmeasured properties at non-standard tariff.	
Definition		Total gross rateable value for all billed unmeas non-domestic properties charged at the standa prior to discount.	
Processing rules		Input field	

Table 3.2 Water Service – Measured Customers

Block A – Summary measured customers

1	Total nur	Total number of billed measured properties nr	
Full line title		Total number of billed measured properties	
Definition		This is the total number of billed measured properties that the applicant proposes to serve as at September of the reporting year.	
Processing rules Brought forward line 11			

2	Total number of tariff meters		nr
Full line title		Total number of tariff meters	
Definition		This is the total number of tariff meters as at September of the report year.	
Proces	ssing rules	Brought forward line 27	

3	Total vol	Total volume water delivered	
Full line title		Total volume of water delivered	
Definition		This is the total volume of water delivered to customers with a meter during the reporting year.	
Processing rules		Brought forward line 38	

Table 3.2 Water Service – Measured Customers

Block B – Segmentation of billed properties

4	Number of properties in low user tariff		nr
Full line title		Number of billed properties on low user tariff	
Definition		This is the total number of billed properties on a user tariff as at September of reporting year.	a low
Processing rules		Input field	

5	Number of billed properties on standard tariffs		nr
Full line title		Number of billed properties on standard tariffs	
Definition		This is the total number of billed properties on standard tariff as at September of reporting ye	
Processing rules		Input field	

6	Number of billed properties with use 100 to 250 Ml/year at LUVA tariff		
Full lin	e title	Number of billed properties with use 100 to 250 at LUVA tariff) MI/year
Definition		This is the number of billed properties with use 250 MI/year at LUVA tariff as at September of ryear.	
Processing rules		Input field	

7	Number of billed properties with use >250Ml/year at LUVA tariff		nr
Full lin	ie title	Number of billed properties with use >250Ml/ye LUVA tariff	ear at
Definition		This is the number of billed properties with use >250Ml/year at LUVA tariff as at September of reporting year.	
Processing rules		Input field	

8	Number of billed properties with use <100Ml/year at non-standard tariff		
Full line title		Number of billed properties with use <100Ml/year at non-standard tariff	
Definition		This is the number of billed properties with use <100Ml/year at non-standard tariff as at Septer reporting year.	nber of
Processing rules		Input field	

9	Number of billed properties with use 100 to 250Ml/year at non-standard tariff		nr
Full line title		Number of billed properties with use 100 to 250Ml/year at non-standard tariff	
Definition		This is the number of billed properties with use 250Ml/year at non-standard tariff as at Septem reporting year.	
Processing rules		Input field	

10	Number of billed properties with use >250MI/year at non-standard tariff		
Full line title		Number of billed properties with use >250Ml/year at non-standard tariff	
Definition		This is the number of billed properties with use >250Ml/year at non-standard tariff as at Septer Reporting year.	nber of
Processing rules		Input field	

11	Total number of billed properties		nr
Full line title		Total number of billed properties	
Definition		Total number of billed properties as at Septem reporting year.	ber of
Processing rules		Calculated field: sum lines 4 to 10	

Table 3.2 Water Service – Measured Customers

Block C – Breakdown of tariff meters

12	Electro mechanical meters		nr
Full line title		Electro mechanical meters	
Definition		Number of tariff meters that are electro mechanical as at September of the reporting year.	
Processing rules		Input field	

13	15mm or smaller		nr
Full line title		Meters 15mm or smaller	
Definition		Number of tariff meters 15mm or smaller as at September of the reporting year.	
Processing rules		Input field	

14	20mm		nr
Full lin	e title	Tariff meters <=20mm	
Definition		Number of tariff meters greater than 15mm but than or equal to 20mm as at September of the year.	
Proces rules	sing	Input field	

15	25mm		nr
Full line title		Tariff meters <=25mm	
Definition		Number of tariff meters greater than 20mm but than or equal to 25mm as at September of the year.	
Processing rules		Input field	

16	40mm		nr
Full line title		Tariff meters <=40mm	
Definition		Number of tariff meters greater than 25mm but than or equal to 40mm as at September of the year.	
Proces rules	sing	Input field	

17	50mm		nr
Full lin	e title	Tariff meters <=50mm	
Definition		Number of tariff meters greater than 40mm but less than or equal to 50mm as at September of the reporting year.	
Processing rules		Input field	

18	80mm		nr
Full line title		Tariff meters <=80mm	
Definition		Number of tariff meters greater than 50mm but than or equal to 80mm as at September of the year.	
Processing rules		Input field	

19	100mm		nr
Full line title		Tariff meters <=100mm	
Definition		Number of tariff meters greater than 80mm but than or equal to 100mm as at September of the reporting year.	
Processing rules		Input field	

20	150mm		nr
Full lin	e title	Tariff meters <=150mm	
Definition		Number of tariff meters greater than 100mm but than or equal to 150mm as at September of the reporting year.	
Processing rules		Input field	

21	200mm		nr
Full line title		Tariff meters <=200mm	
Definition		Number of tariff meters greater than 150mm be than or equal to 200mm as at September of the reporting year.	
Processing rules		Input field	

22	250mm		nr
Full lin	e title	Tariff meters <=250mm	
Definition		Number of tariff meters greater than 200mm but than or equal to 250mm as at September of the reporting year.	
Proces rules	sing	Input field	

23	300mm		nr
Full line title		Tariff meters <=300mm	
Definition		Number of tariff meters greater than 250mm but less than or equal to 300mm as at September of the reporting year.	
Processing rules		Input field	

24	400mm		nr
Full lin	e title	Tariff meters <=400mm	
Definition		Number of tariff meters greater than 300mm buthan or equal to 400mm as at September of the reporting year.	
Processing rules		Input field	

25	450mm		nr
Full line title		Tariff meters <=450mm	
Definition		Number of tariff meters greater than 400mm be than or equal to 450mm as at September of the reporting year.	
Processing rules		Input field	

26	600mm		nr
Full lin	e title	Tariff meters <=600mm	
Definition		Number of tariff meters greater than 450mm but than or equal to 600mm as at September of the reporting year.	
Processing rules		Input field	

27	Total number	Total number of meters	
Full line title		Total number of tariff meters	
Definition		This is the total number of tariff meters as at September of reporting year.	
Proces	ssing rules	Calculated field: sum of lines 24-26	

Table 3.2 Water Service – Measured Customers

Block D – Segmentation of water volumes

28	First 25m	First 25m ³ pa – meters of diameter <=20mm m ³		
Full line title		Volume up to 25m³ per annum for meters up to and including 20mm		
Definition		Total volume supplied at the base tariff for the pa for meters less than or equal to 20mm.	First 25m ³	
Processing Input field rules				

29	Volume over 25m³ pa, meters of diameter <=20mm m³		
Full line title		Volume over 25m ³ per annum for meters up to and including 20mm	
Definition		Total volume supplied at the tariff for volumes the first 25m ³ pa for meters less than or equal	above to 20mm.
Processing rules		Input field	

30	<=100 M LUVA)	I/a meters >20mm, standard tariff (including	m ³
Full line title		Volume of less than or equal to 100 Ml/a, for m diameter greater than 20mm at standard tariff	eters of
Definition		Volume of potable water delivered, where volume than or equal to 100 Ml/a per meter, for meters diameter greater than 20mm, charged at stand tariffs. Only the volume less than100Ml/a should included and not any volume greater than100Ml loclude estimates of supply pipe leakage and a allowance for meter under-registration and identification assumptions used to derive estimates.	of ard Id be II/a. .ny
Processing Input field rules			

31	>100<=250Ml/	/a, standard tariff	m ³
Full line title		Volume >100 ML/a <= 250 Ml/a charged at standard tariff	
Defini	tion	Volume of potable water delivered, where volugreater than 100Ml/a but less than 250Ml/a pecharged at standard tariff, not LUVA rate. Onl volume used between 100Ml/a and 250Ml/a shincluded and not any volume is less than 100M greater than 250Ml/a. Include estimates of supleakage and any allowance for meter under-reand identify assumptions used to derive estimates.	r site, y the nould be M/a or oply pipe gistration
Processing rules		Input field	

Table 3.2 Water Service – Measured Customers

32	>250 MI/a	>250 MI/a, standard tariff m ³	
Full line title		Volume of greater than 250 Ml/a charged at standard tariff	
Definition		Volume of potable water delivered, where volume greater than 250 Ml/a per site, charged at standariff. Only the volume greater than 250Ml/a shincluded and not any volume less than 250Ml/a lnclude estimates of supply pipe leakage and a allowance for meter under-registration and idenassumptions used to derive estimates.	dard ould be ny
Processing rules		Input field	

33	>100<=250Ml/a, LUVA rate		m ³
Full line title		Volume of greater than 100 MI/a but less than or equal to 250 MI/a charged at LUVA rate	
Definition		Volume of potable water delivered, where volu greater than 100 Ml/a per site, charged on a Lt Only the volume used between 100Ml/a and 29 should be included and not any volume less th 100ML/a or greater than 250Ml/a. Include esti supply pipe leakage and any allowance for me under-registration and identify assumptions us derive estimates.	JVA. 50 MI/a an mates of ter
Processing rules Input field		Input field	

Table 3.2 Water Service – Measured Customers

34	>250 MI/3	I/a, standard rate m ³	
Full line title		Volume of greater than 250 MI/a charged at LU	IVA rate
Definition		Volume of potable water delivered, where volume greater than 250 Ml/a per site, charged on a LU Only the volume greater than 250Ml/a should be included and not any volume less than 250Ml/a lnclude estimates of supply pipe leakage and a allowance for meter under-registration and identification assumptions used to derive estimates.	JVA. e ı. ıny
Processing Input field rules			

35	<=100 MI/a, no	on-standard rate	m ³
Full line title		Volume of less than or equal to 100 Ml/a charged at non-standard rate	
Definition		Volume of potable water delivered, where voludess than 100 Ml/a per site, charged at non-starates. Only the volume less than or equal to 10 should be included and not any volume greate 100Ml/a. Include estimates of supply pipe leak any allowance for meter under-registration and assumptions used to derive estimates.	ndard 00Ml/a r than kage and
Processing rules		Input field	

36	>100<=2	50MI/a, non-standard rate	m ³
Full line title		Volume of greater than 100 but less than 250 Ml/a charged at non-standard rate	
Definition		Volume of potable water delivered, where volume is greater than 100 Ml/a per site, charged at non-standard rates. Only the volume used between 100Ml/a and 250 Ml/a should be included and not any volume less than 100ML/a or greater than 250Ml/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
Processing Input field rules			

37	>250Ml/a, non-standard rate		m ³
Full line title		Volume of greater than 250 Ml/a, charged at non-standard rate	
Definition		Volume of potable water delivered, where voluting greater than 250 Ml/a per site, charged at non-rate. Only the volume greater than 250Ml/a shincluded and not any volume less than 250Ml/a lnclude estimates of supply pipe leakage and a allowance for meter under-registration and ideassumptions used to derive estimates.	standard lould be a. any
Processing rules		Input field	

38	Total volu	Total volume water delivered to measured customers m ³			
Full line title		Total volume of water delivered to measured properties.			
Definition		Total volume of water supplied to properties on a measured basis			
Processing rules		Calculated field: sum of lines 28 to 37			

Table 3.3 Sewerage service – unmeasured customers

Block A – Summary unmeasured properties

1	Total nur	Total number of billed unmeasured properties nr		
Full line title		Total number of billed unmeasured properties		
Definition		Total number of billed unmeasured properties r sewerage services.	eceiving	
Processing rules Brought forward line 11				

2	Total RV for foul drainage (unmeasured properties) £m		£m
Full line title		Total Rateable Value for foul drainage (unmeasured properties)	
Definition		Total rateable value for unmeasured properties receiving foul drainage.	3
Processing rules		Calculated field: sum of lines 12 and 14	

3	Total RV for property drainage (unmeasured properties) £m		
Full line title		Total Rateable Value for surface drainage (unmeasured properties)	
Definition		Total rateable value for unmeasured properties receiving surface drainage.	
Proces rules	sing	Brought forward line 15	

4	Total RV for highway drainage (unmeasured properties) £m		£m
Full line title		Total Rateable Value for highway drainage (unmeasured properties)	
Definition		Total rateable value for unmeasured properties receiving highway drainage.	6
Processing rules		Brought forward line 16	

Table 3.3 Sewerage service – unmeasured customers

Block B – Segmentation of billed properties

5	Number of properties billed for foul drainage at standard rate		
Full line title		Number of billed unmeasured properties for four drainage at standard rate	ıl
Definition		Number of billed unmeasured properties paying standard charge for foul drainage as at Septem the reporting year.	
Processing rules		Input field	

6	Number of properties billed for property drainage at standard tariff		Nr
Full line title		Number of billed unmeasured properties for property drainage at standard tariff	
Definition		Number of unmeasured properties billed for pr drainage at standard tariff as at September of year.	
Processing rules		Input field	

7	Number of properties billed for highway drainage at standard tariff		nr
Full line title		Number of properties billed for highway drainage at standard tariff	
Definition		Number of unmeasured properties billed for high drainage at standard tariff as at September of ryear.	•
Processing rules		Input field	

8		Number of properties billed for foul drainage at non- standard tariff	
Full line title		Number of properties billed for foul drainage at non- standard tariff	
Definition		Number of unmeasured properties billed for fo drainage at non-standard tariff as at September reporting year.	
Processing rules		Input field	

Table 3.3 Sewerage service – unmeasured customers

9	Number of properties billed for property drainage at non-standard tariffs		
Full line title		Number of properties billed for property drainage at non-standard tariffs	
Definition		Number of unmeasured properties billed for producing at non-standard tariffs as at September reporting year.	
Processing rules		Input field	

10	Number of properties billed for highway drainage at non- standard tariff		Nr
Full line title		Number of properties billed for highway drainage at non-standard tariff	
Definition		Number of unmeasured properties billed for high drainage at non-standard tariff as at September reporting year.	
Processing rules		Input field	

11	Total number of billed unmeasured properties nr		nr
Full line title		Total number of billed unmeasured properties	
Definition		Total number of billed unmeasured properties receiving foul drainage as at September of reporting year.	
Processing rules		Calculated field: sum of lines 5 to 10	

Table 3.3 Sewerage service – unmeasured customers

Block C – Segmentation of Rateable Value base (foul drainage)

12	Gross R\ tariff	Gross RV for billed unmeasured properties at standard tariff		
Full line title		Gross rateable value for billed unmeasured pro at standard tariff.	perties	
Definition		Gross rateable value for billed unmeasured pro receiving foul drainage at standard rate as at September of reporting.	perties	
Processing rules		Input field		

13	Gross RV for billed unmeasured properties at non-standard tarrifs		£m
Full line title		Gross RV for billed unmeasured properties at non- standard tariff	
Definition		Gross RV for billed unmeasured properties red foul drainage at non-standard tariff as at Septe reporting year.	-
Processing rules		Input field	

14	Net RV for billed unmeasured properties at non- standard tariff		£m
Full lin	e title	Net RV for billed unmeasured properties at nor standard tariff)-
Definition		Net RV for billed unmeasured properties received drainage at non-standard tariff as at Septembe reporting year.	•
Processing rules		Input field	

Table 3.3 Sewerage service – unmeasured customers

Block D – Property Water & Highway Drainage

15	RV for properties paying standard tariff – property drainage £m		£m
Full line title		Rateable Value for properties paying standard – surface water drainage	charges
Definition		Rateable value for properties billed on unmeas basis paying standard surface water drainage of as at September of reporting year.	
Processing rules		Input field	

16	RV for properties paying standard tariff – highway drainage £m		£m
Full lin	e title	Rateable Value for properties paying standard – highway drainage	charges
Definition		Rateable value for properties billed on unmeast basis paying standard surface water drainage as at September of reporting year.	
Processing rules		Input field	

17	· ·	Area for properties paying standard tariff – area based property drainage		
Full lin	e title	Total area of properties paying standard area-b charges	ased	
Definition		Total surface area of unmeasured properties pastandard area-based charges as at September reporting year.		
Processing rules		Input field		

18	Net RV for properties paying non-standard tariff – property drainage		£m
Full line title		Rateable Value for properties paying non-standard charges – surface water drainage	
Definition		Rateable value for properties billed on unmeast basis paying non-standard surface water drain charges as at September of reporting year.	
Processing rules		Input field	

Table 3.3 Sewerage service – unmeasured customers

19	Net RV for properties paying standard tariff – highway drainage		
Full lin	e title	Rateable Value for properties paying non-standard charges – surface water drainage	
Definition		Rateable value for properties billed on unmeas basis paying non-standard surface water drains charges as at September of reporting year.	
Processing rules		Input field	

20	Area for properties paying non-standard tariff – area based surface drainage		M^2
Full line title		Total area of properties paying non-standard area- based charges	
Definition		Total surface area of unmeasured properties p non-standard area-based charges as at Septe reporting year.	
Processing rules		Input field	

Table 3.4 Sewerage service – Measured customers

Block A – Summary Measured Customers

1	Total nur	I number of billed measured properties nr	
Full line title		Total number of billed measured properties	
Definition		This is the total number of billed measured propreceive sewerage services as at September of year.	
Processing rules		Brought forward line 12	

2	Total number of tariff meters		Nr
Full lin	e title	Total number of tariff meters	
Definition		This is the total number of tariff meters as at September of reporting year.	
Proces	ssing rules	Brought forward line 28	

3	Total vol	ume discharged m ³	
Full lin	e title	Total volume of sewage discharged	
Definition		This is the total volume of sewage to be dischabilled measured customers.	rged by
Processing rules		Brought forward line 35	

4	Total RV for surface water drainage (measured properties) £m		£m
Full line title		Total rateable value for surface water drainage (measured properties)	
Definition		Total rateable value of billed measured custom receiving surface water drainage.	ners
Processing rules		Brought forward line 36	

Table 3.4 Sewerage service – Measured customers

5	Total RV	Total RV for highway drainage (measured properties) £m	
Full line title		Total rateable value for highway drainage (measured properties)	
Definition		Total rateable value of billed measured propert receiving highway drainage	ies
Processing rules		Brought forward line 37	

6	Total area for surface water drainage (measured properties) M ²		
Full line title		Total area for surface water drainage (measured properties)	
Definition		The total area of measured properties receivin water drainage	g surface
Processing rules		Brought forward line 38	

Table 3.4 Sewerage service – Measured customers

Block B – Segmentation of Billed Properties

7	Number of billed properties on low user tariff nr		nr
Full line title		Number of billed properties on low user tariff	
Definition		Total number of billed measured properties on tariff as at September of reporting year	low user
Processing rules		Input field	

8	Number of billed properties on standard tariff		Nr
Full line title		Number of billed properties on standard tariff	
Definition		Total number of billed measured properties on standard tariff as at September of reporting year	
Processing rules		Input field	

9		Number of billed properties with use <100Ml/year at non-standard tariff	
Full line title		Number of billed properties with use <100Ml/year at non-standard tariff	
Definition		Total number of billed properties with use <100 at non-standard tariff as at September of report	
Processing rules		Input field	

10	Number of billed properties with use 100Ml/year to 250Ml/year at non-standard tariff		Nr
Full line title		Number of billed properties with use 100Ml/year to 250Ml/year at non-standard tariff	
Definition		Total number of billed properties with use 1000 250Ml/year at non-standard tariff as at Septem reporting year.	•
Processing rules		Input field	

