

Checks = 3

NIAUR financial model PC15

Financial model (version 1.0)

Financial modelling worksheets

Modelling: K solving sheet
Modelling: Revenue allocation targets
B1 Base historic data: Profit and Loss account
B2 Base historic data: Balance Sheet
B3 Base historic data: Cash Flow
B4 Base historic data: Working Capital and other non-trade debtors/creditors
B5 Base historic data: Tax
B6 Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2013)
B7 Base historic data: Depreciation and amortisation of closing assets
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A2 Assumptions: Financing
A3 Assumptions: Capital expenditure
A4 Assumptions: Asset Disposals
A5 Assumptions: Miscellaneous Accounting Assumptions
A7 Assumptions: Tax
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P2 Process sheet: Depreciation
P3 Process sheet: Book Value
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P5 Process sheet: Interest income and interest expense
P6 Process sheet: Capital allowances
P7 Process sheet: Tax
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P11 Process sheet: Revenue calculation formula
O1 Output Sheet: Profit and Loss Account
O2 Output Sheet: Balance Sheet
O3 Output Sheet: Cash Flow
O4 Output Sheet: financial ratios and debt calculations
O5 Output Sheet: Investment summary
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E6 Alternative inputs: Revenue Options

Tariff Basket worksheets

TA1 Customer base: Tariffs (Primary revenue)
T1 Customer base: Revenue summary by source
T2 Customer base: Revenue summary by tariff basket and revenue gro
T3 Customer base: Non-domestic measured water
T4 Customer Base: Domestic measured water
T6 Customer base: Domestic measured sewerage
T7 Customer base: Non-domestic measured sewerage
T9 Customer base: Non-domestic unmeasured water
T10 Customer base: Domestic unmeasured water
T14 Customer base: Domestic unmeasured sewerage
T15 Customer base: Non-domestic unmeasured sewerage
T17 Customer base: Trade effluent
T21 Customer base: Retail - Non-tariff basket
T23 Customer base: charge cap workings

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Modelling: K solving sheet

Revenue approach selection

Revenue approach	
Option 1: Fixed revenue	☐
Option 2: Revenue calculation formula	☐
Option 3: Tariff basket revenue	☒

Do not delete

K factor solving (only if option 1 or 2 selected above)

Revenue proportion allocation	
Selection of target revenue approach (1, 2, 3)	3

Solve K

1.- Straight line, 2.- Input on year one, straight line thereafter, 3.- all inputs

Outputs: Tariff Baskets (nominal)

Tariff baskets	Unit	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Charge cap - Tariff Basket 1: Unmeasured Water Supply	% increase	2.3%	-2.3%	3.0%	2.4%	0.8%	2.8%	2.1%	39.7%	8.0%
Charge cap - Tariff Basket 2: Unmeasured Sewerage Service	% increase	-2.7%	2.4%	2.3%	1.6%	3.3%	2.5%	2.1%	39.7%	8.0%
Charge cap - Tariff Basket 3: Measured Water Supply	% increase	-2.9%	3.9%	2.9%	2.3%	0.7%	2.7%	2.1%	39.8%	8.0%
Charge cap - Tariff Basket 4: Measured Sewerage Services	% increase	-5.0%	3.0%	2.5%	1.0%	3.2%	2.3%	1.9%	39.8%	8.0%
Charge cap - Tariff Basket 5: Trade effluent	% increase	-4.5%	9.3%	2.4%	1.5%	3.3%	2.5%	2.2%	39.8%	8.0%

Outputs: Tariff Baskets (real)

Tariff baskets	Unit	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Charge cap - Tariff Basket 1: Unmeasured Water Supply	% increase	-0.3%	-5.87%	-0.55%	-1.20%	-2.77%	-0.74%	-1.44%	36.1%	4.4%
Charge cap - Tariff Basket 2: Unmeasured Sewerage Service	% increase	-5.3%	-1.23%	-1.33%	-1.95%	-0.27%	-1.14%	-1.51%	36.1%	4.4%
Charge cap - Tariff Basket 3: Measured Water Supply	% increase	-5.6%	0.27%	-0.66%	-1.28%	-2.90%	-0.84%	-1.49%	36.2%	4.4%
Charge cap - Tariff Basket 4: Measured Sewerage Services	% increase	-7.7%	-0.57%	-1.11%	-2.55%	-0.43%	-1.33%	-1.64%	36.2%	4.4%
Charge cap - Tariff Basket 5: Trade effluent	% increase	-7.1%	5.74%	-1.19%	-2.04%	-0.31%	-1.14%	-1.36%	36.2%	4.4%