Table 3.4 Sewerage service – Measured customers

11		Number of billed properties with use >250Ml/year at non-standard tariff	
Full line title		Number of billed properties with use >250Ml/year at non-standard tariff	
Definition		Total number of billed properties with use >250 at non-standard tariff as at September of report	
Processing rules		Input field	

12	Total number of billed measured properties		Nr
Full line title		Total number of billed measured properties	
Definition		Total number of billed measured properties rec sewerage services as at September of reporting	
Processing rules		Calculated field: sum of lines 7 to 11	

Block C – Breakdown of tariff meters

13	13 Electro mechanical meters		nr
Full line title		Electro mechanical meters	
Definition		Number of tariff meters electro mechanical as a September of the reporting year.	at
Processing rules		Input field	

14	15mm or smal	15mm or smaller	
Full line title		Meters 15mm or smaller	
Definition		Number of tariff meters 15mm or smaller as at September of the reporting year.	
Processing rules		Input field	

Table 3.4 Sewerage service – Measured customers

15	20mm		nr
Full line title		Tariff meters <=20mm	
Definition		Number of tariff meters<=20mm but >15mm as September of the reporting year.	at
Processing rules		Input field	

16	25mm		Nr
Full line title		Tariff meters <=25mm	
Definition		Number of tariff meters <=25mm but >20mm a September of the reporting year.	s at
Processing rules		Input field	

17	40mm		nr
Full line title		Tariff meters <=40mm	
Definition		Number of tariff meters<=40mm but >25mm as September of the reporting year.	at
Processing rules		Input field	

18	50mm		Nr
Full line title		Tariff meters <=50mm	
Definition		Number of tariff meters<=50mm but >40mm as at September of the reporting year.	
Processing rules		Input field	

19	80mm		nr
Full line title		Tariff meters <=80mm	
Definition		Number of tariff meters<=80mm but >50mm as September of the reporting year.	at
Processing rules		Input field	

20	100mm		nr
Full line title		Tariff meters <=100mm	
Definition		Number of tariff meters<=100mm but >80mm at September of the reporting year.	as at
Processing rules		Input field	

Table 3.4 Sewerage service – Measured customers

21	150mm		nr
Full line title		Tariff meters <=150mm	
Definition		Number of tariff meters<=150mm but >100mm as at September of the reporting year.	
Processing rules		Input field	

22	200mm		nr
Full line title		Tariff meters <=200mm	
Definition		Number of tariff meters<=200mm but >150mm September of the reporting year.	as at
Processing rules		Input field	

23	250mm		nr
Full line title		Tariff meters <=250mm	
Definition		Number of tariff meters<=250mm but >200mm September of the reporting year.	as at
Processing rules		Input field	

24	300mm		nr
Full line title		Tariff meters <=300mm	
Definition		Number of tariff meters<=300mm but >250mm as at September of the reporting year.	
Processing rules		Input field	

25	400mm		nr
Full line title		Tariff meters <=400mm	
Definition		Number of tariff meters<=400mm but >300mm September of the reporting year.	as at
Processing rules		Input field	

26	450mm		nr
Full line title		Tariff meters <=450mm	
Definition		Number of tariff meters<=450mm but > 400mm as at September of the reporting year.	
Processing rules		Input field	

Table 3.4 Sewerage service – Measured customers

27	600mm		nr
Full line title		Tariff meters <=600mm	
Definition		Number of tariff meters<=600mm but >450mm September of the reporting year.	as at
Processing rules		Input field	

28	Total number	Total number of meters	
Full line title		Total number of tariff meters	
Definition		This is the total number of tariff meters as at September of reporting year.	
Processing rules		Calculated field: sum of lines 13 to 27	

Table 3.4 Sewerage service – Measured customers

Block D – Segmentations of Volumes Discharged

29	First 23.7	First 23.75m³ pa - meters of diameter <= 20mm m³		
Full line title		Volume up to 25m ³ per annum for meters up to and including 20mm		
Definition		Total volume discharged at the base tariff for the 23.75m ³ pa for meters <= 20mm.	ne first	
Processing rules		Input field		

30	Volume over 23.75m ³ pa, meters <= 20mm		m ³
Full line title		Volume over 25m ³ per annum for meters up to and including 20mm	
Definition		Total volume discharged at the tariff for volume the first 23.75m³ pa for meters <=20mm	es above
Processing rules		Input field	

31	Volume for meters of diameter > 20mm charged at standard rate		m ³
Full lin	e title	Volume for meters over 20mm charged at stand	dard rate
Definition		Total volume discharged from measured non-d properties with meters above 20mm charged at standard rate.	
Processing rules		Input field	

32	<=100Ml/a, non-standard rate		m ³
Full line title		Volume less than or equal to 100Ml/a at non-standard rate	
Definition		Total volume discharged less than or equal to at non-standard rate	100Ml/a
Processing rules		Input field	

Table 3.4 Sewerage service – Measured customers

33	>100<=2	0MI/a, non standard rate m ³	
Full line title		Volume greater than 100Ml/a but less than or e 250Ml/a at a non-standard rate	qual to
Definition		Total volume greater than 100Ml/a but less that equal to 250Ml/a at non-standard rate.	n or
Processing rules		Input field	

34	>250Ml/a, non-standard rate		m ³
Full line title		Volume greater than 250Ml/a at non-standard rate	
Definition		Total volume greater than 250Ml/a at non-stan rate.	dard
Processing rules		Input field	

35 Total me		asured volume discharged	m ³
Full line title		Total measured volume discharged	
Definition		Total measured volume discharged	
Processing rules		Calculated field: sum of lines 29 to 34	

Table 3.4 Sewerage service – Measured customers

Block E – Property water & highway drainage

36	RV for properties paying standard tariff – property drainage £m		£m
Full line title		Gross RV for properties paying standard tariff - drainage	property
Definition		Gross RV for non-domestic properties billed on unmeasured basis paying standard property dr tariff.	
Processing rules		Input field	

37	RV for properties paying standard tariff – highway drainage £m		£m
Full line title		Gross RV for properties paying standard tariff - roads drainage	
Definition		Gross RV for non-domestic properties billed or unmeasured basis paying standard roads drain tariff.	
Processing rules		Input field	

38	Area for properties paying standard tariff – area based property drainage		m ²
Full line title		Area for properties paying standard tariff – area property drainage	abased
Definition		Total surface area of properties paying standar based charges.	d area-
Processing rules		Input field	

Section 4 Preamble

Customer Revenue and Tariffs

Outline

This section requires detailed information on the tariffs structure to be adopted by the applicant and the revenue that is forecast to be collected from its customers. Applicants should present the data based on the information available and discuss any limitations on that information. Wherever possible, historical data should be used as the basis for future projections. Where historical data has not been used or where projections differ from available historical information, the basis of these projections should be fully explained in the accompanying commentary.

Applicants should detail the assumptions that underpin the data supplied in this section of the business plan. Wherever necessary these assumptions should relate to the conclusions and assumptions contained in the Strategic Review of Charges 2006-10.

Data contained in this section of the business plan should be consistent with that contained elsewhere in the business plan.

The section of the business plan is divided into the following tables.

Table	Title
4.1	Water service - unmeasured customers' revenue & tariffs
4.2	Water service - measured customers' revenue & tariffs
4.3	Sewerage service - unmeasured customers' revenue & tariffs
4.4	Sewerage service - measured customers' revenue & tariffs
4.5	Sewerage service - tariffs & revenue for property and highway drainage
4.6	Trade Effluent - Customers billed for Standard & Non-Standard Rates(excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

Table 4.1: Water Service – unmeasured customers' tariffs and revenue

Block A – Unmeasured properties

1	Propertie	Properties billed for standard charges nr	
Full line title		Number of billed unmeasured properties at standard tariff	
Definition		Number of billed unmeasured non-domestic propaying a standard charge as at September of the reporting year.	
Processing rules		Brought forward: 3.1 line 3	

2	Properties bille	Properties billed for non-standard charges nr	
Full line title		Number of billed unmeasured properties at non- standard tariff	
Definition		Number of billed unmeasured non-domestic propaying a non-standard tariff as at September of reporting year	
Processing rules		Brought forward: 3.1 line 4	

Block B - Rateable Value Base

3	Gross RV for billed unmeasured properties at standard tariff			
Full line title		Gross rateable value for billed unmeasured properties at standard tariff.		
Definition		Total gross rateable value for all billed unmeasured non-domestic properties charged at the standard tariff.		
Processing rules		Brought forward: 3.1 line 5		

4	Net RV for billed unmeasured properties at non-standard tariff		£m	
Full line title		Net rateable value for billed properties at non-standard tariff		
Definition		Total net rateable value for all billed unmeasured non- domestic properties charged at the standard tariff.		
Processing rules		Brought forward: 3.1 line 7		

Table 4.1: Water Service – unmeasured customers' tariffs and revenue

Block C - Tariffs

5	Fixed cha	Fixed charge per annum – standard tariff	
Full line title		Fixed charge per annum – standard tariff	
Definition		The fixed charge per annum element to be applied to customers on a standard tariff.	
Processing rules		Input field	

6	Fixed charge per annum – non-standard tariff		£/prop
Full line title		Fixed charge per annum – non-standard tariff	
Definition		The fixed charge per annum element to be approximately customers on a non-standard tariff.	olied to
Processing rules		Input field	

7	Charge per £ of rateable value		p/£RV
Full line title		Charge per pound of rateable value	
Definition		The volumetric charge per pound of rateable value be applied to unmeasured properties.	alue to
Processing rules		Input field	

Table 4.1: Water Service – unmeasured customers' tariffs and revenue

Block D - Revenue

8	From fixed charges – properties billed for standard tariffs		£m
Full line title		Revenue from fixed charges - properties billed standard tariffs	for
Definition		Revenue received from fixed charges - unmeas properties billed for standard tariffs.	sured
Processing rules		Calculated field: line 1 x line 5	

9	From fixed charges – properties billed for non-standard tariffs		£m
Full line title		Revenue from fixed charges – properties billed for non- standard tariffs	
Definition		Revenue received from fixed charges - unmea properties billed for non-standard tariffs.	sured
Processing rules		Calculated field: line 2 x line 6	

10	From RV	From RV charges – properties billed for standard tariffs £m		
Full line title		Revenue from RV charges – properties billed for standard tariffs	or	
Definition		Revenue received from volumetric charges from properties billed for standard rates.	n	
Proces rules	sing	Calculated field: line 3 x line 7		

11	From RV char	es – properties billed for non standard tariffs £m	
Full line title		Revenue from RV charges – properties billed for non standard tariffs	
Definition		Revenue received from volumetric charges fro properties billed for non-standard rates.	m
Processing rules		Calculated field: line 4 x line 7	

Table 4.1: Water Service – unmeasured customers' tariffs and revenue

Block E – Revenue Summary

12	Total Rev	Total Revenue	
Full line title		Total revenue from unmeasured properties	
Definition		Total revenue from unmeasured properties	
Processing rules		Calculated cell: sum of lines (8 to 11)	

Table 4.2: Water Service – measured customers' tariffs and revenue

Block A – Disaggregation by tariff meter size

1	Electro-mechanical meters		nr
Full line title		Electro mechanical meters	
Definition		Number of tariff meters electro mechanical as a September of the reporting year.	at
Processing rules		Brought forward: 3.2 line 12	

2	15mm or smal	15mm or smaller	
Full line title		Meters 15mm or smaller	
Definition		Number of tariff meters 15mm or smaller as at September of the reporting year.	
Processing rules		Brought forward: 3.2 line 13	

3	20mm		nr
Full line title		Tariff meters <=20mm	
Definition		Number of tariff meters<=20mm but >15mm as September of the reporting year.	at
Processing rules		Brought forward: 3.2 line 14	

4	25mm		nr
Full line title		Tariff meters <=25mm	
Definition		Number of tariff meters <=25mm but >20mm a September of the reporting year.	is at
Processing rules		Brought forward: 3.2 line 15	

5	40mm		nr
Full line title		Tariff meters <=40mm	
Definition		Number of tariff meters<=40mm but >25mm as September of the reporting year.	at
Processing rules		Brought forward: 3.2 line 16	

6	50mm		nr
Full line title		Tariff meters <=50mm	
Definition		Number of tariff meters<=50mm but >40mm as September of the reporting year.	s at
Processing rules		Brought forward: 3.2 line 17	

Table 4.2: Water Service – measured customers' tariffs and revenue

7	80mm		nr
Full line title		Tariff meters <=80mm	
Definition		Number of tariff meters<=80mm but >50mm as at September of the reporting year.	
Processing rules		Brought forward: 3.2 line 18	

8	100mm		nr
Full line title		Tariff meters <=100mm	
Definition		Number of tariff meters<=100mm >80mm as a September of the reporting year.	t
Processing rules		Brought forward: 3.2 line 19	

9	150mm		nr
Full line title		Tariff meters <=150mm	
Definition		Number of tariff meters<=150mm but >100mm September of the reporting year.	as at
Processing rules		Brought forward: 3.2 line 20	

10	200mm		nr
Full line title		Tariff meters <=200mm	
Definition		Number of tariff meters<=200 but >150mm as September of the reporting year.	at
Processing rules		Brought forward: 3.2 line 21	

11	250mm		nr
Full line title		Tariff meters <=250mm	
Definition		Number of tariff meters<=250mm but >200mm as at September of the reporting year.	
Processing rules		Brought forward: 3.2 line 22	

12	300mm		nr
Full line title		Tariff meters <=300mm	
Definition		Number of tariff meters<=300mm but >250mm as at September of the reporting year.	
Processing rules		Brought forward: 3.2 line 23	

Table 4.2: Water Service – measured customers' tariffs and revenue

13	400mm		nr
Full line title		Tariff meters <=400mm	
Definition		Number of tariff meters<=400mm but >300mm September of the reporting year.	as at
Processing rules		Brought forward: 3.2 line 24	

14	450mm		nr
Full line title		Tariff meters <=450mm	
Definition		Number of tariff meters<=450mm but >400mm September of the reporting year.	as at
Processing rules		Brought forward: 3.2 line 25	

15	15 600mm		nr
Full line title		Tariff meters <=600mm	
Definition		Number of tariff meters<=600mm but >450mm September of the reporting year.	as at
Processing rules		Brought forward: 3.2 line 26	

16	Not in use		
Full line title			
Definition			
Proces	ssing rules		

Table 4.2: Water Service – measured customers' tariffs and revenue

Block B – Volumes of Water

17	First 25m³ pa – meters of diameter <=20mm m³		m ³
Full line title		Volume up to 25m³ per annum for meters up to and including 20mm	
Definition		Total volume supplied at the base tariff for the pa for meters <= 20mm.	first 25m ³
Processing rules		Brought Forward - Table 3.2 line 28	

18	Volume over 25m³ pa, meters of diameter <=20mm m³		m ³
Full line title		Volume over 25m³ per annum for meters up to and including 20mm	
Definition		Total volume supplied at the tariff for volumes the first 25m ³ pa for meters <=20mm.	above
Processing rules		Brought Forward - Table 3.2 line 29	

19	<=100 MI/a meters >20mm, standard tariff (including LUVA)		m ³
Full line title		Volume of less than or equal to 100 Ml/a, for m diameter greater than 20mm at standard tariff	eters of
Definition		Volume of potable water delivered, where volum 100 Ml/a per meter, for meters of diameter > 20 charged at standard tariffs. Only the volume < should be included and not any volume >100M Include estimates of supply pipe leakage and a allowance for meter under-registration and iden assumptions used to derive estimates.	0mm, 100Ml/a l/a. ny
Processing rules		Brought Forward - Table 3.2 line 30	

20	>100<=250Ml/a, standard tariff m ³		m ³
Full line title		Volume >100 <= 250 Ml/a charged at standard tariff	
Definition		Volume of potable water delivered, where volu <= 250 per site, charged at standard tariff, not rate. Only the volume used between 100 and should be included and not any volume <100N >250Ml/a. Include estimates of supply pipe lea and any allowance for meter under-registration identify assumptions used to derive estimates.	LUVA 250 MI/a II/a or akage n and
Processing rules		Brought Forward - Table 3.2 line 31	

Table 4.2: Water Service – measured customers' tariffs and revenue

21	>250 MI/a	a, standard tariff	m ³
Full line title		Volume of greater than 250 Ml/a charged at standard tariff	
Definition		Volume of potable water delivered, where volum MI/a per site, charged at standard tariff. Only the volume >250MI/a should be included and not a volume <250MI/a. Include estimates of supply leakage and any allowance for meter under-regard identify assumptions used to derive estimates.	ne ny pipe gistration
Processing rules		Brought Forward - Table 3.2 line 32	

22	>100<=250MI/	>100<=250Ml/a, LUVA rate m ³	
Full line title		Volume of greater than 100 MI/a but less than or equal to 250 MI/a charged at LUVA rate	
Definition		Volume of potable water delivered, where volume >100 Ml/a per site, charged on a LUVA. Only the volume used between 100Ml/a and 250 Ml/a should be included and not any volume <100ML/a or >250Ml/a. Include estimates of supply pipe leakage and any allowance for meter under-registration and identify assumptions used to derive estimates.	
Processing rules		Brought Forward - Table 3.2 line 33	

23	>250 MI/3	a, standard rate m ³	
Full line title		Volume of greater than 250 Ml/a charged at LUVA rate	
Definition		Volume of potable water delivered, where volumed MI/a per site, charged on a LUVA. Only the volumed should be included and not any volumed volumed and any allowance for meter under-registration identify assumptions used to derive estimates.	olume ne ıkage
Processing rules		Brought Forward - Table 3.2 line 34	

24	<=100 MI/a, no	on-standard rate	m ³
Full line title		Volume of less than or equal to 100 MI/a charged at non-standard rate	
Definition		Volume of potable water delivered, where volume / site, charged at non-standard rates. Of volume / 100Ml/a should be included and not volume > 100Ml/a. Include estimates of supply leakage and any allowance for meter under-reand identify assumptions used to derive estimates.	Only the any pipe gistration
Processing rules		Brought Forward - Table 3.2 line 35	

Table 4.2: Water Service – measured customers' tariffs and revenue

25	>100<=2	50MI/a, non-standard rate	m ³
Full line title		Volume of greater than 100 but less than 250 Ml/a charged at non-standard rate	
Definition		Volume of potable water delivered, where volume MI/a per site, charged at non-standard rates. Of volume used between 100MI/a and 250 MI/a sincluded and not any volume <100ML/a or >25 Include estimates of supply pipe leakage and a allowance for meter under-registration and identification assumptions used to derive estimates.	Only the hould be 0MI/a. .ny
Processing rules Brought Forward - Table 3.2 line 36			

26	>250Ml/a, non	-standard rate	m ³
Full line title		Volume of greater than 250 Ml/a, charged at non- standard rate	
Definition		Volume of potable water delivered, where volu Ml/a per site, charged at non-standard rate. O volume >250Ml/a should be included and not a volume <250Ml/a. Include estimates of supply leakage and any allowance for meter under-regard identify assumptions used to derive estimates.	nly the any pipe gistration
Processing rules		Brought Forward - Table 3.2 line 37	