Average
PC15
-2.1%
-1.2%
-1.2%
-1.3%
0.6%

Non tariff key outputs

Tariffs	Unit	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue	£m	356.6	364.7	376.0	384.6	394.1	406.0	416.3	580.7	626.9
Ratio 1: Cash interest cover	Nr.	3.4	3.1	3.1	3.1	3.1	3.1	3.1	4.9	4.5
Ratio 2: Adjusted cash interest cover I (maintenance charges)	Nr.	0.7	0.7	0.8	0.8	0.8	0.8	0.8	1.5	1.3
Ratio 3: Adjusted cash interest cover II (maintenance expendi	Nr.	2.2	1.6	1.6	1.6	1.6	1.6	1.6	1.7	1.6
Ratio 4: Funds from operations:debt	%	11.9%	10.5%	10.5%	10.4%	10.4%	10.4%	10.3%	19.0%	16.3%
Ratio 5: Retained cashflow:debt	%	9.4%	8.5%	8.5%	8.3%	8.3%	8.2%	8.2%	27.7%	14.1%
Ratio 6: Gearing	%	46.2%	46.1%	45.8%	45.6%	45.2%	44.8%	44.4%	43.4%	46.9%
Public borrowing remaining	£m	-86	-151	-214	-278	-342	-407	-474	-639	-987

Modelling: Revenue allocation targets

Current revenue group revenue allocation

% Revenue allocated to Revenue groups (net of non-prim				Units	Field Type	Additional Info	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Revenue: Input or building blocks (Financial model)			£m	C			366.4	362.1	356.6	364.7	376.0	384.6	394.1	406.0	416.3	580.7	626.9
2	minus: Non-primary revenue			£m	C			9.8	9.8	9.4	9.9	10.2	10.4	10.5	10.8	11.0	14.3	15.1
3	Primary revenue (from Financial model)			£m	C			356.6	352.4	347.3	354.8	365.7	374.2	383.6	395.3	405.3	566.4	611.7
4	Primary revenue (from Customer base)			£m	C			359.4	352.5	348.8	354.8	365.7	374.2	383.6	395.3	405.3	566.4	611.7
5	Difference			£m	C			-2.8	-0.2	-1.51	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0

% Revenue allocated to Revenue groups (net of non-prim				Units	C	Additional Info	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Revenue Group 1: domestic measured water			%	C			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2	Revenue Group 2: domestic measured sewerage			%	C			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3	Revenue Group 3: domestic unmeasured water			%	C			34.1%	34.7%	36.4%	34.912%	35.1%	35.3%	34.9%	35.0%	35.1%	35.1%	35.1%
4	Revenue Group 4: domestic unmeasured sewerage			%	C			40.4%	39.3%	39.1%	39.3%	39.2%	39.1%	39.7%	39.7%	39.7%	39.7%	39.7%
5	Revenue Group 5: non-domestic measured water			%	C			10.9%	10.9%	10.5%	10.7%	10.7%	10.8%	10.6%	10.6%	10.6%	10.6%	10.6%
6	Revenue Group 6: non-domestic measured sewerage			%	C			7.0%	7.0%	6.6%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%
7	Revenue Group 7: non-domestic unmeasured water			%	C			0.7%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.5%	0.5%	0.5%	0.5%
8	Revenue Group 8: non-domestic unmeasured sewerage			%	C			0.8%	0.8%	0.7%	0.7%	0.7%	0.652%	0.6%	0.6%	0.5%	0.5%	0.5%
9	Revenue Group 9: trade effluent			%	C			6.9%	6.8%	6.6%	7.0%	7.0%	6.9%	7.0%	6.9%	6.9%	6.9%	6.9%
10	Total group revenue as % of Financial model revenue			%	C			100.8%	100.1%	100.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Revenue target: Alternative 1 - straight line

% Revenue allocated to Revenue groups (net of non-prim				Units	Field Type	Additional Info	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Revenue Group 1: domestic measured water			%	I/C			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2	Revenue Group 2: domestic measured sewerage			%	I/C			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3	Revenue Group 3: domestic unmeasured water			%	I/C			33.8%	34.7%	36.2%	36.8%	37.5%	38.1%	38.7%	39.4%	40.0%
4	Revenue Group 4: domestic unmeasured sewerage			%	I/C			40.1%	39.2%	38.9%	36.6%	34.3%	32.0%	29.6%	27.3%	25.0%
5	Revenue Group 5: non-domestic measured water			%	I/C			10.9%	10.9%	10.5%	10.4%	10.3%	10.2%	10.2%	10.1%	10.0%
6	Revenue Group 6: non-domestic measured sewerage			%	I/C			6.9%	7.0%	6.6%	6.3%	6.1%	5.8%	5.5%	5.3%	5.0%
7	Revenue Group 7: non-domestic unmeasured water			%	I/C			0.7%	0.6%	0.6%	1.3%	2.1%	2.8%	3.5%	4.3%	5.0%
8	Revenue Group 8: non-domestic unmeasured sewerage			%	I/C			0.8%	0.8%	0.7%	1.4%	2.1%	2.8%	3.6%	4.3%	5.0%
9	Revenue Group 9: trade effluent			%	I/C			6.8%	6.8%	6.5%	7.1%	7.7%	8.3%	8.8%	9.4%	10.0%
10	Total revenue			%	C			100.0%	100.0%	100.0%						100.0%

Revenue target: Alternative 2 - Input 1st year, straight line thereafter

% Revenue allocated to Revenue groups (net of non-prim				Units	Field Type	Additional Info	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Revenue Group 1: domestic measured water			%	I/C			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2	Revenue Group 2: domestic measured sewerage			%	I/C			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3	Revenue Group 3: domestic unmeasured water			%	I/C			33.8%	34.7%	36.2%	35.7%	35.7%	35.7%	35.7%	35.7%	35.7%
4	Revenue Group 4: domestic unmeasured sewerage			%	I/C			40.1%	39.2%	38.9%	38.7%	38.7%	38.7%	38.7%	38.7%	38.7%
5	Revenue Group 5: non-domestic measured water			%	I/C			10.9%	10.9%	10.5%	10.7%	10.7%	10.8%	10.8%	10.9%	10.9%
6	Revenue Group 6: non-domestic measured sewerage			%	I/C			6.9%	7.0%	6.6%	6.7%	6.7%	6.8%	6.8%	6.9%	6.9%
7	Revenue Group 7: non-domestic unmeasured water			%	I/C			0.7%	0.6%	0.6%	0.7%	0.7%	0.6%	0.6%	0.5%	0.5%
8	Revenue Group 8: non-domestic unmeasured sewerage			%	I/C			0.8%	0.8%	0.7%	0.8%	0.8%	0.7%	0.6%	0.6%	0.6%
9	Revenue Group 9: trade effluent			%	I/C			6.8%	6.8%	6.5%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%
10	Total revenue			%	C			100.0%	100.0%	100.0%						100.0%

Revenue target: Alternative 3 - Custom inputs

% Revenue allocated to Revenue groups (net of non-prim				Units	Field Type	Additional Info	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Revenue Group 1: domestic measured water			%	I/C			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2	Revenue Group 2: domestic measured sewerage			%	I/C			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3	Revenue Group 3: domestic unmeasured water			%	I/C			33.8%	34.7%	36.2%	34.9%	35.1%	35.3%	34.9%	35.0%	35.1%
4	Revenue Group 4: domestic unmeasured sewerage			%	I/C			40.1%	39.2%	38.9%	39.3%	39.2%	39.2%	39.7%	39.7%	39.7%
5	Revenue Group 5: non-domestic measured water			%	I/C			10.9%	10.9%	10.5%	10.7%	10.7%	10.8%	10.6%	10.6%	10.6%
6	Revenue Group 6: non-domestic measured sewerage			%	I/C			6.9%	7.0%	6.6%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%
7	Revenue Group 7: non-domestic unmeasured water			%	I/C			0.7%	0.6%	0.6%	0.6%	0.6%	0.6%	0.5%	0.5%	0.5%
8	Revenue Group 8: non-domestic unmeasured sewerage			%	I/C			0.8%	0.8%	0.7%	0.7%	0.7%	0.6%	0.6%	0.6%	0.5%
9	Revenue Group 9: trade effluent			%	I/C			6.8%	6.8%	6.5%	7.0%	7.0%	6.9%	7.0%	6.9%	6.9%
10	Total revenue			%	C			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