Block C – Fixed Charges

28	Electro-m	Electro-mechanical meters	
Full line title		Fixed charge for electro-magnetic meters	
Definition		Fixed charge to be applied to properties with a magnetic meters.	n electro-
Processing rules		Input field	

29	15mm or smaller		£
Full line title		Fixed charge for 15 mm meters or smaller	
Definition		Fixed charge to be applied to properties with 1 meter or smaller.	5mm
Processing rules		Input field	

Table 4.2: Water Service – measured customers' tariffs and revenue

30	20mm		£
Full line title		Fixed charge for 20mm meters	
Definition		Fixed charge to be applied to properties with a 20mm meter.	
Processing rules		Input field	

31	25mm		£
Full line title		Fixed charge for 25mm meters	
Definition		Fixed charge to be applied to properties with a meter.	25mm
Processing rules		Input field	

32	40mm		£
Full line title		Fixed charge for 40mm meters	
Definition		Fixed charge to be applied to properties with a meter.	40mm
Processing rules		Input field	

33	50mm		£
Full line title		Fixed charge for 50mm meters	
Definition		Fixed charge to be applied to properties with a meter.	50mm
Processing rules		Input field	

34	80mm		£
Full line title		Fixed charge for 80mm meters	
Definition		Fixed charge to be applied to properties with a meter.	80mm
Processing rules		Input field	

35	100mm		£
Full line title		Fixed charge for 100mm meters	
Definition		Fixed charge to be applied to properties with a meter.	. 100mm
Processing rules		Input field	

Table 4.2: Water Service – measured customers' tariffs and revenue

36	150mm		£
Full line title		Fixed charge for 150mm meters	
Definition		Fixed charge to be applied to properties with a meter.	150mm
Processing rules		Input field	

37	200mm		£
Full line title		Fixed charge for 200mm meters	
Definition		Fixed charge to be applied to properties with a meter.	200mm
Processing rules		Input field	

38	250mm		£
Full line title		Fixed charge for 250mm meters	
Definition		Fixed charge to be applied to properties with a meter.	250mm
Processing rules		Input field	

39	300mm		£
Full line title		Fixed charge for 300mm meters	
Definition		Fixed charge to be applied to properties with a 300mm meter.	
Processing rules		Input field	

40	400mm		£
Full line title		Fixed charge for 400mm meters	
Definition		Fixed charge to be applied to properties with a meter.	400mm
Processing rules		Input field	

41	450mm		£
Full line title		Fixed charge for 450mm meters	
Definition		Fixed charge to be applied to properties with a meter.	450mm
Processing rules		Input field	

Table 4.2: Water Service – measured customers' tariffs and revenue

42	600mm		£
Full line title		Fixed charge for 600mm meters	
Definition		Fixed charge to be applied to properties with a meter.	600mm
Processing rules		Input field	

43	Not in use		
Full line title			
Definition			
Proces	ssing rules		

Block D – Volumetric Charges

44	First 25m	3 pa, meters <= 20mm \pounds/m^{3}	
Full line title		Tariff for the first 25m³ per annum for meters up to and including 20mm	
Definition		The base tariff for the first 25m ³ pa for meters < 20mm. This should be the nominal charge takin account of any tariff or inflation change assump	ng
Processing Input field rules			

45	Volume over $25m^3$ pa, meters of diameter <= $20mm$ £/m ³		£/m³
Full line title		Tariff for volume over 25m ³ per annum for meters up to and including 20mm	
Definition		The tariff for volumes above the first 25m ³ pa first expectation meters <=20mm. This should be the nominal containing account of any tariff or inflation change assumptions.	
Processing rules		Input field	

Table 4.2: Water Service – measured customers' tariffs and revenue

46	<= 100 Ml/a, meters > 20mm, standard tariff (including LUVA) £/m³		£/m³
Full line title		Tariff for volume less than or equal to100 Ml/a, meters greater than 20mm, standard tariff (including LUVA)	
Definition		Standard tariff for volumes of potable water del where volume <= 100 Ml/a per meter, for meter diameter > 20mm,tariff (including LUVA custom This should be the nominal charge taking accoany tariff or inflation change assumptions.	rs of ners).
Processing rules		Input field	

47	>100 <= 250 MI/a, standard tariff		£/m³
Full line title		Tariff for volume >100 <= 250 Ml/a, at standard tariff	
Definition		Standard tariff for volume of potable water deliction where volume >100 <= 250 Ml/a per site, for constitution without a LUVA. This should be the nominal chaking account of any tariff or inflation change assumptions.	ustomers
Processing rules		Input field	

48	> 250 MI/a, standard tariff £/m		£/m³
Full line title		Tariff for volume > 250 Ml/a, at standard tariff	
Definition		Tariff for volume of potable water delivered, who volume > 250 Ml/a per site, charged at standard This should be the nominal charge taking according tariff or inflation change assumptions.	d tariffs.
Processing rules		Input field	

49	>100 <= 250 N	= 250 Ml/a, meters >20mm, LUVA rate £/m ³	
Full line title		Tariff for volume >100 <= 250 Ml/a, LUVA rate	
Definition		Tariff for volume of potable water delivered, where volume >100 <= 250 per site, charged at LUVA rate. This should be the nominal charge taking account of any tariff or inflation change assumptions.	
Processing rules		Input field	

Table 4.2: Water Service – measured customers' tariffs and revenue

50	>250 MI/a	250 MI/a, LUVA rate £/m ³	
Full line title		Tariff for volume > 250 Ml/a LUVA rate	
Definition		LUVA tariff for volume of potable water delivered volume < 250 Ml/a per site. This should be the charge taking account of any tariff or inflation cassumptions.	nominal
Processing rules		Input field	

51	>=100 Ml/a, average non-standard rate		£/m³
Full line title		Tariff for volume >=100 Ml/a, at average non-standard rate	
Definition		LUVA tariff for volume of potable water deliver, where volume >100 Ml/a per site, for meters of diameter > 20mm, charged at average non-starates. This should be the nominal charge taking account of any tariff or inflation change assum	f Indard ng
Processing rules		Input field	

52	$> 100 <= 250$ MI/a, meters > 20 mm, average non-standard rate $$\mathfrak{L}/m^3$$		£/m³
Full line title		Tariff for volume > 100<=250 Ml/a, at standard	tariff
Definition		Average non-standard tariff for volume of potable delivered, where volume > 100<=250 Ml/a per	
Processing rules		Input field	

53	> 250 Ml/a, meters >20mm, average non-standard rate £/m³		
Full line title		Tariff for volume > 250 Ml/a, for meters of dian >20mm, at average non-standard rate	neter
Definition		LUVA tariff for volume of potable water deliver where volume > 250 per meter.	ed,
Processing rules		Input field	

Table 4.2: Water Service – measured customers' tariffs and revenue

Block E – Revenue

54	Fixed Charges		£m
Full line title		Revenue from fixed charges	
Definition		Total revenue from fixed charges to measured properties.	
Processing rules		Calculated field: sum product (lines 1-15, lines	28-42)

55	First 25m³ pa, meters <= 20mm		£m
Full line title		Total revenue for the first 25m³ pa for meters <= 20mm	
Definition		Revenue from volumetric charges for non-domestic properties for volumes up to 25m³ per annum for meters up to and including 20mm.	
Processing rules		Calculated field: line 44 x line 17	

56	Volume o	over 25m³ pa, meters of diameter <= 20mm £m	
Full line title		Total revenue for volumes over 25m³ pa for meters <= 20mm	
Definition		Revenue from volumetric charges for non-dom- properties for volumes over 25m³ per annum fo up to and including 20mm.	
Processing rules Calculated field: line 45 x line 18			

57	<= 100 MI/a, s	standard tariff (including LUVA) £m	
Full line title		Revenue from water delivered <= 100 Ml/a, at standard tariff (including LUVA)	
Definition		Revenue from potable water delivered, where volume <= 100 Ml/a per meter, charged at standard tariffs (including LUVA).	
Processing rules		Calculated field: line 46 x line 19	

Table 4.2: Water Service – measured customers' tariffs and revenue

58	>100 <=	>100 <= 250 MI/a, standard tariff £m	
Full line title		Revenue from water delivered >100 <= 250 Ml/a, at standard tariff	
Definition		Revenue from potable water delivered, where volume >100 <= 250 per meter, charged at standard tariffs.	
Processing rules Calculated field: line 47 x line 20			

59	> 250 MI/a, sta	250 Ml/a, standard tariff	
Full line title		Revenue from water delivered < 250 Ml/a, at standard tariff	
Definition		Revenue from potable water delivered, where volume > 250 Ml/a per meter, for meters of diameter > 20mm, charged at standard tariffs.	
Processing rules		Calculated field: line 48 x line 21	

60	>100 <=	>100 <= 250 Ml/a, meters >20mm, LUVA rate £m	
Full line title		Revenue from water delivered >100 <= 250 Ml/a, LUVA rate	
Definition		Revenue from potable water delivered, where v >100 <= 250 per meter, for meters of diameter charged at LUVA rate.	
Proces rules	Processing rules Calculated field: line 49 x line 22		

61	>250 MI/a, LU	VA rate £m	
Full line title		Revenue from water delivered > 250 Ml/a at, LUVA rate	
Definition		Revenue from potable water delivered, where volume < 250 Ml/a per meter, for meters of diameter > 20mm, charged at LUVA rate.	
Processing rules Calculated field: line 50 x line 23			

Table 4.2: Water Service – measured customers' tariffs and revenue

62	>=100 M	>=100 MI/a, meters >20mm, average non-standard rate £m	
Full line title		Revenue from water delivered >=100 Ml/a, at average non-standard rate	
Definition		Revenue from potable water delivered, where v >100 per meter, charged at non-standard rates	
Proces rules	Processing rules Calculated field: line 51 x line 24		

63	> 100<=250 M	/II/a, average non-standard rate £m	
Full line title		Revenue from water delivered > 100<=250 Ml/a, at standard tariff	
Definition		Revenue from potable water delivered, where 100<=250 Ml/a per meter charged at non-stan rates.	
Processing rules		Calculated field: line 52 x line 25	

64	> 250 MI	/a, meters >20mm, average non-standard rate	£m
Full line title		Revenue from water delivered > 250 Ml/a, at average non-standard rate	
Definition		Revenue from potable water delivered, where vaccount per meter, charged at average non-starates.	
Proces rules	Processing rules Calculated field: line 53 x line 26		

Table 4.2: Water Service – measured customers' tariffs and revenue

Block F – Revenue Summary

65	Total rev	Total revenue	
Full line title		Total revenue from measured customers	
Definition		Total revenue from measured customers	
Processing rules		Calculated field: Sum of line 54 to 64	

Table 4.3: Sewerage Service – unmeasured customers' tariffs and revenue

Block A – Unmeasured Properties

1	Propertie	es billed for standard charges (Foul drainage) nr	
Full line title		Properties billed for standard charges (foul drainage)	
Definition		Number of billed unmeasured properties paying standard charge for foul drainage as at Septem the reporting year.	•
Processing rules		Brought forward: Table 3.3 line 5	

2	Properties bille	led for non-standard charges (foul drainage) nr	
Full line title		Number of properties billed for foul drainage at non- standard tariff	
Definition		Number of unmeasured properties billed for fo drainage at non-standard tariff as at September reporting year.	
Processing rules		Brought forward: Table 3.3 line 8	

Block B - Rateable Value Base

3	Gross RV for billed unmeasured properties at standard tariff		
Full line title		Gross rateable value for billed unmeasured properties at standard rate.	
Definition		Gross rateable value for billed unmeasured pro receiving foul drainage at standard rate as at September of reporting.	perties
Processing rules		Brought forward: Table 3.3 line 12	

4	Net RV for billed unmeasured properties at non-standard tariff		£m
Full line title		Net RV for billed unmeasured properties at non- standard rate	
Definition		Net RV for billed unmeasured properties received drainage at non-standard rate as at Septembe reporting year.	Ū
Processing rules		Brought forward: Table 3.3 line 14	

Table 4.3: Sewerage Service – unmeasured customers' tariffs and revenue

Block C - Tariffs

5	Fixed charge per annum – standard tariff (foul drainage) £/prop		£/prop
Full line title		Fixed charge per annum – standard tariff (foul o	drainage)
Definition		Fixed charge per annum – standard tariff (foul of	drainage)
Processing rules		Input field	

6	Fixed charge per annum – non-standard tariff (foul drainage)		£/prop
Full line title		Fixed charge per annum – non-standard tariff (foul drainage)	
Definition		Fixed charge per annum – non-standard tariff drainage)	(foul
Processing rules		Input field	

7	Not in use		
Full lin	e title		
Definition			
Processing rules			

8	Charges per £ of rateable value		p/£RV
Full line title		Charges per £ of rateable value	
Definition		Charges to per £ of rateable value to unmeasure properties	ired
Processing rules		Input field	

Table 4.3: Sewerage Service – unmeasured customers' tariffs and revenue

Block D - Revenue

9	From fixe tariffs	From fixed charges – properties billed for standard tariffs	
Full line title		Revenue from fixed charges – properties billed standard tariff	for
Definition		Total revenue received from fixed charges from properties billed standard tariff.	1
Processing rules		Calculated: Line 1 x line 5	

10	From fixed charges – properties billed for non-standard tariffs		£m
Full line title		Revenue from fixed charges – properties billed standard tariffs	for non-
Definition		Total revenue received from fixed charges from properties billed non-standard tariff.	n
Processing rules		Calculated: Line 2 x line 6	

11	Not in use	Not in use	
Full line title			
Definition			
Proces rules	sing		

12	From RV char	rges – properties billed for standard tariffs £m	
Full line title		Revenue from RV charges – properties billed for standard tariffs	
Definition		Total revenue received from rateable value charge from properties bill standard tariff.	arges
Processing rules		Calculated: Line 3 x line 8	

Table 4.3: Sewerage Service – unmeasured customers' tariffs and revenue

13	From RV charges – properties billed for standard tariffs £m		£m
Full line title		Revenue from RV charges – properties billed for standard tariffs	
Definition		Total revenue received from rateable value cha from properties bill standard tariff.	urges
Processing rules		Calculated: Line 4 x line 8	

Block E – Revenue Summary

14	Total Revenue		£m
Full line title		Total revenue from unmeasured properties	
Definition		Total revenue from unmeasured properties	
Processing rules		Calculated: Sum of lines 9 to 13	

Table 4.4: Sewerage Service – measured customers' tariffs and revenue

Block A – Disaggregation by meter size

1	Electro-mechanical meters		nr
Full line title		Electro mechanical meters	
Definition		Number of tariff meters electro mechanical as at September of the reporting year.	
Processing rules		Brought forward: 3.4 line 13	

2	15mm or smal	15mm or smaller	
Full line title		Meters 15mm or smaller	
Definition		Number of tariff meters 15mm or smaller as at September of the reporting year.	
Processing rules		Brought forward: 3.4 line 14	

3	20mm		nr
Full line title		Tariff meters <=20mm	
Definition		Number of tariff meters<=20mm but >15mm as September of the reporting year.	at
Processing rules		Brought forward: 3.4 line 15	

4	25mm		nr
Full line title		Tariff meters <=25mm	
Definition		Number of tariff meters <=25mm but >20mm as at September of the reporting year.	
Processing rules		Brought forward: 3.4 line 16	

5	40mm		nr
5	40111111		nr
Full line title		Tariff meters <=40mm	
Definition		Number of tariff meters<=40mm but >25mm as September of the reporting year.	at
Processing rules		Brought forward: 3.4 line 17	

6	50mm		nr
Full line title		Tariff meters <=50mm	
Definition		Number of tariff meters<=50mm but >40mm as September of the reporting year.	s at
Processing rules		Brought forward: 3.4 line 18	

Table 4.4: Sewerage Service – measured customers' tariffs and revenue

7	80mm		nr
Full line title		Tariff meters <=80mm	
Definition		Number of tariff meters<=80mm but >50mm as September of the reporting year.	at
Processing rules		Brought forward: 3.4 line 19	

8	100mm		nr
Full line title		Tariff meters <=100mm	
Definition		Number of tariff meters<=100mm but >80mm as at September of the reporting year.	
Processing rules		Brought forward: 3.4 line 20	

9	150mm		nr
Full line title		Tariff meters <=150mm	
Definition		Number of tariff meters<=150mm but >100mm September of the reporting year.	as at
Processing rules		Brought forward: 3.4 line 21	

10	200mm		nr
Full line title		Tariff meters <=200mm	
Definition		Number of tariff meters<=200mm but >150mm as at September of the reporting year.	
Processing rules		Brought forward: 3.4 line 22	

11	250mm		nr
Full line title		Tariff meters <=250mm	
Definition		Number of tariff meters<=250mm but >200mm September of the reporting year.	as at
Processing rules		Brought forward: 3.4 line 22	

12	300mm		nr
Full line title		Tariff meters <=300mm	
Definition		Number of tariff meters<=300mm but >250mm September of the reporting year.	as at
Processing rules		Brought forward: 3.4 line 23	

Table 4.4: Sewerage Service – measured customers' tariffs and revenue

13	400mm		nr
Full line title		Tariff meters <=400mm	
Definition		Number of tariff meters<=400mm but >300mm September of the reporting year.	as at
Processing rules		Brought forward: 3.4 line 24	

14	450mm		nr
Full line title		Tariff meters <=450mm	
Definition		Number of tariff meters<=450mm but >400mm September of the reporting year.	as at
Processing rules		Brought forward: 3.4 line 25	

15	600mm		nr
Full line title		Tariff meters <=600mm	
Definition		Number of tariff meters<=600mm but >450mm September of the reporting year.	as at
Processing rules		Brought forward: 3.4 line 26	

Table 4.4: Sewerage Service – measured customers' tariffs and revenue

Block B – Volumes of Water

16	First 23.7	First 23.75m ³ pa - meters of diameter <= 20mm m ³		
Full line title		Volume up to 25m ³ per annum for meters up to and including 20mm		
Definition		Total volume discharged at the base tariff for the 23.75m ³ pa for meters <= 20mm.	ne first	
Processing rules		Brought forward: 3.4 line 29		

17	Volume over 23.75m³ pa, meters <= 20mm		m ³
Full line title		Volume over 25m³ per annum for meters up to and including 20mm	
Definition		Total volume discharged at the tariff for volume the first 23.75m³ pa for meters <=20mm.	es above
Processing rules		Brought forward: 3.4 line 30	

18		Volume for meters of diameter > 20mm charged at standard rate	
Full line title		Volume for meters over 20mm charged at stand	dard rate
Definition		Total volume discharged from measured non-d properties with meters above 20mm charged at standard rate.	
Processing rules		Brought forward: 3.4 line 31	

19	<=100Ml/a, non-standard rate		m ³
Full line title		Volume less than or equal to 100Ml/a at non-standard rate	
Definition		Total volume discharged less than or equal to at non-standard rate.	100Ml/a
Processing rules		Brought forward: 3.4 line 32	

Table 4.4: Sewerage Service – measured customers' tariffs and revenue

20	>100<=2	>100<=250MI/a, non standard rate m ³	
Full line title		Volume greater than 100Ml/a but less than or equal to 250Ml/a at a non-standard rate	
Definition		Total volume greater than 100Ml/a but less that equal to 250Ml/a at non-standard rate.	n or
Processing rules		Brought forward: 3.4 line 33	