354.8 365.7 374.2

2015-16 2016-17 2017-18

123.7 128.2 132.0
139.4 143.4 146.5
38.0 39.3 40.3
23.8 24.6 25.0
2.2 2.1 2.1
2.6 2.5 2.4
24.9 25.6 26.0
354.8 365.7 374.2

Revenue target: Selected alternative

% Revenue allocated to Revenue groups (net of non-prim				Units	Field Type	Additional Info	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Revenue Group 1: domestic measured water			%	I/C			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2	Revenue Group 2: domestic measured sewerage			%	I/C			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3	Revenue Group 3: domestic unmeasured water			%	I/C			33.8%	34.7%	36.2%	34.9%	35.1%	35.3%	34.9%	35.0%	35.1%
4	Revenue Group 4: domestic unmeasured sewerage			%	I/C			40.1%	39.2%	38.9%	39.3%	39.2%	39.2%	39.7%	39.7%	39.7%
5	Revenue Group 5: non-domestic measured water			%	I/C			10.9%	10.9%	10.5%	10.7%	10.7%	10.8%	10.6%	10.6%	10.6%
6	Revenue Group 6: non-domestic measured sewerage			%	I/C			6.9%	7.0%	6.6%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%
7	Revenue Group 7: non-domestic unmeasured water			%	I/C			0.7%	0.6%	0.6%	0.6%	0.6%	0.6%	0.5%	0.5%	0.5%
8	Revenue Group 8: non-domestic unmeasured sewerage			%	I/C			0.8%	0.8%	0.7%	0.7%	0.7%	0.6%	0.6%	0.6%	0.5%
9	Revenue Group 9: trade effluent			%	I/C			6.8%	6.8%	6.5%	7.0%	7.0%	6.9%	7.0%	6.9%	6.9%
10	Total revenue			%	C			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Checks = 3

Modelling Checks

	Checks		
1	Balance Sheet: HCA	Base Historic Data	OK
2	Balance Sheet: CCA	Base Historic Data	OK
3	Working Capital and other non-trade debtors/creditors	Base Historic Data	Check
5	Capital Expenditure	Assumption	OK
6	Tax	Assumption	OK
8	Capital Expenditure	Processes	OK
9	Tax	Processes	Check
11	Balance Sheet: HCA	Outputs	Check
12	Balance Sheet: CCA	Outputs	OK
13	Cash Flow	Outputs	OK
16	Number of Checks		3

Checks = 3

Checks = 3

Base historic data: Profit and Loss account

Historic Cost Accounts

NI Water - Historic Cost Profit and Loss Account		Units	Field type	Additional Info	2012-13
1	Turnover	£m	I	Historic values (outturn)	366.398
2	Operating expenditure (excluding PPP)	£m	I	Historic values (outturn)	-143.994
3	PPP operating costs (unitary charge for Off-BS; PPP opex for On-BS)	£m	I	Historic values (outturn)	-31.636
3a	PPP residual asset credit	£m	I	Historic values (outturn)	3.303
4	Historical Cost Depreciation	£m	I	Historic values (outturn)	-41.598
5	Infrastructure Renewals charge	£m	I	Historic values (outturn)	-30.761
6	Amortisation of PPP assets	£m	I	Historic values (outturn)	-3.273
7	Amortisation of deferred income	£m	I	Historic values (outturn)	0.772
8	Historic cost profit or loss on disposal of fixed assets	£m	I	Historic values (outturn)	0.334
9	Operating income	£m	I	Historic values (outturn)	0.000
10	Operating profit	£m	C	Historic values (outturn)	119.545
11	Other income	£m	I	Historic values (outturn)	0.000
12	Net interest receivable less payable	£m	I	Historic values (outturn)	-43.154
12a	PPP interest	£m	I	Historic values (outturn)	-11.913
13	Profit on ordinary activities before taxation	£m	C	Historic values (outturn)	64.478
14	Taxation - current	£m	I	Historic values (outturn)	0.000
15	Taxation - deferred	£m	I	Historic values (outturn)	-24.872
16	Profit on ordinary activities after taxation	£m	C	Historic values (outturn)	39.606
17	Extraordinary items	£m	I	Historic values (outturn)	0.000
18	Historic cost profit for the year	£m	C	Historic values (outturn)	39.606
19	Dividends	£m	I	Historic values (outturn)	-26.587
20	Historic Cost retained profit for year	£m	C	Historic values (outturn)	13.019