21	>250Ml/a, non-standard rate		m ³
Full line title		Volume greater than 250Ml/a at non-standard rate	
Definition		Total volume greater than 250Ml/a at non-stan rate.	dard
Processing rules		Brought forward: 3.4 line 34	

Block C – Fixed Charges

22	Electro-mechanical meters £		£
Full line title		Fixed charge for electro-magnetic meters	
Definition		Fixed charge to be applied to discharge from p with an electro-magnetic meters.	roperties
Processing rules		Input field	

23	15mm or smaller		£
Full line title		Fixed charge for 15 mm meters or smaller	
Definition		Fixed charge to be applied to discharge from p with 15mm meter or smaller.	properties
Processing rules		Input field	

Table 4.4: Sewerage Service – measured customers' tariffs and revenue

24	20mm		£
Full line title		Fixed charge for 20mm meters	
Definition		Fixed charge to be applied to discharge from powith a 20mm meter.	roperties
Processing rules		Input field	

25	25mm		£
Full line title		Fixed charge for 25mm meters	
Definition		Fixed charge to be applied to discharge from p with a 25mm meter.	roperties
Processing rules		Input field	

26	40mm		£
Full line title		Fixed charge for 40mm meters	
Definition		Fixed charge to be applied to discharge from powith a 40mm meter.	roperties
Processing rules		Input field	

27	50mm		£
Full line title		Fixed charge for 50mm meters	
Definition		Fixed charge to be applied to discharge from properties with a 50mm meter.	
Processing rules		Input field	

28	80mm		£
Full line title		Fixed charge for 80mm meters	
Definition		Fixed charge to be applied to discharge from powith a 80mm meter.	roperties
Processing rules		Input field	

29	100mm		£
Full line title		Fixed charge for 100mm meters	
Definition		Fixed charge to be applied to discharge from properties with a 100mm meter.	
Processing rules		Input field	

Table 4.4: Sewerage Service – measured customers' tariffs and revenue

30	150mm		£
Full line title		Fixed charge for 150mm meters	
Definition		Fixed charge to be applied to discharge from powith a 150mm meter.	roperties
Processing rules		Input field	

31	200mm		£
Full line title		Fixed charge for 200mm meters	
Definition		Fixed charge to be applied to discharge from p with a 200mm meter.	roperties
Processing rules		Input field	

32	250mm		£
Full line title		Fixed charge for 250mm meters	
Definition		Fixed charge to be applied to discharge from powith a 250mm meter.	roperties
Processing rules		Input field	

33	300mm		£
Full line title		Fixed charge for 300mm meters	
Definition		Fixed charge to be applied to discharge from p with a 300mm meter.	roperties
Processing rules		Input field	

34	400mm		£
Full line title		Fixed charge for 400mm meters	
Definition		Fixed charge to be applied to discharge from powith a 400mm meter.	roperties
Processing rules		Input field	

35	450mm		£
Full line title		Fixed charge for 450mm meters	
Definition		Fixed charge to be applied to discharge from properties with a 450mm meter.	
Processing rules		Input field	

Table 4.4: Sewerage Service – measured customers' tariffs and revenue

36	600mm		£
Full line title		Fixed charge for 600mm meters	
Definition		Fixed charge to be applied to discharge from properties with a 600mm meter	
Processing rules		Input field	

Block D – Volumetric Charges

37	First 23.7	$5m^3$ pa, meters <= 20mm £/m ³	
Full line title		Tariff for the first 25m ³ per annum for meters up to and including 20mm	
Definition		The base tariff for the first 25m ³ pa for meters < 20mm. This should be the nominal charge takin account of any tariff or inflation change assump	ng
Processing rules		Input field	

38	Volume over 2	me over 23.75m³ pa, meters of diameter <= 20mm £/m³	
Full line title		Tariff for volume over 25m ³ per annum for meters up to and including 20mm	
Definition		The tariff for volumes above the first 25m ³ pa first expectation meters <=20mm. This should be the nominal catalog account of any tariff or inflation change assumptions.	
Processing rules		Input field	

Table 4.4: Sewerage Service – measured customers' tariffs and revenue

39	Volume f	or meters >20mm, standard tariff	£/m³
Full line title		Tariff for volume for meters less than 20mm, standard tariff	
Definition		Tariff for volume for meters less than 20mm, st tariff.	andard
Processing rules		Input field	

40	<=100Ml/a, non-standard rate		£/m³
Full line title		Tariff for volume <=100Ml/a, non-standard rate	
Definition		Tariff for volume <=100Ml/a, non-standard rate).
Processing rules		Input field	

41	>100 <= 250 MI/a, non-standard rate		£/m³
Full line title		Tariff for volume >100 <= 250 Ml/a, non-standard rate	
Definition		Tariff for volume >100 <= 250 Ml/a, non-standard rate.	
Processing rules		Input field	

42	>250Ml/a, non-standard rate		£/m³
Full line title		Tariff for volume >250Ml/a, non-standard rate	
Definition		Tariff for volume >250Ml/a, non-standard rate.	
Processing rules		Input field	

Table 4.4: Sewerage Service – measured customers' tariffs and revenue

Block E – Revenue

43	Fixed Ch	arges	£m
Full lin	e title	Revenue from fixed charges	
Definit	ion	Total revenue from fixed charges to measured properties.	
Processing rules		Calculated field: Sum of the product (lines 1 to 22 to 36)	15, lines

44	First 23.75m ³ pa, meters <= 20mm		£m
Full line title		Total revenue for the first 25m³ pa for meters <= 20mm	
Definition		Revenue from volumetric charges for non-domestic properties for volumes up to 25m³ per annum for meters up to and including 20mm.	
Processing rules		Calculated field: line 16 x line 37	

45	Volume o	Volume over 23.75m³ pa, meters of diameter <= 20mm £m	
Full line title		Total revenue for volumes over 25m³ pa for meters <= 20mm	
Definition		Revenue from volumetric charges for non-domproperties for volumes over 25m³ per annum foup to and including 20mm.	estic or meters
Processing rules		Calculated field: line 17 x line 38	

46	Volume for meters >20mm, standard tariff £m		£m
Full line title		Revenue from properties with meters >20mm, standard tariff	
Definition		Revenue from volumetric charge for meters gr than 20mm, standard tariff.	eater
Processing rules		Calculated field: line 18 x line 39	

Table 4.4: Sewerage Service – measured customers' tariffs and revenue

47	<=100Ml/a, non-standard rate £m		£m
Full line title		Revenue from properties using less than or equal to 100Ml/a charged at a non-standard rate	
Definition		Revenue from properties using <=100Ml/a char non-standard rate.	rged at a
Processing rules		Calculated field: line 19x line 40	

48	>100 <= 250 MI/a, non-standard rate		£m
Full line title		Revenue from properties using >100 <= 250 Ml/a charged a non-standard rate	
Definition		Revenue from properties using >100 <= 250 M charged a non-standard rate.	II/a
Processing rules		Calculated field: line 20 x line 41	

49	>250 MI/a, non-standard rate		£m
Full line title		Revenue from properties using greater than 250Ml/a, non-standard rate	
Definition		Revenue from properties using greater than 25 non-standard rate.	0Ml/a,
Processing rules		Calculated field: line 21 x line 42	

Table 4.4: Sewerage Service – measured customers' tariffs and revenue

Block F – Revenue Summary

50	Total Revenue		£m
Full line title		Total revenue from measured properties	
Definition		Total revenue received from measured properti	es.
Processing rules		Calculated field: sum of lines 43 to 49	

Table 4.5: Sewerage Service – tariffs and revenue for property and highway drainage

Block A – Property water and Highway Drainage – Unmeasured Properties

1	RV for Properties billed for standard tariff – Property Drainage		£m
Full line title		Rateable Value for properties billed for standard tariff – Property Drainage	
Definition		The rateable value of all properties that are bille standard tariff for property drainage.	ed at the
Processing rules		Brought forward: 3.3 line 15	

2	RV for Properties billed for standard tariff – Highway Drainage		£m
Full line title		Rateable Value for properties billed for standard tariff – Property Drainage	
Definition		The rateable value of all properties that are bill standard tariff for property drainage.	ed at the
Processing rules		Brought forward: 3.3 line 16	

3		Area of Properties billed for standard tariff – area based Property drainage		
Full line title		Area of Properties billed for standard tariff – are Property drainage	ea based	
Definition		Area of Properties billed for standard tariff – are Property drainage.	ea based	
Processing rules		Brought forward: 3.3 line 17		

Table 4.5: Sewerage Service – tariffs and revenue for property and highway drainage

Block B – Property Water & Highway Drainage – Measured Properties

4	RV for Properties billed for standard tariff – Property Drainage		
Full line title		Rateable Value for properties billed for standard tariff – Property Drainage	
Definition		The rateable value of all properties that are bille standard tariff for property drainage.	ed at the
Processing rules		Brought forward: 3.4 line 36	

5	RV for Properties billed for standard tariff – Highway Drainage		
Full line title		Rateable Value for properties billed for standard tariff – Property Drainage	
Definition		The rateable value of all properties that are bill standard tariff for property drainage.	ed at the
Processing rules		Brought forward: 3.4 line 37	

6	Area of Properties billed for standard tariff – area based Property drainage		m ²
Full line title		Area of Properties billed for standard tariff – are Property drainage	ea based
Definition		Area of Properties billed for standard tariff – are Property drainage.	ea based
Processing rules		Brought forward: 3.4 line 38	

Table 4.5: Sewerage Service – tariffs and revenue for property and highway drainage

Block C – Tariffs Unmeasured Property

7	Property Drainage – standard RV Tariff (unmeasured) p/£RV		p/£RV
Full line title		Property drainage – standard rateable value tariff (unmeasured)	
Definition		Tariff for property drainage – standard rateable (unmeasured).	value
Processing rules		Brought forward: 3.4 line 36	

8	Highway drainage – standard RV tariff (unmeasured)		p/£RV
Full lin	e title	Highway drainage – standard rateable value tariff (unmeasured)	
Definition		Tariff for highway drainage – standard rateable (unmeasured).	e value
Processing rules		Brought forward: 3.4 line 37	

9	Property drainage – standard area tariff		p/m ²
Full line title		Property drainage – standard area tariff	
Definition		Tariff for property drainage – standard area tariff.	
Processing rules		Brought forward: 3.4 line 38	

Table 4.5: Sewerage Service – tariffs and revenue for property and highway drainage

Block D – Tariffs – measured properties

10	Property	operty drainage – standard RV tariff (measured) p/£RV	
Full line title		Property drainage – standard rateable value tariff (measured)	
Definition		Tariff for property drainage – standard rateable tariff (measured).	value
Processing rules		Input field	

11	Highway drainage – standard RV tariff (measured)		p/£RV
Full line title		Highway drainage – standard rateable value tariff (measured)	
Definition		Tariff for highway drainage – standard rateable tariff (measured).	e value
Processing rules		Input field	

12	Property drainage – standard area tariff (measured)		p/m²
Full line title		Property drainage – standard area tariff (measured)	
Definition		Tariff for property drainage – standard area tari (measured).	ff
Processing rules		Input field	

Table 4.5: Sewerage Service – tariffs and revenue for property and highway drainage

Block E – Revenue

13	Property	erty drainage – standard RV tariff (unmeasured) £m	
Full line title		Property drainage – standard rateable value tariff (unmeasured)	
Definition		Revenue received from properties receiving prodrainage at standard rateable value tariff (unme	
Processing rules		Calculated: line 7 x line 1 x 1,000,000	

14	Highway drainage – standard RV tariff (unmeasured) £m		£m
Full line title		Highway drainage – standard rateable value tariff (unmeasured)	
Definition		Revenue received from properties receiving hidrainage at standard rateable value tariff (unmeasured).	ghway
Processing rules		Calculated: line 2 x line 8 x 1,000,000	

15	Property drainage – standard area tariff (unmeasured) £m		£m
Full lin	e title	Property drainage – standard area tariff (unmeasured)	
Definition		Revenue received from properties receiving prodrainage at standard area tariff (unmeasured).	perty
Processing rules		Calculated: line 9 x line 3	

16	Property drainage – standard RV tariff (measured) £m		£m
Full line title		Property drainage – standard rateable value tariff (measured)	
Definition		Revenue received from properties receiving property drainage at standard rateable value tariff (measured).	
Processing rules		Calculated: line 10 x line 4 x 1,000,000	

Table 4.5: Sewerage Service – tariffs and revenue for property and highway drainage

17	Highway drainage – standard RV tariff (measured) £m		£m
Full line title		Highway drainage – standard rateable value tariff (measured)	
Definition		Revenue received from properties receiving hig drainage at standard rateable value tariff (meas	
Processing rules		Calculation: line 11 x line 5 x 1,000,000	

18	Property drainage – standard area tariff (measured) £m		£m
Full line title		Property drainage – standard area tariff (measured)	
Definition		Revenue received from properties receiving prodrainage at standard area tariff.	operty
Processing rules		Calculation: line 12 x line 6 x 1,000,000.	

Block F – Revenue Summary

19	9 Total Revenue		£m
Full line title		Total revenue from property & highway drainage	
Definition		Total revenue from property & highway drainage.	
Processing rules		Calculation: sum of lines 13 to 18	

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

BLOCK A – TRADE EFFLUENT DISCHARGERS

1	Number billed for standard rates nr		nr
Full line title		Number of customers charged for trade effluent at the standard rates.	
Definition		Number of customers charged for trade effluen standard rates.	t at the
Processing rules		Input field	

2	Number billed for non-standard rates nr		nr
Full line title		Number of customers charged for trade effluent at non-standard rates.	
Definition		Number of customers charged for trade effluer standard rates. This should not include custom receive a harmonisation cap or a treatment cap	ers who
Processing rules		Input field	

3	Total		nr
Full line title		Number of customers charged for trade effluent	
Definition		Number of customers charged for trade effluen	t
Processing rules		Calculated field: sum of lines 1 and 2	

4	Not in use		
Full lin	e title		
Definition			
Processing rules			

BLOCK B - AVAILABILITY CHARGING PARAMETERS

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

5	Chargeable daily volume - standard rate		m^3
Full line title		Chargeable volume of trade effluent - standard	rate
Definition		Volume of trade effluent liable for availability the standard rate for R, V, B and S	charge at
Processing rules		Input field	

6	Settled biological oxygen demand (sBODl) - charged at standard rate		Kg/day
Full line title		Total settled BOD load of trade effluent chargeable at standard rate	
Definition		Total settled BOD load of trade effluent charge standard rate Include large users.	eable at
Processing rules		Input field	

7	Suspende	ed solids (TSSI) - charged at standard rate Kg/day	
Full line title		Availability charge for the suspended solids parameter for trade effluent	
Definition		Average availability charge per kg of the SS of effluent receiving secondary treatment (or bette Include large users.	
Processing rules		Input field	

8	Chargeable volume - non-standard rate m ³		m^3
Full line title		Chargeable volume of trade effluent - non-standard rates	
Definition		Volume of trade effluent liable for availability charge at non-standard rates for R, V, B and S. Include large users.	
Processing rules		Input field	

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

9		Settled biological oxygen demand (sBODI) - charged at non-standard rate Kg/day		
Full line title		Total settled BOD load of trade effluent chargeable at non-standard rate		
Definition		Total settled BOD load of trade effluent charge non-standard rate. Include large users.	able at	
Processing rules		Input field		

10	Suspended solids (TSSI) - charged at non-standard rate Kg/day		
Full line title		Availability charge for the suspended solids parameter for trade effluent	
Definition		Average availability charge per kg of the SS of effluent receiving secondary treatment (or bett Include large users.	
Processing rules		Input field	

BLOCK C – SCOTTISH AVERAGE SEWERAGE STRENGTH

11	Settled cl	Settled chemical oxygen demand (Os)	
Full line title		Average sewage strength for settled chemical oxygen demand	
Definition		Average sewage strength for chemical oxygen as used for trade effluent charging	demand
Processing rules		Input field	

12	Total suspended solids (Ss)		Mg/l
Full line title		Average strength for suspended solid	
Definition		Average strength for suspended solid as used f effluent charging	or trade
Processing rules		Input field	

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

BLOCK D - ANNUAL VOLUMES AND STRENGTH ADJUSTED VOLUMES

13	Actual vo	olume discharged (AVD) - standard rate	m^3
Full line title		Volume of trade effluent discharged charged at the standard rates	
Definition		Volume of trade effluent discharges subject to for R and V at the standard rates. Include large users.	charges
Processing rules		Input field	

14	Strength adjus	ted volume for settled COD - standard rate	m^3
Full line title		Strength adjusted annual volume for settled COD charged at the standard rate	
Definition		Annual volume of trade effluent charged at the rate that is receiving secondary treatment (or b adjusted for relative strength compared to SW (Ot/Os) (Sum of AVD x Ot/Os for all dischargers)	etter)
Processing rules		Input field	

15	_	Strength adjusted volume for suspended solids - nestandard rate		
Full line title Strength adjusted annual volume for the standard rate		Strength adjusted annual volume for suspended the standard rate	l solids at	
Definition		Annual volume of trade effluent charged at star rates for sludge treatment adjusted for relative compared to SW average St/Ss. (Sum of AVD for all dischargers). Include large users.	strength	
Processing rules Input field				

16	Actual volume discharged (AVD) - at non-standard rates m ³		
Full line title		Volume of trade effluent discharged charged at non-standard rates	
Definit	ion	Annual volume of trade effluent discharges sucharges for R and V at non-standard rates. Include large users.	bject to
Processing rules		Input field	

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

17	Strength adjusted volume for settled - at non-standard rates m ³		m ³
Full line title		Strength adjusted annual volume for settled - charged at non-standard rate	
Definit	ion	Annual volume of trade effluent charged at nor standard rate that is receiving secondary treatm better) adjusted for relative strength compared average (Ot/Os). (Sum of AVD x Ot/Os for all dischargers). Include large users.	ent (or
Processing rules		Input field	

18	Strength adjusted volume for suspended solids - at non- standard rates		m^3
Full line title		Strength adjusted annual volume for suspended solids at non- standard rate	
Definition		Annual volume of trade effluent charged at not standard rates for sludge treatment adjusted for strength compared to SW average St/Ss. (Sum x St/Ss for all dischargers). Include large users.	r relative
Processing rules		Input field	

BLOCK E – AVAILABILITY CHARGE - FIXED

19	Reception charge (Ra) - standard rate		£/m³/day
Full line title		Annual availability charge for reception	
Definition		Annual reception capacity charge for service availability for dischargers at properties payi standard rates.	
Processing rules		Input field	

20	Volumetric / primary charge (Va) - standard rate £/m		£/m³/day
Full line title		Annual availability charge for volume (primary charge)	
Definition		Annual volumetric capacity charge for service availability for dischargers at properties paying the standard rates.	
Processing rules Input f		Input field	

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

21	Biological capacity charge (Ba) - standard rate £/m³/day		£/m³/day
Full line title		Annual availability charge for biological capacity	
Definition		Annual biological capacity charge for service availability for dischargers at properties payi standard rates.	
Processing rules		Input field	

22	Sludge capacity charge (Sa) - standard rate		£/m³/day
Full line title		Annual availability charge for sludge capacity	
Definition		Annual biological capacity charge for service availability for dischargers at properties paying the standard rates.	
Processing rules		Input field	