Current Cost Accounts

NI Water - Current Cost Profit and Loss Account		Units	Field type	Additional Info	2012-13
21	Turnover	£m	B	Historic values (outturn)	366.398
22	Current cost operating expenditure (excluding PPP)	£m	I	Historic values (outturn)	-143.994
23	PPP operating costs (unitary charge for Off-BS; PPP opex for On-BS)	£m	B	Historic values (outturn)	-31.636
23a	PPP residual asset credit	£m	B	Historic values (outturn)	3.303
24	Current Cost Depreciation	£m	I	Historic values (outturn)	-146.888
25	Infrastructure Renewals Charge	£m	B	Historic values (outturn)	-30.761
26	Amortisation of PPP assets	£m	B	Historic values (outturn)	-4.007
27	Amortisation of deferred income	£m	I	Historic values (outturn)	4.513
28	Current cost profit or loss on disposal of fixed assets	£m	I	Historic values (outturn)	0.303
29	Operating income	£m	B	Historic values (outturn)	0.000
30	Current cost operating profit before working capital adjustment	£m	C	Historic values (outturn)	17.231
31	Working capital adjustment	£m	I	Historic values (outturn)	2.641
32	Current cost operating profit	£m	C	Historic values (outturn)	19.872
33	Other income	£m	B	Historic values (outturn)	0.000
34	Net interest receivable less payable	£m	B	Historic values (outturn)	-43.154
34a	PPP interest	£m	B	Historic values (outturn)	-11.913
35	Financing adjustment	£m	I	Historic values (outturn)	30.464
36	Current cost profit before taxation	£m	C	Historic values (outturn)	-4.731
37	Taxation - Current taxation	£m	B	Historic values (outturn)	0.000
38	Taxation - Deferred	£m	B	Historic values (outturn)	-24.872
39	Current cost profit on ordinary activities	£m	C	Historic values (outturn)	-29.603
40	Extraordinary items	£m	B	Historic values (outturn)	0.000
41	Current cost profit for the year	£m	C	Historic values (outturn)	-29.603
42	Dividends	£m	B	Historic values (outturn)	-26.587
43	Current cost retained profit	£m	C	Historic values (outturn)	-56.190

Checks = 3

Base historic data: Balance Sheet

Historic Cost Accounts

Line	Description	Units	Field	Additional Info	2011-12	2012-13
Fixed Assets						
1	Tangible Assets	£m	I/B	Historic values (outturn)		1,792,503
1a	PPP assets	£m	I/B	Historic values (outturn)		99,840
2	Investment - loan to group company	£m	I	Historic values (outturn)		0.000
3	Investment - Other	£m	I	Historic values (outturn)		0.106
4	Total fixed assets	£m	C	Historic values (outturn)		1,892,449
Current Assets						
5	Stocks	£m	B	Historic values (outturn)		2,379
6	Debtors	£m	I	Historic values (outturn)		28,825
7	Cash (net of overdrafts)	£m	I	Historic values (outturn)		9,102
8	Short term deposits	£m	I	Historic values (outturn)		5,300
9	Financial Reserves	£m	I	Historic values (outturn)		0.000
10	PPP assets	£m	I	Historic values (outturn)		15,182
11	Infrastructure Renewals prepayment/accrual	£m	I	Historic values (outturn)		3,341
12	Total current assets	£m	C	Historic values (outturn)		64,129
Creditors: amounts falling due within one year						
13	Creditors (including corporation tax and dividends payable)	£m	I	Historic values (outturn)		-118,023
14	Non government loans	£m	I/B	Historic values (outturn)		0.000
14a	Government loans	£m	I/B	Historic values (outturn)		0.000
15	Total creditors	£m	C	Historic values (outturn)		-118,023
16	Net current assets	£m	C	Historic values (outturn)		-53,894
17	Total assets less current liabilities	£m	C	Historic values (outturn)		1,838,555
Creditors: amounts falling due after one year						
18	Non government loans	£m	I/B	Historic values (outturn)		0.000
18a	Government loans	£m	I/B	Historic values (outturn)		-882,560
18b	PPP Creditor	£m	I	Historic values (outturn)		-95,111
19	Other creditors	£m	I	Historic values (outturn)		-1,076
20	Total creditors	£m	C	Historic values (outturn)		-978,747
Provisions for liabilities & charges						
21	Deferred tax provision	£m	I	Historic values (outturn)		-187,416
22	Deferred income - grants and contributions	£m	I	Historic values (outturn)		-19,456
23	Post employment assets / (liabilities)	£m	I	Historic values (outturn)		-4,123
24	Other provisions	£m	I	Historic values (outturn)		-9,589
25	Net Assets employed	£m	C	Historic values (outturn)		639,224
Capital and reserves						
26	Income and Expenditure account	£m	I	Historic values (outturn)		-32,466
27	Other reserves and share capital	£m	I	Historic values (outturn)		671,690
28	Capital & reserves	£m	C	Historic values (outturn)		639,224