23	Average reception charge for properties charged at non-standard rates £/m³/day		
Full line title		Average availability charge for reception for properties charged at non-standard rates	
Definition		Average reception capacity charge payable a service availability for dischargers at propert non-standard rates.	
Processing rules		Input field	

24	Average volumetric / primary charge for properties charged at non-standard rates		£/m³/day
Full line title		Average availability charge for volume (primary charge) for properties charged at non-standard rates	
Definition		Annual volumetric capacity charge payable for service availability for dischargers at propaying non-standard rates.	•
Processing rules		Input field	

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

25	Average biological capacity charge for properties charged at non-standard rates £/kg/c		£/kg/day
Full line title		Average availability charge payable annually for biological capacity for properties charged at non-standard rates	
Definition		Annual biological capacity charge for service availability for dischargers at properties payi standard rates.	
Processing rules		Input field	

26	Average sludge capacity charge for customers charged at non-standard rates		£/kg/day
Full line title		Average availability charge payable annually for sludge capacity for properties charged at non-standard rates	
Definition		Annual biological capacity charge for servic availability for dischargers at properties pay standard rates.	
Proces	ssing rules	Input field	

BLOCK F - OPERATING CHARGE - VARIABLE

27	Reception	Reception charge (Ro) - standard rate	
Full line title		Operating charge for reception – standard rate	
Definition		Annual operating charge for reception (Ro) for dischargers at properties paying the standard ra	tes.
Processing rules		Input field	

28	Volumetric / primary charge (Vo) - standard rate £/m³		£/m³
Full line title		Annual volumetric (primary) operating charge	
Definition		Annual volumetric operating charge (Vo) for dischargers at properties paying the standard rates.	
Processing rules		Input field	

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

29	Secondary treatment charge (Bo) - standard rate (for Scottish average strength - sCOD)		
Full line title		Operating charge for secondary treatment – standard rate	
Definition		Annual operating charge for secondary treatmedischargers at properties paying the standard range scottish average strength sewage	
Processing rules		Input field	

30	Sludge treatment charge (So) - standard rate (for Scottish average strength - SS)		
Full line title		Operating charge for sludge treatment – standard rate	
Definition		Annual operating charge for sludge treatment (dischargers at properties paying the standard range Scottish average strength sewage	, ,
Processing rules		Input field	

31	Average	Average reception charge - non-standard rates	
Full line title		Average operating charge for reception – standard rate	
Definition		Average operating charge for reception (Ro) fo dischargers at properties paying non-standard r	
Processing rules		Input field	

32	Average volumetric / primary charge - non-standard rates £/m ³		£/m³
Full line title		Average volumetric (primary) operating charge	
Definition		Average volumetric operating charge (Vo) for dischargers at properties paying non-standard	
Processing rules		Input field	

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

33	Average secondary treatment charge - non-standard rates (for (non-standard) Scottish average strength - sCOD) £/m³		
Full line title		Operating charge for secondary treatment – nor standard rate	1-
Definition		Average operating charge for secondary treatm dischargers at properties paying non-standard r Scottish average strength sewage	
Processing rules		Input field	

34	Average sludge treatment charge - non-standard rates (for (non-standard) Scottish average strength - SS)		
Full line title		Operating charge for sludge treatment – non-standard rate	
Definition		Average operating charge for sludge treatment dischargers at properties paying non-standard a Scottish average strength sewage	` '
Processing rules		Input field	

BLOCK G - REVENUE

35	Availability charge (Ca) - customers billed for standard rates		£
Full line title		Revenue from availability charge (Ca) - customers paying standard rates	
Definition		Revenue from availability charge (Ca) - custom paying standard rates	ners
Processing rules		Calculated field: (line 5 x (line 19 + line 20) + line 21) + (line 7 x line 22))*365	(line 6 x

36	Availability charge (Ca) - customers billed for non-standard rates		
Full line title		Revenue from availability charge (Ca) - customers paying non-standard rates	
Definition		Revenue from availability charge (Ca) - custor paying non-standard rates	mers
Processing rules		Calculated field: (line 8 x (line 23 + line 24) + line 25) + (line 10 x line 26))*365	(line 9 x

Table 4.6 – Trade Effluent - Customers billed for Standard & Non-Standard Rates (excluding customers receiving Harmonisation or Treatment Caps & those that do not pay with reference to the Mogden Formula)

37	Operating rates	Operating charge (Co) - customers billed for standard rates	
Full line title		Revenue from operating charge (Co) - customers paying standard rates	
Definition		Revenue from operating charge (Co) - custome paying standard rates	rs
Processing rules		Calculated field: line 13 x (line 27 + line 28) + x line 29) + (line 15 x line 30)	(line 14

38	Operating charge (Co) - customers billed for non-standard rates		£
Full line title		Revenue from operating charge (Co) - customers paying non-standard rates	
Definition		Revenue from operating charge (Co) - custome paying non-standard rates	ers
Processing rules		Calculated field: line 16 x (line 31 + line 32) + x line 33) + (line 18 x line 34)	(line 17

BLOCK H - REVENUE SUMMARY

39	Total rev	Total revenue	
Full line title		Total revenue from trade effluent customers billed for Standard & Non-Standard Rates	
Definit	ion	Total revenue from trade effluent customers bil Standard & Non-Standard Rates (excluding cus receiving Harmonisation or Treatment Caps & that do not pay with reference to the Mogden F Include large users	stomers those
Processing rules		Calculated field: sum of lines 35 to 38	

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

BLOCK A – TRADE EFFLUENT DISCHARGERS

1	Number	aber receiving harmonisation cap	
Full line title		Number of customers charged for trade effluent receiving harmonisation cap.	
Definition		Number of customers charged for trade effluen receiving harmonisation cap.	t
Processing rules		Input	

2	Number receiving treatment cap		nr
Full line title		Number of customers charged for trade effluent receiving treatment cap.	
Definition		Number of customers charged for trade effluer receiving treatment cap.	nt
Processing rules		Input	

3	Total		nr
Full line title		Number of customers charged for trade effluent	
Definition		Number of customers charged for trade effluen	t.
Processing rules		Calculated field: The sum of lines 1 and 2	

4	Not in use		
Full line title		Not in use	
Definition			
Processing rules			

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

BLOCK B – AVAILABILITY CHARGING PARAMETERS

5	Chargeable daily volume - harmonisation cap		m ³
Full line title		Chargeable volume of trade effluent – harmoni cap	sation
Definition		Volume of trade effluent liable for availability from customers receiving harmonisation cap.	charge
Proces rules	sing	Input	

6	Settled biological oxygen demand (sBODl) - harmonisation cap Kg/day		Kg/day
Full line title		Total settled BOD load of trade effluent – harmonisation cap	
Definition		Total settled BOD load of trade effluent from customers receiving harmonisation cap.	
		Include customers whose water supplies are fresources other than SW. Include large users.	om
Processing rules		Input	

7	Suspende	Suspended solids (TSSI) - harmonisation cap Kg/day	
Full line title		Availability charge for the suspended solids parameter for trade effluent	
Definition		Average availability charge per kg of the SS of effluent receiving secondary treatment (or bette customers receiving harmonisation cap. Include customers whose water supplies are fro sources other than SW. Include large users.	er) from
Processing Input rules			

8	Chargeable vo	olume - treatment cap	m^3
Full line title		Chargeable volume of trade effluent – treatment cap	
Definition		Volume of trade effluent liable for availability from customers receiving treatment cap. Include customers whose water supplies are fresources other than SW. Include large users.	C
Processing rules		Input	

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

9	Settled biological oxygen demand (sBODI) - treatment cap Kg/day		
Full line title		Total settled BOD load of trade effluent receiving treatment cap	
Definition		Total settled BOD load of trade effluent from creceiving treatment cap. Include customers whose water supplies are from sources other than SW. Include large users.	
Processing rules		Input	

10	Suspended solids (TSSI) - treatment cap		Kg/day
Full line title Availability charge for the suspended solids particular for trade effluent		nrameter	
Definition		Average availability charge per kg of the SS of effluent receiving secondary treatment (or bett customers receiving treatment cap. Include customers whose water supplies are fresources other than SW. Include large users.	er) from
Processing rules		Input	

BLOCK C - CUSTOMERS THAT ARE NOT BILLED WITH REFERENCE TO THE MOGDEN FORMULA

11		Number of customers that are not billed with reference to the Mogden formula		
Full line title		Number of customers that are not billed with reference to the Mogden formula		
Definition		Number of customers that are not billed with reto the Mogden formula (do not include those the receive harmonisation or treatment caps or those at non-standard rates (as in Table 4.6).	at	
Processing rules		Input		

12		arged by customers that are not billed with ne Mogden formula	m^3
Full li	ne title	Volume discharged by customers that are not billed with reference to the Mogden formula	
Defini	ition	Volume discharged by customers that are not be with reference to the Mogden formula (do not those that receive harmonisation or treatment of those paying at non-standard rates (as in Table	include caps or
Processing rules		Input	

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

13		Fotal revenue from customers that are not billed with reference to the Mogden formula	
Full line title		Total revenue from customers that are not billed reference to the Mogden formula	d with
Definition		Total revenue from customers that do not pay veriference to the Mogden formula (do not include that receive harmonisation or treatment caps or paying at non-standard rates (as in Table 4.6)	le those
Processing rules		Input	

BLOCK D - ANNUAL VOLUMES AND STRENGTH ADJUSTED VOLUMES

14	Actual volume discharged (AVD) - harmonisation cap m ³		m ³
Full line title		Volume of trade effluent discharged from customers receiving harmonisation cap	
Definition		Volume of trade effluent discharges from custo receiving harmonisation caps. Include customers whose water supplies are fro sources other than SW. Include large users.	
Processing rules		Input	

15	Strength adjust cap	sted volume for settled COD - harmonisation	m ³
Full line title		Strength adjusted annual volume for settled COD from customers receiving harmonisation cap.	
Definit	tion	Annual volume of trade effluent from custome receiving harmonisation caps that is receiving secondary treatment (or better) adjusted for relative strength compared to SW average (Ot/Os). (Sum of AVD x Ot/Os for all dischargers).	
Processing rules		Input	

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

16	Strength adjusted volume for suspended solids - harmonisation cap m ³		
Full line title		Strength adjusted annual volume for suspended from customers receiving harmonisation cap	l solids
Definition		Annual volume of trade effluent from customer receiving harmonisation caps for sludge treatm adjusted for relative strength compared to SW St/Ss. (Sum of AVD x St/Ss for all dischargers Include customers whose water supplies are from sources other than SW. Include large users.	ent average).
Processing Input rules			

17	Actual volume discharged (AVD) - treatment cap		m^3
Full line title		Volume of trade effluent discharged from customers receiving treatment cap	
Definition		Annual volume of trade effluent discharges sul charges for R and V from customers receiving treatment cap. Include customers whose water supplies are fresources other than SW. Include large users.	·
Processing rules		Input	

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

18	Strength	adjusted volume for settled - treatment cap m ³	
Full line title		Strength adjusted annual volume for settled – from customers receiving treatment cap	l
Definit	ion	Annual volume of trade effluent from customers receiving treatment cap that is receiving secondary treatment (or better) adjusted for relative strength compared to SW average (Ot/Os). (Sum of AVD x Ot/Os for all dischargers). Include customers whose water supplies are from sources other than SW. Include large users.	,
Processing Input rules			

19	Strength adjusted volume for suspended solids - treatment cap		m ³
Full line title		Strength adjusted annual volume for suspend from customers receiving treatment caps	ded solids
Definit	ion	Annual volume of trade effluent from custor receiving treatment caps for sludge treatment for relative strength compared to SW averag (Sum of AVD x St/Ss for all dischargers). Include customers whose water supplies are sources other than SW. Include large users.	at adjusted ge St/Ss.
Processing rules		Input	

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

BLOCK E – AVAILABILITY CHARGE - FIXED

20	Reception charge (Ra) - harmonisation cap £/m³/day		£/m³/day
Full lin	e title	Annual availability charge for reception	
Definition		Annual reception capacity charge for service availability for dischargers at properties receharmonisation cap.	
Processing rules		Input	

21	Volumetric / p	primary charge (Va) - harmonisation cap £/m³/day	
Full line title		Annual availability charge for volume (primary charge)	
Definition		Annual volumetric capacity charge for servi availability for dischargers at properties receivarmonisation cap.	
Proces	ssing rules	Input	

22	Biologica	al capacity charge (Ba) - harmonisation cap £/m³/day	
Full line title		Annual availability charge for biological capacity – harmonisation cap	
Definition		Annual biological capacity charge for service availability for dischargers at properties rece harmonisation cap.	
Processing rules		Input	

23	Sludge capaci	ty charge (Sa) - harmonisation cap £/m³/day	
Full line title		Annual availability charge for sludge capacity – harmonisation cap	
Definition		Annual biological capacity charge for service availability for dischargers at properties receiving harmonisation cap.	
Processing rules		Input	

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

24	Average reception charge for properties - treatment cap £/m³/day		£/m³/day
Full line title		Average availability charge for reception for properties receiving treatment cap	
Definition		Average reception capacity charge payable a service availability for dischargers at propert receiving treatment cap.	
Processing rules		Input	

25	Average volumetric / primary charge for properties - treatment cap		£/m³/day
Full line title		Average availability charge for volume (primary charge) for properties receiving treatment cap	
Definition		Annual volumetric capacity charge payable for service availability for dischargers at proreceiving treatment cap.	•
Processing rules		Input	

26	Average biological capacity charge for properties - treatment cap		£/kg/day
Full line title		Average availability charge payable annually for biological capacity for properties receiving treatment cap	
Definition		Annual biological capacity charge for service availability for dischargers at properties rece treatment cap.	
Processing rules		Input	

27	Average sludg	ge capacity charge for customers - treatment	£/kg/day
Full line title		Average availability charge payable annually for sludge capacity for properties receiving treatment cap	
Definition		Annual biological capacity charge for servic availability for dischargers at properties recent treatment cap.	
Processing rules		Input	

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

BLOCK F - OPERATING CHARGE - VARIABLE

28	Reception charge (Ro) - harmonisation cap £/m ³		£/m³
Full line title		Operating charge for reception – harmonisation cap.	
Definition		Annual operating charge for reception (Ro) for dischargers at properties receiving harmonisation	
Processing rules		Input	

29	Volumetric / primary charge (Vo) - harmonisation cap £/m ³		
Full line title		Annual volumetric (primary) operating charge – harmonisation cap.	
Definition		Annual volumetric operating charge (Vo) for dischargers at properties receiving harmonisation	on cap.
Processing rules		Input	

30	Secondary treatment charge (Bo) - harmonisation cap (for harmonisation cap average Scottish average strength - sCOD)		
Full line title		Operating charge for secondary treatment – harmonisation cap	
Definition		Annual operating charge for secondary treatmedischargers at properties receiving harmonisation for harmonisation cap average Scottish average sewage.	on cap
Processing rules		Input	

31	Sludge treatment charge (So) - harmonisation cap (for harmonisation cap average Scottish average strength - SS)		
Full line title		Operating charge for sludge treatment – harmonisation cap	
Definition		Annual operating charge for sludge treatment of dischargers at properties receiving harmonisation for harmonisation cap average Scottish average strength sewage.	on cap
Processing rules		Input	

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

32	Average reception charge - treatment caps £/1		£/m³
Full line title		Average operating charge for reception – treatment cap	
Definition		Average operating charge for reception (Ro) for dischargers at properties receiving treatment ca	
Processing rules		Input	

33	Average volur	lumetric / primary charge - treatment caps £/m³	
Full line title		Average volumetric (primary) operating charge – treatment cap	
Definition		Average volumetric operating charge (Vo) for dischargers at properties receiving treatment ca	
Processing rules		Input	

34	_	Average secondary treatment charge - treatment cap (for treatment cap average Scottish average strength - sCOD) £/m³		
Full line title		Operating charge for secondary treatment – trea	atment	
Definition		Average operating charge for secondary treatmedischargers at properties receiving treatment cattreatment cap average Scottish average strength	p for	
Processing rules		Input		

35	Average sludge treatment charge – treatment cap (for treatment cap average Scottish average strength - SS)		
Full line title		Operating charge for sludge treatment – treatm	ent cap
Definition		Average operating charge for sludge treatment dischargers at properties receiving treatment catreatment cap average Scottish average strengt sewage.	ap for
Processing rules		Input	

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

BLOCK G - REVENUE

36		Availability charge (Ca) - customers receiving harmonisation caps		
Full line title		Revenue from availability charge (Ca) - customers receiving harmonisation caps		
Definition		Revenue from availability charge (Ca) - custom receiving harmonisation caps.	ners	
Processing rules		Calculated field: (line 5 x (line 20 + line 21) + line 22) + (line 7 x line 23))*365	(line 6 x	

37	Availability charge (Ca) - customers receiving treatment caps		£m
Full line title		Revenue from availability charge (Ca) - customers receiving treatment caps	
Definition		Revenue from availability charge (Ca) - custor receiving treatment caps.	ners
Processing rules		Calculated field: (line 8 x (line 24 + line 25) + line 26) + (line 10 x line 27))*365	(line 9 x

38		Operating charge (Co) - customers receiving harmonisation caps	
Full line title		Revenue from operating charge (Co) - customers receiving harmonisation caps	
Definition		Revenue from operating charge (Co) - custome receiving harmonisation caps.	rs
Processing rules		Calculated field: line 14 x (line 28 + line 29) + x line 30) + (line 16 x line 31)	(line 15

39	Operating charge (Co) - customers receiving treatment caps		£m
Full line title		Revenue from operating charge (Co) - customers receiving treatment caps	
Definition		Revenue from operating charge (Co) - custome receiving treatment caps.	ers
Processing rules		Calculated field: line 17 x (line 32 + line 33) + x line 34) + (line 19 x line 35)	(line 18

Table 4.7 – Trade Effluent - Customers receiving Harmonisation or Treatment Caps and those that do not pay with reference to the Mogden Formula

BLOCK H – REVENUE

40	Total rev	Total revenue	
Full line title		Total trade effluent revenue Customers receiving Harmonisation or Treatment Caps and those are not billed with reference to the Mogden Formula	
Definition		Total revenue received for trade effluent discharges from all customers. Include large users.	
Processing rules		Calculated field: Line 13 plus lines 36 to 39	

41	Total Trade Effluent revenue		£m
Full line title		Total trade effluent revenue from all sources	
Definition		Total trade effluent revenue from all sources in large users.	ncluding
Processing rules		Calculated field: Line 39 of table 4.6 plus line table 4.7	40 of

Table 4.8: Levels of service output projections

BLOCK A – PERFORMANCE MEASURES

1		Annual rate of complaints (number of complaints per 100 customers) – on retail service		
Full lin	e title	On retail service		
Definition		Expected annual rate of complaints from retail customers in respect of retail services.		
Processing rules		Input field		

2	Annual rate of complaints (number of complaints per 100 customers) – on wholesale activities		
Full lin	e title	On wholesale activities	
Definition		Expected annual rate of complaints from retail customers in respect of activities carried out by wholesale business.	y the
Processing rules		Input field	

3	Handling time for phone complaints – on retail service Days		Days
Full line title		On retail service	
Definition		Expected time taken by the applicant to respon phone complaints from retail customers in respondation retail services.	d to ect of
Processing rules Input field			

4	Handling time for phone complaints – on wholesale activities Days		Days
Full line title		On wholesale activities	
Definition		Expected time taken by the applicant to responsible phone complaints from retail customers in responsitivities carried out by the wholesale business	ect of
Processing rules In		Input field	

Table 4.8: Levels of service output projections

5	Response time	Response time for written complaints – on retail service	
Full lin	e title	On retail service	
		Expected time taken by the applicant to responsively written complaints from retail customers in responsively services.	
Processing rules		Input field	

6	Response time activities	Response time for written complaints – on wholesale activities	
Full line title		On wholesale activities	
Definition		Expected time taken by the applicant to responsive written complaints from retail customers in responsivities carried out by the wholesale business	pect of
Processing rules		Input field	

7	Phone answer	Phone answering time	
Full line title		Phone answering time	
Definition		Expected time taken to answer incoming phor from retail customers.	ne calls
Processing rules		Input field	

8	Response time for phone queries – on retail service		Days
Full line title		On retail service	
Definition		Expected response time for phone queries f customers in respect of retail services.	rom retail
Processing rules		Input field	

Table 4.8: Levels of service output projections

9	Response time for phone queries – on wholesale activities		Days
Full lin	e title	On wholesale activities	
Definition		Expected response time for phone queries from customers in respect of activities carried out by wholesale business.	
Processing rules		Input field	

10		Proportion of bills to metered customers based on actual readings issued during the year %		
Full lin	e title	Proportion of bills to metered customers based on actual readings issued during the year		
Definition		Expected time taken to answer incoming phor from retail customers.	ne calls	
Processing rules		Input field		

11	Annual volume	Annual volume of written contacts	
Full li	ne title	Annual volume of written contacts	
Defini	tion	Expected annual volume of written contacts fro customers during the year.	m retail
Proce	ssing rules	Input field	

12	Annual volume of telephone contacts		Nr
Full line title		Annual volume of telephone contacts	
Definition		Expected annual volume of telephone contact retail customers during the year.	s from
Processing rules		Input field	

Table 4.9: Water service – Customers, tariffs and revenue

BLOCK A – PROPERTIES SUMMARY

1	Total number	Total number of billed properties - water	
Full line title		Total number of billed properties - water	
Definition		Total number of properties billed for water serv at September of the reporting year	ices as
Processing rules		Input field	

BLOCK B - SEGMENTATION OF CUSTOMER BASE

2-21	Customer segment type		nr
Full line title		Customer type	
Definition		New applicants should set out a disaggregation forecast water service customers into relevant segments by customer numbers.	of their
Processing rules		Input fields	

Table 4.9: Water service – Customers, tariffs and revenue

BLOCK C - TARIFFS

22- 41	Tariff type		
Full line title		Tariff type	
Definition		New applicants should set out a schedule of the forecast tariff bandings, detailing the units to be for each banding.	
Processing rules		Input fields	

BLOCK D – REVENUE

42- 61	Revenue from customer type		£m
Full line title		Revenue from customer type	
Definition		New applicants should set out a disaggregation forecast water service revenues into relevant so by customer type.	
Processing rules		Input fields	

Table 4.9: Water service – Customers, tariffs and revenue

BLOCK E – REVENUE SUMMARY

62	Total revenue from water customers		£m
Full line title		Total revenue from water customers	
Definition		Total revenue from water customers in Block D	above.
Processing rules		Calculated: sum of lines 42-61	

Table 4.10: Sewerage service – Customers, tariffs and revenue

BLOCK A – PROPERTIES SUMMARY

1	Total number of billed properties - sewerage		nr
Full line title		Total number of billed properties - sewerage	
Definition		Total number of properties billed for sewerage as at September of the reporting year	services
Processing rules		Input field	

BLOCK B - SEGMENTATION OF CUSTOMER BASE

2-21	Customer segment type		nr
Full line title		Customer type	
Definition		New applicants should set out a disaggregation forecast sewerage service customers into relev segments by customer numbers.	
Processing rules		Input fields	

Table 4.10: Sewerage service – Customers, tariffs and revenue

BLOCK C – TARIFFS

22- 41	Tariff type		
Full lin	e title	Tariff type	
Definition		New applicants should set out a schedule of the forecast tariff bandings, detailing the units to be for each banding.	
Processing rules		Input fields	

BLOCK D – REVENUE

42- 61	Revenue from customer type		£m
Full line title		Revenue from customer type	
Definition		New applicants should set out a disaggregation forecast sewerage service revenues into relevance segments by customer type.	
Processing rules		Input fields	

Table 4.10: Sewerage service – Customers, tariffs and revenue

BLOCK E – REVENUE SUMMARY

62	Total revenue from sewerage customers		£m
Full line title		Total revenue from sewerage customers	
Definition		Total revenue from sewerage customers in Blo above.	ck D
Processing rules		Calculated: sum of lines 42-61	

Table 4.11: Trade effluent service – Customers, tariffs and revenue

BLOCK A – PROPERTIES SUMMARY

1	Total number of billed properties – trade effluent		nr
Full line title		Total number of billed properties - trade effluent	
Definition		Total number of properties billed for trade efflue services as at September of the reporting year	ent
Processing rules		Input field	

BLOCK B - SEGMENTATION OF CUSTOMER BASE

2-21	Customer segment type Nr		Nr
Full line title		Customer type	
Definition		New applicants should set out a disaggregation forecast trade effluent service customers into resegments by customer numbers.	
Processing rules		Input fields	

Table 4.11: Trade effluent service – Customers, tariffs and revenue

BLOCK C - TARIFFS

22- 41	Tariff type		
Full lin	e title	Tariff type	
Definition		New applicants should set out a schedule of the forecast tariff bandings, detailing the units to be for each banding.	
Processing rules		Input fields	

BLOCK D – REVENUE

42- 61	Revenue from customer type		£m
Full line title		Revenue from customer type	
Definition		New applicants should set out a disaggregation forecast trade effluent service revenues into rel segments by customer type.	
Processing rules		Input fields	

Table 4.11: Trade effluent service – Customers, tariffs and revenue

BLOCK E – REVENUE SUMMARY

62	Total revenue	Total revenue from trade effluent customers	
Full line title		Total revenue from trade effluent customers	
Definition		Total revenue from trade effluent customers in above.	Block D
Processing rules		Calculated: sum of lines 42-61	

Section 6 Preamble

Financial information

Outline

This section requires applicants to submit detailed financial information in the form of a profit and loss account, balance sheet and cash flow forecast for the business. All applicants should present forecast data for this section based wherever possible on existing available information. Any limitations on the data available should be identified.

Customer numbers and pricing strategy should be used as the basis for projections of future revenues. Wholesale tariffs and customer numbers should be used as the basis of projections for cost of sales. Where projections differ from available historical trends, the basis of these projections should be fully explained at a detailed level. Assumptions will be necessary and these should be identified and fully explained in the accompanying commentary. In particular, assumptions on customer numbers and the flexibility of the cost base should be detailed.

All applicants should provide information for the period 2005/06 to 2009/10. Where appropriate this should take account of the conclusions made by the Water Industry Commission in its Strategic Review of Charges 2006-10.

For all tables in this section, applicants should ensure that the information provided is consistent with that contained in the main body of the Business Plan and other tables.

The key purposes of this section are for the applicant to demonstrate

- That it has prepared a robust financial business plan
- That the assumptions underlying the financial statements have been consistently applied
- That the forecasts are backed up by supporting documentation wherever possible and that that documentation has been included in the commentary

Section 6.1: Profit and Loss

BLOCK A – INCOME

1	Gross sales to	Gross sales to customers	
Full lin	e title	Gross sales to customers	
Definition		Customer revenue being number of customers tariff level multiplied by the relevant tariff.	at each
Processing rules		Input field	

2	Customer Disc	Customer Discounts	
Full line title		Customer Discounts	
Definition		Discounts given to customers against the stan tariff.	dard
Processing rules		Input field	

3	Net sales to cu	Net sales to customers	
Full line title		Net sales to customers	
Definition		Gross sales to customers less customer discou	ınts.
Processing rules		Calculated: sum of lines 1 and 2	

Section 6.1: Profit and Loss

BLOCK B – COST OF SALES

4A	Wholesale charges – Tariff A		£m (3dp)
Full lin	e title	Tariff A	
Definition		Cost payable to the wholesaler in respect of su customers under Tariff A.	pplies to
Processing rules		Input field	

4B	Wholesale charges – Tariff B		£m (3dp)
Full lin	e title	Tariff B	
Definition		Cost payable to the wholesaler in respect of sucustomers under Tariff B.	upplies to
Processing rules		Input field	

4C	Wholesale charges – Tariff C		£m (3dp)
Full lin	e title	Tariff C	
Definition		Cost payable to the wholesaler in respect of su customers under Tariff C.	pplies to
Processing rules		Input field	

4D	Wholesale charges – Tariff D		£m (3dp)
Full line title		Tariff D	
Definition		Cost payable to the wholesaler in respect of sucustomers under Tariff D.	upplies to
Processing rules		Input field	

4E	Wholesale charges – Tariff E		£m (3dp)
Full lin	e title	Tariff E	
Definition		Cost payable to the wholesaler in respect of su customers under Tariff E.	pplies to
Processing rules		Input field	

4F	Wholesale charges – Tariff F		£m (3dp)
Full lin	e title	Tariff F	
Definition		Cost payable to the wholesaler in respect of sucustomers under Tariff F.	ipplies to
Processing rules		Input field	

5	Total wholesale charges		£m (3dp)
Full lin	e title	Total	
Definition		Wholesale charges noted in lines 4A-4F above	
Processing rules		Calculated: sum of lines 4A-4F	

6	Other costs of sales		£m (3dp)
Full line title		Other (please specify)	
Definition		Direct costs of sales other than wholesale channoted in lines 4A-4F above.	rges
Processing rules		Input field	

Section 6.1: Profit and Loss

7	Total cost of sales		£m (3dp)
Full lin	e title	Total	
Definition		Total direct cost of sales.	
Processing rules		Calculated: sum of 4, 5 and 6	

BLOCK C – GROSS PROFIT

8	Gross profit		£m (3dp)
Full line title		Gross profit	
Definition		Net income less cost of sales.	
Processing rules		Calculated: line 3 less line 7	

Section 6.1: Profit and Loss

BLOCK D – OTHER INCOME

9	Disposals of p	Disposals of property	
Full lin	e title	Property	
Definition		Net revenue received from sale of property.	
Processing rules		Input field	

10	Disposals of plant		£m (3dp)
Full line title		Plant	
Definition		Net revenue received from sale of plant.	
Processing rules		Input field	

11	Disposals of equipment		£m (3dp)
Full lir	ne title	Equipment	
Definit	ion	Net revenue received from sale of equipment.	
Proces	ssing rules	Input field	

12	Disposals of v	Disposals of vehicles	
Full line title		Vehicles	
Definition		Net revenue received from sale of vehicles.	
Processing rules		Input field	

13	Disposals of other assets		£m (3dp)
Full lin	e title	Other (please specify)	
Definition		Net revenue received from sale of other assets	-
Processing rules		Input field	

14	Total Disposals		£m (3dp)
Full line title		Total	
Definition		Total net revenue received from sale of assets	i.
Processing rules		Calculated: sum of lines 9-13	

Section 6.1: Profit and Loss

15	Other income		£m (3dp)
Full lin	e title	Other (please specify)	
Definition		Revenue received from other income.	
Processing rules		Input field	

	16	Total other income		£m (3dp)
	Full line title		Total	
	Definition Processing rules		Total other income.	
			Calculated: sum of lines 14 and 15	

BLOCK E – SELLING AND DISTRIBUTION COSTS

17	Billing – charg	Billing – charge from parent/associate company	
Full lin	e title	Charge from parent/associate company	
Definit	ion	Total cost payable to parent/associate compan billing services performed on behalf of the appl	
Processing rules		Input field	

18	Billing – direct personnel costs		£m (3dp)
Full lin	e title	Direct personnel costs	
Definition		Total direct personnel costs incurred in respect billing, including salary, bonuses, employer's Naturance contributions and employer's pension contributions.	National
Proces	sing rules	Input field	

19	Billing – Third party costs		£m (3dp)
Full lin	e title	Third Party costs	
Definition		Total cost payable to Third Party company for be services performed on behalf of the applicant.	oilling
Processing rules		Input field	

20	Billing – Admir	Billing – Administration costs & expenses	
Full line title		Administration costs & expenses	
Definition		Allocation of administration costs and expense respect of billing, ensuring that the assumption allocation are clearly defined.	
Processing rules		Input field	

21	Billing – Total costs		£m (3dp)
Full lin	e title	Total	
Definition		Total costs for billing.	
Processing rules		Calculated: sum of lines 17, 18, 19 and 20	

22	Call centre – c	Call centre – charge from parent/associate company	
Full lin	e title	Charge from parent/associate company	
Definition		Total cost payable to parent/associate comparcentre services performed on behalf of the app	-
Processing rules		Input field	

23	Call Centre – [Call Centre – Direct personnel costs	
Full line title		Direct personnel costs	
Definition		Total direct personnel costs incurred in respect centre operations, including salary, bonuses, employer's National Insurance contributions an employer's pension contributions.	
Processing rules		Input field	

24	Call centre – 7	Call centre – Third party costs	
Full lin	ne title	Third party costs	
Definition		Total cost payable to Third Party company for centre services performed on behalf of the app	
Processing rules		Input field	

25	Call Centre – A	Call Centre – Administration costs & expenses	
Full lin	e title	Administration costs & expenses	
Definition		Allocation of administration costs and expenses respect of call centre operations, ensuring that assumptions for the allocation are clearly define	the
Processing rules		Input field	

26	Call centre – 1	Call centre – Total costs	
Full lin	e title	Total	
Definition		Total costs for call centre operations.	
Proces	ssing rules	Calculated: sum of 22, 23, 24 and 25	

27	Marketing - Advertising		£m (3dp)
Full lin	e title	Advertising	
Definition		Cost of advertising, including agency fees and advertising. This should not include direct personsts or third party agency costs.	media sonnel
Processing rules		Input field	

28	Marketing – M	Marketing – Marketing activity	
Full line title		Marketing activity	
Definition		Cost of marketing activity including mail shots events.	and
Processing rules		Input field	

29	Marketing – Di	Marketing – Direct personnel costs		
Full lin	e title	Direct personnel costs		
Definition		Total direct personnel costs incurred in respect marketing operations, including salary, bonuse employer's National Insurance contributions an employer's pension contributions.	s,	
Processing rules		Input field		

30	Marketing – T	Marketing – Third party costs		
Full lin	e title	Third party costs		
Definition		Total cost payable to Third Party company, including agency fees, for marketing services performed on behalf of the applicant.	-	
Processing rules		Input field		

31	Marketing – Ad	Marketing – Administration costs & expenses		
Full lin	e title	Administration Costs & Expenses		
Definition		Allocation of administration costs and expenses respect of marketing operations, ensuring that assumptions for the allocation are clearly define	the	
Processing rules		Input field		

	32	Marketing – To	Marketing – Total costs	
	Full line title		Total	
	Definition		Total costs for marketing operations.	
•	Processing rules		Calculated: sum of 27-31	

33	Selling and Distribution costs – Other direct labour costs		
Full lin	e title	Other direct labour costs	
Definition		Total direct personnel costs incurred in respect selling and distribution not accounted for under call centre and marketing above. These costs include salary, bonuses, employer's National In contributions and employer's pension contribut	billing, should nsurance
Processing rules		Input field	

34	Selling and distribution costs – Meter charges from wholesaler		£m (3dp)
Full lin	e title	Meter charges (from wholesaler)	
Definition		Recharged costs including leasing costs, costs connection of meters, servicing and repair of n and disconnection/replacement of meters. The assumptions should clearly demonstrate the cand allocation of costs.	neters e
Processing rules		Input field	

35	Selling and Dis	Selling and Distribution costs – Meter reading	
Full lin	e title	Meter reading	
Definition		Meter reading costs should include the costs part a Third or related party of reading the meters of costs expected to be incurred directly by the application it plans to utilise its own meter reading team. The assumptions should be clearly detailed.	r the oplicant if
Processing rules		Input field	

36	6	Selling and distribution costs – Product liability insurance		
Ful	Full line title		Product liability insurance	
Def	Definition		Expected product liability insurance.	
Pro	Processing rules		Input field	

37	Selling and Distribution costs - Other costs		£m (3dp)
Full line title		Other (please specify)	
Definition		Other selling and distribution costs not included 17 – 31.	d in lines
Processing rules		Input field	

38	Selling and dis	Selling and distribution costs – Total		
Full line title		Total		
Definition		Total selling and distribution costs.		
Processing rules		Calculated: sum of 21, 26, 32, 33, 34, 35, 36 a	and 37	

Section 6.1: Profit and Loss

BLOCK F – ADMINISTRATION EXPENSES

39	Insurance – Building and contents		
Full lin	e title	Building and contents	
Definition		Insurance premium costs for Building and cont	ents.
Processing rules		Input field	

40	Insurance – M	Insurance – Motor vehicle	
Full line title		Motor vehicle	
Definition		Insurance premium costs for motor vehicles.	
Processing rules		Input field	

41	Insurance - Other		£m (3dp)
Full line title		Other (please specify)	
Definition		Insurance premium costs for categories other t Building and contents and motor vehicles, which separately listed above and product liability ins which is recorded under selling and distribution	h are urance
Proces	ssing rules	Input field	

42	Insurance - To	Insurance - Total	
Full lin	e title	Total	
Definition		Total insurance charge for the financial year.	
Proces	ssing rules	Calculated: sum of lines 39, 40 and 41	

43		Administration functions, Head Office management and Directors – Charge from parent/associate company		
Full lin	e title	Charge from parent/associate company		
Definit	ion	Charge from parent/associate company for management time provided by Head Office management and Directors.		
Proces	ssing rules	Input field		

44	Administration functions, Head Office management and Directors – Direct personnel costs £m (3dp)		
Full line title		Direct personnel costs	
Definition		Total direct personnel costs incurred in respect Office management and directors, including satisfactors, employer's National Insurance contributions.	ılary,
Processing rules		Input field	

45	Administration functions, Head Office management and £m Directors – Third Party costs (3dp		£m (3dp)
Full lin	e title	Third Party costs	
Definition		Charge from Third Party for management servi include tasks that would from part of the function fulfilled by Head Office management and Direction	ns to be
Processing rules		Input field	

46	Administration functions, Head Office management and Directors – Administration costs and expenses (3dp)		
Full line title		Administration costs and expenses	
Definition		Allocation of administration costs and expense respect of Head Office management and Direct ensuring that the assumptions for the allocation clearly defined.	tors,
Processing rules		Input field	

47	Administration functions, Head Office management and Directors – Total		£m (3dp)
Full lin	e title	Total	
Definition		Total costs in respect of Head Office managem Directors.	ent and
Processing rules		Calculated: sum of 43, 44, 45 and 46	

48	Administration functions, Human Resource Management (HRM) – Charge from parent/associate company (3dp)		
Full line title		Charge from parent/associate company	
Definition		Charge from parent/associate company for HF services.	RM
Processing rules		Input field	