TRUE

Current Cost Accounts

Line	Description	Units	Field	Additional Info	2011-12	2012-13
Fixed Assets						
29	Tangible Assets	£m	B	Historic values (outturn)		8,304,538
29a	PPP assets	£m	B	Historic values (outturn)		119,272
30	Third party contributions	£m	I	Historic values (outturn)		-313,278
Other Operating Assets and liabilities						
31	Working capital	£m	B	Historic values (outturn)		-81,590
32	Cash (net of overdrafts)	£m	B	Historic values (outturn)		9,102
33	Short term deposits	£m	B	Historic values (outturn)		5,300
34	Infrastructure renewals prepayment/(accrual)	£m	B	Historic values (outturn)		3,341
35	Net operating assets	£m	C	Historic values (outturn)		8,046,685
Non-operating assets and liabilities						
36	Non government loans	£m	B	Historic values (outturn)		0.000
36a	Government loans	£m	I/B	Historic values (outturn)		0.000
37	Financial Reserves	£m	B	Historic values (outturn)		0.000
38	PPP assets	£m	B	Historic values (outturn)		15,182
39	Non-trade debtors	£m	I	Historic values (outturn)		0.007
40	Non-trade creditors due within one year	£m	I	Historic values (outturn)		-5,218
41	Investment - loan to group company	£m	B	Historic values (outturn)		0.000
42	Investment - Other	£m	B	Historic values (outturn)		0.106
43	Total non-operating assets and liabilities	£m	C	Historic values (outturn)		10,077
Creditors - amounts falling due after more than one year						
44	Non government loans	£m	B	Historic values (outturn)		0.000
44a	Government loans	£m	I/B	Historic values (outturn)		-882,560
44b	PPP Creditor	£m	I/B	Historic values (outturn)		-95,111
45	Other Creditors	£m	I/B	Historic values (outturn)		-1,076
46	Total Creditors falling due after more than one year	£m	C	Historic values (outturn)		-978,747
Provisions for liabilities & charges						
47	Deferred tax provision	£m	B	Historic values (outturn)		-187,416
48	Post employment asset / (liabilities)	£m	B	Historic values (outturn)		-4,123
49	Other provisions	£m	B	Historic values (outturn)		-9,589
50	Total provisions	£m	C	Historic values (outturn)		-201,128
51	Net assets employed	£m	C	Historic values (outturn)		6,876,887
Capital and reserves						
52	Income and expenditure account	£m	I	Historic values (outturn)		-355,723
53	Current cost reserve	£m	I	Historic values (outturn)		6560,920
54	Other reserves and share capital	£m	C	Historic values (outturn)		671,690
55	Total capital & reserves	£m	C	Historic values (outturn)		6,876,887

TRUE

Checks = 3

Base historic data: Cash Flow

Reconciliation of Current cost operating profit to net cash flow from operating activities