49	Administration functions, HRM – Direct personnel costs		£m (3dp)
Full lin	e title	Direct personnel costs	
Definition		Total direct personnel costs incurred in respect including salary, bonuses, employer's National Insurance contributions and employer's pensio contributions.	
Proces	ssing rules	Input field	

50	Administration functions, HRM – Third Party costs		£m (3dp)
Full line title		Third Party costs	
Definition		Charge from Third Party for HRM services.	
Proces	ssing rules	Input field	

51	Administration functions, HRM – Administration costs and expenses		£m (3dp)
Full lin	e title	Administration costs and expenses	
Definition		Allocation of administration costs and expenses respect of HRM, ensuring that the assumptions allocation are clearly defined.	
Processing rules		Input field	

52	Administration functions, HRM – Total		£m (3dp)
Full lin	e title	Total	
Definit	ion	Total costs in respect of HRM.	
Proces	ssing rules	Calculated: sum of 48-51	

53	Administration functions, Finance – Charge from parent/associate company		£m (3dp)
Full lin	e title	Charge from parent/associate company	
Definition		Charge from parent/associate company for fina function services.	ince
Processing rules		Input field	

54	Administration functions, Finance– Direct personnel costs		£m (3dp)
Full lin	e title	Direct personnel costs	
Definition		Total direct personnel costs incurred in respect finance function, including salary, bonuses, en National Insurance contributions and employed pension contributions.	nployer's
Processing rules		Input field	

55	Administration functions, Finance– Third Party costs		£m (3dp)
Full lin	e title	Third Party costs	
Definition		Charge from Third Party for finance function se	rvices.
Processing rules		Input field	

56	Administration functions, Finance – Administration costs and expenses		£m (3dp)
Full line title		Administration costs and expenses	
Definition		Allocation of administration costs and expense respect of the finance function, ensuring that the assumptions for the allocation are clearly defined.	ne
Processing rules		Input field	

57	Administration	Administration functions, Finance – Total	
Full lin	e title	Total	
Definition		Total costs in respect of the finance function.	
Processing rules		Calculated: sum of 53, 54, 55 and 56	

58	Administration functions, Payroll– Charge from parent/associate company		£m (3dp)
Full line title		Charge from parent/associate company	
Definition		Charge from parent/associate company for pay services.	yroll
Processing rules		Input field	

59	Administration functions, Payroll – Direct personnel costs		£m (3dp)
Full lin	e title	Direct personnel costs	
Definition		Total direct personnel costs incurred in respect payroll services including salary, bonuses, emp National Insurance contributions and employer pension contributions.	oloyer's
Processing rules		Input field	

60	Administration functions, Payroll – Third Party costs		£m (3dp)
Full lin	ne title	Third Party costs	
Definition		Charge from Third Party for payroll services.	
Proces	ssing rules	Input field	

61	Administration expenses	Administration functions, Payroll – Administration costs and expenses	
Full li	ne title	Administration costs and expenses	
Defin	ition	Allocation of administration costs and expense respect of payroll services ensuring that the assumptions for the allocation are clearly define	
Proce	ssing rules	Input field	

62	Administration functions, Payroll– Total		£m (3dp)
Full line title		Total	
Definition		Total costs in respect of Payroll.	
Processing rules		Calculated: sum of 58, 59, 60 and 61	

63	Administration functions, Pensions – Charge from parent/associate company		£m (3dp)
Full lin	e title	Charge from parent/associate company	
Definition		Charge from parent/associate company for per administration services.	nsions
Processing rules		Input field	

64	Administration functions, Pensions – Direct personnel costs		£m (3dp)
Full lin	e title	Direct personnel costs	
Definition		Total direct personnel costs incurred in respect pensions administration, including salary, bonuemployer's National Insurance contributions are employer's pension contributions.	ıses,
Processing rules		Input field	

65	Administration	Administration functions, Pensions – Third Party costs	
Full lin	e title	Third Party costs	
Definition		Charge from Third Party for pensions administr	ation.
Processing rules		Input field	

66	Administration functions, Pensions - Administration costs and expenses		£m (3dp)
Full lin	Full line title Administration costs and expenses		
Definition		Allocation of administration costs and expense respect of pensions administration, ensuring the assumptions for the allocation are clearly defined.	at the
Processing rules		Input field	

67	Administration	Administration functions, Pensions – Total		
Full line title		Total		
Definition		Total costs in respect of pensions administration	n.	
Processing rules		Calculated: sum of 63, 64, 65 and 66		

68	Other adminis	Other administration expenses	
Full line title		Other (please specify)	
Definition		Other administration expenses not attributable 39-67 above.	to lines
Processing rules		Input field	

69	Total Administ	Total Administration Expenses	
Full line title		Total	
Definition		Total administration expenses.	
Processing rules		Calculated: sum of 42, 47, 52, 57, 62, 67 and 6	88

Section 6.1: Profit and Loss

BLOCK G – OTHER EXPENSES

70	Depreciation –	Depreciation – Property	
Full lin	e title	Property	
Definition		Depreciation charge on property assets for each financial year.	h
Processing rules		Input field	

71	Depreciation -	Depreciation – Plant	
Full line title		Plant	
Definition		Depreciation charge on plant assets for each f year.	inancial
Processing rules		Input field	

	72	Depreciation –	Depreciation – Equipment	
ı	Full line title		Equipment	
	Definition		Depreciation charge on equipment assets for e financial year.	ach
Г	Processing rules		Input field	

73	Depreciation -	Depreciation – Vehicles		
Full line title		Vehicles		
Definition		Depreciation charge on vehicle assets for each financial year.	1	
Processing rules		Input field		

74	Depreciation – Other		£m (3dp)
Full lin	e title	Other (please specify)	
Definition		Depreciation charge on other assets not covere lines 70-73 above for each financial year.	ed by
Processing rules		Input field	

75	Depreciation – Total		£m (3dp)
Full line title		Total	
Definition		Total depreciation charge for each financial ye	ar.
Processing rules		Calculated: sum of lines 70-74	

76	Operating leas	Operating lease charges – Property		
Full line title		Property		
Definition		Operating lease charge on property assets for financial year.	each	
Processing rules		Input field		

77	Operating leas	Operating lease charges – Plant	
Full line title		Plant	
Definition		Operating lease charge on plant assets for each financial year.	ch
Processing rules		Input field	

78	Operating leas	Operating lease charges – Equipment	
Full line title		Equipment	
Definition		Operating lease charge on equipment assets for financial year.	or each
Processing rules		Input field	

79	Operating leas	Operating lease charges – Vehicles	
Full line title		Vehicles	
Definition		Operating lease charge on vehicle assets for efinancial year.	each
Processing rules		Input field	

80	Operating leas	Operating lease charges – Other	
Full lin	e title	Other (please specify)	
Definition		Operating lease charge on other assets not collines 76-79 above for each financial year.	vered by
Processing rules		Input field	

81	Operating leas	Operating lease charges – Total	
Full line title		Total	
Definition		Total operating lease charge for each financial	year.
Processing rules		Calculated: sum of lines 76-80	

82	Bad debt charg	Bad debt charge	
Full lin	e title	Bad debt charge	
Definition		Charge for bad and doubtful debts made during financial year.	g the
Processing rules		Input field	

83	Amortisation a	Amortisation and impairment of goodwill	
Full line title		Amortisation and impairment of goodwill	
Definition		Charge made during the year in respect of amand impairment of goodwill.	ortisation
Processing rules		Input field	

84	Impairment of assets		£m (3dp)
Full lin	e title	Impairment of assets	
Definition		Charge made during the year in respect of important of assets.	airment
Processing rules		Input field	

85	Provisions – F	Provisions – Restructure	
Full line title		Restructure	
Definition		Charge made during the year in respect of known in the near future associated with Restructuring	
Processing rules		Input field	

86	Provisions – S	Provisions – Service Emergency	
Full lin	e title	Service Emergency	
Definition		Charge made during the year in respect of knoin the near future associated with Service Eme	
Processing rules		Input field	

87	Provisions – C	Provisions – Other	
Full line title		Other (please specify)	
Definition		Charge made during the year in respect of known in the near future associated with items other to Restructuring and Service Emergency.	
Processing rules		Input field	

88	Provisions - To	Provisions - Total	
Full lin	e title	Total	
Definition		Total provisions made in the financial year.	
Processing rules		Calculated: sum of lines 85-87	

89	Other – please	Other – please specify	
Full line title		Other (please specify)	
Definition		Other expenses not allocated to lines 70-88 at	ove.
Processing rules		Input field	

90	Total Other expenses		£m (3dp)
Full line title		Total	
Definition		Total of Other Expenses.	
Processing rules		Calculated: Lines 75, 81, 82, 83, 84, 88 and 89	

Section 6.1: Profit and Loss

BLOCK H – NET FINANCE COSTS

91	Disposal of investments		£m (3dp)
Full lin	e title	Disposal of investments	
Definition		Profit from disposal of investments during the fi	inancial
Processing rules		Input field	

92	Interest receiv	Interest received	
Full line title		Interest received	
Definition		Interest received during the financial year.	
Processing rules		Input field	

93	Interest payable on debt		£m (3dp)
Full lin	e title	Interest payable on debt	
Definition		Interest payable on short and long term borrow during the financial year.	ings
Processing rules		Input field	

94	Finance charges		£m (3dp)
Full line title		Finance charges	
Definition		Finance charges, including fees and commissi incurred during the financial year.	on,
Processing rules		Input field	

95	Other Net Finance Costs		£m (3dp)
Full lin	e title	Other (please specify)	
Definition		Other net finance costs other than those alloca lines 91-94 above incurred during the financial	
Processing rules		Input field	

96	Net Finance Costs - Total		£m (3dp)
Full line title		Total	
Definition		Total net finance costs incurred in the financial	year.
Processing rules		Calculated: sum of lines 91-95	

Section 6.1: Profit and Loss

BLOCK I – TAX EXPENSE

97	Current tax		£m (3dp)
Full lin	e title	Current tax	
Definition		Current tax charge for the financial year.	
Processing rules		Input field	

98	Over/under pro	Over/under provision of tax in the previous year	
Full line title		Over/under provision of tax in the previous year	
Definition		Over/under provision of tax in the previous year	ır.
Processing rules		Input field	

99	Deferred tax -	Deferred tax – temporary timing differences	
Full line title		Deferred tax – temporary timing differences	
Definition		Movement in deferred tax asset/liability due to temporary timing differences.	
Processing rules		Input field	

100	Deferred tax – changes in tax rate		£m (3dp)
Full line title		Deferred tax – changes in tax rate	
Definition		Movement in deferred tax asset/liability due to in tax rate.	changes
Processing rules		Input field	

101	VAT		£m (3dp)
Full lin	e title	VAT	
Definition		Amount to be paid to Customs and Excise in reVAT during the financial year.	spect of
Processing rules		Input field	

102	Other tax expense		£m (3dp)
Full line title		Other (please specify)	
Definition		Other tax expenses other than those allocated 97-101 above incurred during the financial year	
Processing rules		Input field	

103	Tax expense - Total		£m (3dp)
Full line title		Total	
Definition		Total tax expense incurred in the financial year	•
Processing rules		Calculated: sum of lines 97-102	

Section 6.1: Profit and Loss

BLOCK J – DIVIDEND PAID

104	Dividend paid		£m (3dp)
Full lin	e title	Dividend paid	
Definition		Dividend paid for the financial year.	
Processing rules		Input field	

BLOCK K – RETAINED PROFIT

105	Retained profit		£m (3dp)
Full lin	e title	Retained profit	
Definit	ion	Retained profit for the financial year.	
Processing rules		Input field	

Table 6.3 : Cash Flow Analysis

BLOCK A – CASH FLOWS FROM OPERATING ACTIVITIES

1	Receipts from customers		£m (3dp)
Full lin	e title	Receipts from customers	
Definition		Cash received from customers during the finan for provision of water and sewerage services.	cial year
Processing rules		Input field	

2	Payments to suppliers and employees		£m (3dp)
Full line title		Payments to suppliers and employees	
Definition		Cash paid to suppliers, including the wholesale third party service providers, and employees in of salaries.	
Processing rules		Input field	

3	Borrowing costs		£m (3dp)
Full lin	e title	Borrowing costs	
Definition		Cash paid to lenders in respect of interest, fees commission during the financial year.	and
Processing rules		Input field	

4	Tax paid		£m (3dp)
Full line title		Tax paid	
Definition		Cash paid in respect of tax during the financial	year.
Processing rules		Input field	

Table 6.3 : Cash Flow Analysis

5	Receipt of government grants		£m (3dp)
Full line title		Receipt of government grants	
Definition		Cash received in respect of government grants the financial year.	during
Processing rules		Input field	

Table 6.3 : Cash Flow Analysis

BLOCK B – NET CASH FLOW FROM OPERATING ACTIVITIES

6	Net cash flow from operating activities		£m (3dp)
Full line title		Net cash flow from operating activities	
Definition		Net cash flow from operating activities during the financial year.	ne
Processing rules		Calculated: sum of lines 1-5	

Table 6.3 : Cash Flow Analysis

BLOCK C – CASH FLOWS FROM INVESTING ACTIVITIES

7	Proceeds from sale of property , plant and equipment		£m (3dp)
Full lin	e title	Proceeds from sale of property , plant and equipment	
Definition		Proceeds from sale of property , plant and equiduring the financial year.	pment
Processing rules		Input field	

8	Interest receiv	Interest received	
Full lin	e title	Interest received	
Definition		Interest received during the financial year.	
Processing rules		Input field	

9	Purchase of property , plant and equipment		
Full line title		Purchase of property , plant and equipment	
Definition		Purchase of property , plant and equipment during financial year.	ring the
Processing rules		Input field	

10	Purchase of intangible assets		£m (3dp)
Full line title		Purchase of intangible assets	
Definition		Purchase of intangible assets during the finance	cial year.
Processing rules		Input field	

Table 6.3 : Cash Flow Analysis

11	Purchase of other financial assets		£m (3dp)
Full lin	e title	Purchase of other financial assets	
Definition		Purchase of other financial assets during the financial assets.	nancial
Processing rules		Input field	

12	Acquisition of	Acquisition of subsidiary, net of cash	
Full lin	e title	Acquisition of subsidiary, net of cash	
Definition		Acquisition of subsidiary, net of cash during the financial year.	e
Processing rules		Input field	

Table 6.3 : Cash Flow Analysis

BLOCK D – NET CASH FLOWS USED IN INVESTING ACTIVITIES

13	Net cash flows used in investing activities		£m (3dp)
Full line title		Net cash flows used in investing activities	
Definition		Net cash flows used in investing activities during financial year.	g the
Processing rules		Calculated: sum of lines 7-12	

Table 6.3 : Cash Flow Analysis

BLOCK E - CASH FLOWS FROM FINANCING ACTIVITIES

14	Proceeds from issue of shares		£m (3dp)
Full lin	e title	Proceeds from issue of shares	
Definition		Proceeds from issue of shares during the finan	cial year.
Processing rules		Input field	

15	Payment of fin	Payment of finance lease liabilities	
Full line title		Payment of finance lease liabilities	
Definition		Payment of finance lease liabilities during the finance.	financial
Processing rules		Input field	

16	Proceeds from	Proceeds from borrowings	
Full line title		Proceeds from borrowings	
Definition		Proceeds from borrowings during the financial	year.
Processing rules		Input field	

17	Repayment of	Repayment of borrowings	
Full line title		Repayment of borrowings	
Definition		Repayment of borrowings during the financial	year.
Processing rules		Input field	

Table 6.3 : Cash Flow Analysis

18	Dividends paid	Dividends paid to equity holders of the parent	
Full lin	e title	Dividends paid to equity holders of the parent	
Definition		Dividends paid to equity holders of the parent of financial year.	luring the
Processing rules		Input field	

19	Dividends paid to minority interests		£m (3dp)
Full line title		Dividends paid to minority interests	
Definition		Dividends paid to minority interests during the year.	financial
Processing rules		Input field	

Table 6.3 : Cash Flow Analysis

BLOCK F – NET CASH FLOWS FROM FINANCING ACTIVITIES

20	Net cash flows from financing activities		£m (3dp)
Full line title		Net cash flows from financing activities	
Definition		Net cash flows from financing activities during t financial year.	he
Processing rules		Calculated: sum of lines 14-19	

Table 6.3 : Cash Flow Analysis

BLOCK G – CASH AND CASH EQUIVALENTS AT 1 APRIL

21	Net increase in	Net increase in cash and cash equivalents	
Full lin	e title	Net increase in cash and cash equivalents	
Definition		Net increase in cash and cash equivalents duri financial year.	ng the
Processing rules		Calculated: sum of lines 6,13 and 20	

22	Net foreign ex	Net foreign exchange difference	
Full line title		Net foreign exchange difference	
Definition		Net foreign exchange difference occurring from transactions with customers and suppliers duri financial year.	
Processing rules		Input field	

23	Cash and cash equivalents at 1 April		£m (3dp)
Full line title		Cash and cash equivalents at 1 April	
Definition		Opening balance for Cash and cash equivalent start of the financial year.	s at the
Processing rules		Input field	

Table 6.3 : Cash Flow Analysis

BLOCK H - CASH AND CASH EQUIVALENTS AT 31 MARCH

24	Cash and cash equivalents at 31 March		
Full line title		Cash and cash equivalents at 31 March	
Definition		Closing balance for Cash and cash equivalents end of the financial year.	at the
Processing rules		Calculated field: sum of lines 21, 22 and 23	

Table 6.3 : Balance Sheet

BLOCK A – NON-CURRENT ASSETS

1	Property		£m (3dp)
Full lin	e title	Property	
Definition		Lower of historic cost net book value or realisal value of property at the end of the financial year	
Processing rules		Input field	

2	Plant		£m (3dp)
Full line title		Plant	
Definition		Lower of historic cost net book value or realisa value of plant at the end of the financial year.	ble/fair
Processing rules		Input field	

3	Equipment		£m (3dp)
Full lin	e title	Equipment	
Definition		Lower of historic cost net book value or realisal value of plant at the end of the financial year.	ble/fair
Processing rules		Input field	

4	Vehicles		£m (3dp)
Full line title		Vehicles	
Definition		Lower of historic cost net book value or realisate value of vehicles at the end of the financial year.	
Processing rules		Input field	

Table 6.3 : Balance Sheet

5	Property, plant	Property, plant and equipment - other	
Full lin	e title	Other	
Definition		Lower of historic cost net book value or realisal value of fixed assets at the end of the financial other than those allocated to property, plant, ed and vehicles.	year,
Processing rules		Input field	

6	Property, plan	Property, plant and equipment - Total	
Full lin	e title	Total	
Definition		Lower of historic cost net book value or realisa value of property, plant, equipment, vehicles a	
Processing rules		Calculated: sum of lines1-5.	

7	Goodwill		£m (3dp)
Full lin	e title	Goodwill	
Definition		Difference between net book value of assets and amount paid for assets.	cquired
Proces	ssing rules	Input field	

8	Other intangib	Other intangible assets	
Full lin	e title	Other intangible assets	
Definition		An identifiable non-monetary asset without physubstance (except for Goodwill already reported line 7 above).	
Processing rules		Input field	

Table 6.3 : Balance Sheet

9	Investments		£m (3dp)
Full lin	e title	Investments	
Definition		Value of non-current investment assets. These assets, such as shares or property that are not expected to be sold in the next twelve months, held primarily for the purpose of being traded a not cash or cash equivalent assets.	are not
Processing rules		Input field	

10 Total non-current assets		£m (3dp)	
Full line title		Total non-current assets	
Definition		Summary of property, plant and equipment, Go and Investments.	oodwill
Proces	ssing rules	Calculated: sum of lines 6-9	

Table 6.3 : Balance Sheet

BLOCK B – CURRENT ASSETS

11	11 Inventories – raw materials and consumables		£m (3dp)
Full line	title	Raw materials and consumables	
Definition		Raw materials and consumables inventories he financial year end.	eld at the
Processing rules		Input field	

12	Inventories – others		£m (3dp)
Full line title		Others	
Definition		Inventories other than raw materials and const held at the year end.	umables
Processing rules		Input Field	

13	13 Inventories - Total		£m (3dp)
Full line	title	Total	
Definition		Inventories held at the year end.	
Process	ing rules	Calculated: sum of lines 11 and 12	

14	Trade Receivables falling due within one year – trade debtors		
Full lin	e title	Trade Debtors	
Definition		Total Trade Debtors falling due within one yea financial year end.	r at
Processing rules		Input Field	

Table 6.3 : Balance Sheet

15		Trade Receivables falling due within one year – intercompany debtors	
Full line	title	Inter-company debtors	
Definition		Total Inter-company debtors falling due within of at financial year end. This will include balance parent company and any other associated company	s with the
Processing rules		Input field	

	16	Trade Receivables falling due within one year – other debtors		£m (3dp)
	Definition		Other Debtors	
			Total Debtors falling due within one year at fine year end that are not trade debtors, inter-comp debtors or prepayments and accrued income.	
			Input Field	

17	Trade Receivables falling due within one year – Prepayments and accrued income		£m (3dp)	
Full lin	ne title	Prepayments and accrued income		
Definition		Total prepayments and accrued income at the year end.	financial	
Processing rules		Input Field		

18	Total trade receivables falling due within one year		£m (3dp)
Full line title		Total	
Definition		Sum of trade debtors, inter-company debtors a debtors falling due within one year and prepay and accrued income.	
Processing rules		Calculated: sum of lines 14-17	

Table 6.3 : Balance Sheet

19	Trade Receivables falling due after one year – Inter-company debtors		£m (3dp)
Full lin	e title	Inter-company debtors	
Definition		Total Inter-company debtors falling due after or at financial year end. This will include balances parent company and any other associated com	s with the
Processing rules		Input Field	

20	Trade Receivables falling due after one year – Other debtors		£m (3dp)
Full line title Other debto		Other debtors	
Definition		Total Debtors falling due after one year at final end that are not inter-company debtors.	ncial year
Proce	ssing rules	Input Field	

21	Total Trade Receivables falling due after one year		£m (3dp)
Full lin	ne title	Total	
Definition		Sum of inter-company debtors and other debto due after one year.	rs falling
Processing rules		Calculated: sum of lines 19 and 20	

22	Cash and cash equivalent		£m (3dp)
Full line title		Cash and cash equivalent	
Definition Cash in hand and cash deposit balances at the end. Any overdrafts (i.e. negative cash balance should be included in borrowings due within of and the cash balance should be shown as zero.		es) ne year	
Processing rules		Input Field	

Table 6.3 : Balance Sheet

23	Total current a	Total current assets	
Full lin	e title	Total current assets	
Definition		Sum of Inventories, trade receivables falling du one year, trade receivables falling due after one and cash and cash equivalent.	
Processing rules		Calculated: sum of lines 13, 18, 21 and 22	

Table 6.3 : Balance Sheet

BLOCK C – CURRENT LIABILITIES

24	Creditors – amounts falling due within one year – Trade and other payables		£m (3dp)
Full lin	ne title	Trade and other payables	
Definition		Trade and capital creditors at financial year-end	d.
Processing rules		Input field	

25	The second secon		£m (3dp)
Full line title		Inter-company creditors	
Definition		Total Inter-company creditors falling due within year at financial year end. This will include ba with the parent company and any other associ companies.	lances
Processing rules		Input field	

26	Creditors – amounts falling due within one year – Payments received in advance		£m (3dp)
Full lin	e title	Payments received in advance	
Definition		Payments received in advance at financial year	r-end.
Processing rules		Input field	

27	Creditors – amounts falling due within one year – Other taxes and social security		£m (3dp)
Full lin	e title	Other taxes and social security	
Definition		Other taxes and social security creditors outstation financial year end (excluding corporation tax).	anding at
Processing rules		Input field	

Table 6.3 : Balance Sheet

28	Creditors – amounts falling due within one year – Other Creditors		£m (3dp)
Full lin	ne title	Other Creditors	
Definition		Other creditors at financial year-end.	
Processing rules		Input field	

29	Creditors – amounts falling due within one year – Accruals and other deferred income £m (3dp)		
Full line title		Accruals and other deferred income	
Definition		Accruals and other deferred income at financia end.	al year-
Processing rules		Input field	

30	Creditors – amounts falling due within one year – Total		£m (3dp)
Full lin	e title	Total	
Definition		Total creditors falling due within one year (othe items defined as borrowings but to include over financial year end.	
Processing rules		Calculated: sum of lines 24-29	

31	Short term borrowing		£m (3dp)
Full line title		Short term borrowing	
Definition		Borrowings falling due within one year at finan end.	cial year
Processing rules		Input field	

Table 6.3 : Balance Sheet

32	Current proportion of long-term borrowings		£m (3dp)
Full line title		Current proportion of long-term borrowings	
Definition		Portion of long-term borrowings falling due with year at financial year end.	in one
Processing rules		Input field	

33	Current tax payable		£m (3dp)
Full line title		Current tax payable	
Definition		Corporation tax payable within one year at fina year end.	ıncial
Processing rules		Input field	

34	Short-term provisions		£m (3dp)
Full lin	e title	Short-term provisions	
Definition		Provisions expected to be utilised within one ye financial year end.	ear at
Processing rules		Input field	

35	Total current liabilities		£m (3dp)
Full line title		Total current liabilities	
Definition		Total liabilities expected to fall due within one y financial year end.	year at
Processing rules		Calculated: sum of lines 30-34	

Table 6.3 : Balance Sheet

BLOCK D – NET CURRENT ASSETS

36	Net current assets		£m (3dp)
Full line title		Net current assets	
Definition		Current assets less current liabilities at financia end.	ıl year
Processing rules		Calculated: line 23 less line 35	

Table 6.3 : Balance Sheet

BLOCK E – NON-CURRENT LIABILITIES

37	Creditors – am borrowings	Creditors – amounts falling due after one year – Long-term borrowings	
Full lin	e title	Long-term borrowings	
Definition		Borrowings expected to be repaid after one year financial year end (excludes short-term portion term borrowings).	
Processing rules		Input field	

38		Creditors – amounts falling due after one year – Other creditors and deferred income		
Full lin	e title	Other creditors and deferred income		
Definition		Other creditors and deferred income expected due after one year at financial year end.	to fall	
Processing rules		Input field		

39	Creditors – amounts falling due after one year – Total		£m (3dp)
Full line title		Total	
Definition		Total creditors expected to fall due after one ye financial year end.	ar at
Processing rules		Calculated: sum of lines 37 and 38	

40	Creditors – amounts falling due after one year – Deferred tax		£m (3dp)
Full lin	e title	Deferred tax	
Definition		Closing deferred tax provision or recognised d tax assets (cumulative) under present account standards (FRS19) at financial year end.	
Processing rules		Input field	

Table 6.3 : Balance Sheet

41	Creditors – amounts falling due after one year – long-term provisions		£m (3dp)
Full lin	e title	Long-term provisions	
Definition		Provisions expected to be utilised after more the year at financial year end.	an one
Processing rules		Input field	

	42 Total non-current liabilities		ent liabilities	£m (3dp)
	Full line title Definition Processing rules		Total non-current liabilities	
			Total liabilities expected to fall due after one ye financial year end.	ear at
			Calculated: sum of lines 39, 40 and 41	

BLOCK F – EQUITY

43	Share capital		£m (3dp)
Full lin	e title	Share capital	
Definition		Value of share capital in issue at original issue financial year end.	cost at
Processing rules		Input field	

44	Other reserves		£m (3dp)
Full line title		Other reserves (please specify)	
Definition		Reserves other than retained earnings (eg sha premium reserve).	are
Processing rules		Input field	

Table 6.3 : Balance Sheet

45	Retained earnings		£m (3dp)
Full line title		Retained earnings	
Definition		Total retained earnings at end of financial year	•
Processing rules		Input field	

46	Total equity		£m (3dp)
Full line title		Total equity	
Definition		Total equity at end of financial year.	
Proces	sing rules	Calculated: sum of lines 43, 44, and 45	

47	Total equity and non-current liabilities		£m (3dp)
Full line title		Total equity and non-current liabilities	
Definition		Total equity and non-current liabilities at end of year.	financial
Processing rules		Calculated: sum of lines 42 and 46	

Table 6.4: Disclosure of related parties and related party transactions

Col 1	Sales to Related Party		£m (3dp)
Full line title		Sales to Related Party	
Definition		Sales of goods and services to a parent or assocompany during the financial year, including fin revenue.	
Processing rules		Input field	

-				
	Col 2	Purchases from related party		£m (3dp)
	Full line title		Purchases from related party	
	Definition		Purchases of goods and services from a parer associate company during the financial year, in finance charges.	
	Processing rules		Input field	

Col 3	Amounts owed	Amounts owed from Related Party	
Full lin	e title	Amounts owed from Related Party	
Definition		Amounts owed from a parent or associate com respect of the sale of goods and services during financial year.	
Processing rules		Input field	

Col 4	Amounts owed to related party		£m (3dp)
Full line title		Amounts owed to related party	
Definition		Amounts owed to a parent or associate comparespect of the purchases of goods and service the financial year.	
Proces	ssing rules	Input field	

Table 6.5: Tax analysis

BLOCK A – LOSS MEMORANDUM

1	Opening balance (inherited on transfer)		£m (3dp)
Full lin	e title	Opening balance (inherited on transfer)	
Definition		Tax losses transferred to the applicant's busine start of operations.	ess at the
Processing rules		Input field	

2	Loss generated in period		£m (3dp)
Full line title		Loss generated in period	
Definition		Tax losses generated during the financial year detail group relief losses where applicable.	. Please
Processing rules		Input field	

3	Loss relief utilised in the period		£m (3dp)
Full line title		Loss relief utilised in the period	
Definition		Tax losses utilised against taxable gains during financial year. Please detail group relief losses applicable.	
Processing rules		Input field	

4	Closing baland	Closing balance	
Full line title		Closing balance	
Definition		Closing balance of tax losses.	
Processing rules		Calculated: sum of lines 1, 2 and 3	

Table 6.5: Tax analysis

BLOCK B – CAPITAL ALLOWANCES

5	Short-life assets – Opening balance (inherited on transfer)		£m (3dp)
Full line title		Opening balance (inherited on transfer)	
Definition		Opening balance of qualifying short-life assets assets eligible for capital allowances) transferred business at the start of operations.	
Processing rules		Input field	

6	Short-life assets - Additions		£m (3dp)
Full line title		Additions	
Definition		Additions of qualifying short-life assets during financial year.	the
Processing rules		Input field	

7	Short-life asse	Short-life assets – Disposals	
Full lin	e title	Disposals	
Definition		Disposals of qualifying short-life assets during t financial year.	he
Processing rules		Input field	

8	Short-life assets –Writing Down Allowances at 25%		£m (3dp)
Full line title		Less: Writing Down Allowances @ 25%	
Definition		Writing Down Allowances for short-life assets a calculated as 25% of the qualifying asset balar	
Processing rules		Calculated: 25% of the sum of lines 5, 6 and 7	7

Table 6.5: Tax analysis

9	Short-life assets - Closing balance		£m (3dp)
Full line title		Closing balance	
Definition		Closing balance for qualifying short-life assets	
Processing rules		Calculated field: sum of lines 5, 6, 7 and 8	

10	Long-life assets – Opening balance (inherited on transfer)		£m (3dp)
Full line title		Opening balance (inherited on transfer)	
Definition		Opening balance of qualifying long-life assets (eligible for capital allowances) transferred to the business at the start of operations.	
Processing rules		Input field	

11	Long-life asse	Long-life assets - Additions	
Full line title		Additions	
Definition		Additions of qualifying long-life assets during the financial year.	ne
Processing rules		Input field	

Table 6.5: Tax analysis

12	Long-life assets – Disposals		£m (3dp)
Full line title		Disposals	
Definition		Disposals of qualifying long-life assets during the financial year.	ne
Processing rules		Input field	

13	Long-life assets –Writing Down Allowances at 6%		£m (3dp)
Full line title		Less: Writing Down Allowances @ 6%	
Definition		Writing Down Allowances for long-life assets a calculated as 6% of the qualifying asset balance	
Processing rules		Calculated: 6% of the sum of lines 10, 11 and	12

14	Long-life asset	Long-life assets - Closing balance	
Full line title		Closing balance	
Definition		Closing balance for qualifying long-life assets.	
Processing rules		Calculated field: sum of lines 10, 11, 12 and	13

15	Total Capital A	Total Capital Allowances	
Full line title		Total Capital Allowances	
Definition		Total Capital Allowances.	
Processing rules		Calculated: sum of lines 9 and 14	

Table 6.5: Tax analysis

BLOCK C – DEFERRED TAX

16	Net Book Value of qualifying assets		£m (3dp)
Full line title		Net Book Value of qualifying assets	
Definition		Accounting value of the qualifying assets, being cost less accounting depreciation.	g historic
Processing rules		Input field	

17	Less: tax written down value of qualifying assets		£m (3dp)
Full line title		Less: tax written down value of qualifying assets	
Definition		Tax value of qualifying assets, being historic capital allowances.	ost less
Processing rules		Calculated: sum of lines 9 and 14	

18	Accelerated capital allowances		£m (3dp)
Full lin	e title	Accelerated capital allowances	
Definition		Difference between NBV of qualifying assets at written down value of qualifying assets.	nd tax
Processing rules		Calculated: sum of lines 16 and 17	

19	Off set of tax I	Off set of tax losses to extent of liability	
Full line title		Off set of tax losses to extent of liability	
Definition		To the extent that there are tax losses in the beather they can be set off against the deferred tax liab	
Processing rules		Brought down from line 4	

Table 6.5: Tax analysis

20	Net timing differences		£m (3dp)
Full line title		Net timing differences	
Definition		Net timing differences.	
Processing rules		Calculated: sum of lines 18 and 19	

21	Deferred tax li	Deferred tax liability/(asset)	
Full line title		Deferred tax liability/(asset)	
Definition		Calculated as the tax rate times the net timing differences.	
Processing rules		Input field	

22	Opening deferred tax liability/(asset) on transfer		£m (3dp)
Full line title		Opening deferred tax liability/(asset) on transfe	r
Definition		Opening deferred tax liability/(asset) on transfe	r.
Processing rules		Input field	

23	Deferred tax c	Deferred tax charge/(credit)	
Full line title		Deferred tax charge/(credit)	
Definition		Calculated as the deferred tax liability/(asset a of the financial year less the opening deferred liability/(asset).	
Processing rules		Input field	

Table 6.5: Tax analysis

BLOCK D – CORPORATION TAX

24	Profit before tax		£m (3dp)
Full line title		Profit before tax	
Definition		Profit before tax for the financial year, as per thand loss account.	e profit
Processing rules		Input field	

25	Add backs: de	Add backs: depreciation charge		
Full line title		Depreciation charge		
Definition		Depreciation charge for the financial year.		
Processing rules		Input field		

26	Add backs: Amortisation of internally generated/inherited goodwill		£m (3dp)
Full line title		Amortisation of internally generated/inherited goodwill	
Definition		Amortisation of internally generated/inherited g	oodwill.
Processing rules		Input field	

27	Add backs: Disallowable operating costs		£m (3dp)
Full line title		Disallowable operating costs	
Definition		Operating costs which are not permissible for corporation tax purposes.	
Processing rules		Input field	

Table 6.5: Tax analysis

28	Add backs: Disallowable set up costs		£m (3dp)
Full lin	e title	Disallowable set up costs	
Definition		Set up costs which are not permissible for corp tax purposes.	oration
Processing rules		Input field	

29	Deductions: Capital Allowances		£m (3dp)
Full line title		Capital Allowances for the financial year	
Definition		Calculated capital allowances for the financial short-life and long-life assets.	year for
Processing rules		Calculated: sum of lines 8 and 13	

30	Deductions: Ir	Deductions: Interest income	
Full line title		Interest income	
Definition		Interest income for the financial year.	
Processing rules		Input field	

31	Taxable profit/	Taxable profit/loss before loss relief	
Full line title		Taxable profit/loss before loss relief	
Definition		Taxable profit/loss before loss relief.	
Processing rules		Calculated: sum of lines 24-30	

Table 6.5: Tax analysis

32	Loss relief		£m (3dp)
Full line title		Loss relief	
Definition		Loss relief utilised in the financial year against taxable profit for the year	the
Processing rules		Brought forward line 3	

33	Total chargeal	Total chargeable profit	
Full line title		Total chargeable profit	
Definition		Total chargeable profit	
Processing rules		Calculated: sum of lines 31 and 32	

34	Tax charged a	Tax charged at corporate tax rate	
Full line title		Tax charged at corporate tax rate	
Definition		Tax charge for the financial year, being the total chargeable profit multiplied by the corporate tax the year.	
Processing rules		Input field	

Table 6.5: Tax analysis

BLOCK D – TOTAL TAX CHARGE (CURRENT TAX AND DEFRRED TAX)

35	Total tax charge (current tax and deferred tax)		£m (3dp)
Full line title		Total tax charge (current tax and deferred tax)	
Definition		Total tax charge (current tax and deferred tax)f financial year.	or the
Processing rules		Calculated: sum of lines 37 and 52	

Table 6.6: Asset information

BLOCK A -ASSETS

1	Property		£m (3dp)
Full line title		Property	
Definition		Property assets	
Processing rules		Input field	

2	Plant and equi	Plant and equipment	
Full line title		Plant and equipment	
Definit	ion	Plant and equipment assets	
Processing rules		Input field	

3	Computer hard	Computer hardware	
Full line title		Computer hardware	
Definition		Computer hardware assets	
Processing rules		Input field	

4	Computer soft	Computer software	
Full line title		Computer software	
Definition		Computer software assets	
Processing rules		Input field	

Table 6.6: Asset information

5	Telecommunications equipment		£m (3dp)
Full line title		Telecommunications equipment	
Definition		Telecommunications equipment assets	
Processing rules		Input field	

6	Fixtures and fittings		£m (3dp)
Full line title		Fixtures and fittings	
Definition		Fixtures and fittings assets	
Processing rules		Input field	

7	Vehicles		£m (3dp)
Full line title		Vehicles	
Definition		Vehicles assets	
Proces	ssing rules	Input field	

	8-10	Other unnamed assets groups £m (3dp)			
	Full line title Definition Processing rules		Enter asset group here		
			Other categories of assets to be input by appli-	applicants	
			Input field		

11	Total assets		£m (3dp)
Full line title		Total assets	
Definition		Total assets	
Processing rules		Calculated: sum of lines 1-10	