	Deriving Net cash flow from operating activities	Units	Field	Additional Info	2012-13
1	Current cost operating profit	£m	B	Historic values (outturn)	19.872
2	Working capital adjustment	£m	B	Historic values (outturn)	-2.641
3	Movement in working capital	£m	I	Historic values (outturn)	0.595
4	Receipts from other income	£m	I	Historic values (outturn)	0.000
5	Current Cost depreciation	£m	B	Historic values (outturn)	146.888
6	Amortisation of PPP assets	£m	B	Historic values (outturn)	4.007
7	Amortisation of deferred income	£m	B	Historic values (outturn)	-4.513
8	Current cost profit/(loss) on sale of assets	£m	B	Historic values (outturn)	-0.303
9	Infrastructure renewals charge	£m	B	Historic values (outturn)	30.761
10	Other non-cash profit and loss items	£m	I	Historic values (outturn)	-13.651
11	Net cash flow from operating activities	£m	C	Historic values (outturn)	181.015

Cash Flow

	Net cash flow from operating activities	Units	Field	Additional Info	2012-13
12	Net cash flow from operating activities	£m	B	Historic values (outturn)	181.015

	Cash changes in non-operating debtors/creditors and extraordinary items	Units	Field	Additional Info	2012-13
13	Cash inflow/outflow from changes in non-trade debtors/creditors	£m	I	Historic values (outturn)	0.000
14	Cash inflow/outflow from extraordinary items	£m	I	Historic values (outturn)	0.000

	Returns on investments and servicing of finance				
15	Interest received	£m	I	Historic values (outturn)	0.134
16	Interest paid	£m	I	Historic values (outturn)	-42.208
16a	PPP interest	£m	C	Historic values (outturn)	-11.913
17	Net cash flow from returns on Investment & servicing of finance	£m	C	Historic values (outturn)	-53.987

	Taxation				
18	Taxation paid	£m	I	Historic values (outturn)	0.000

	Capital expenditure and financial investment				
19	Gross cost of purchase of fixed assets	£m	I	Historic values (outturn)	-130.590
20	Receipt of grants and contributions	£m	I	Historic values (outturn)	5.757
21	Infrastructure renewals expenditure	£m	I	Historic values (outturn)	-31.368
22	Disposal of fixed assets	£m	I	Historic values (outturn)	1.177
23	Movements on long term loans to group companies	£m	I	Historic values (outturn)	0.000
24	Net cash flow from investing activities	£m	C	Historic values (outturn)	-155.024
25	Acquisitions and disposals	£m	I	Historic values (outturn)	0.000
26	Shareholder dividends paid	£m	I	Historic values (outturn)	-26.587

	Management of liquid resources				
27	Net cash flow from management of liquid resources	£m	I	Historic values (outturn)	-5.300
28	Net Cash flow before financing	£m	C	Historic values (outturn)	-59.883

	Financing				
29	New Government loans	£m	I	Historic values (outturn)	75.000
30	Non-Government loans repayments	£m	I	Historic values (outturn)	0.000
31	Government loans repayments	£m	I	Historic values (outturn)	0.000
31a	PPP Capital Repayments	£m	I	Historic values (outturn)	-3.675
32	Financial reserve	£m	I	Historic values (outturn)	0.000
33	Net cash inflow from financing	£m	C	Historic values (outturn)	71.325
34	Increase (decrease) in cash and cash equivalents	£m	C	Historic values (outturn)	11.442

Checks = 3

Base historic data: Working Capital and other non-trade debtors/creditors

Description		Units	Field	Additional Info	2012-13
1	Stocks	£m	I	Historic values (outturn)	2.379
2	Trade debtors	£m	I	Historic values (outturn)	7.998
3	Prepayments and other short term debtors	£m	I	Historic values (outturn)	20.820
4	Trade creditors	£m	I	Historic values (outturn)	-2.620
5	Short-term capital creditors	£m	I	Historic values (outturn)	-56.699
6	Accruals, other creditors and deferred income	£m	I	Historic values (outturn)	-53.468
7	Total working capital	£m	C	Calculated field	-81.590
8	Non-trade debtors	£m	B	Calculated field	0.007
9	Non-trade creditors	£m	B	Calculated field	-5.218
10	Total Debtors + Creditors	£m	C	Calculated field	-89.180

Check against Historic Cost Debtors + Creditors

FALSE

Checks = 3

Base historic data: Tax

Allocation of capital expenditure for tax purposes		Units	Field	Additional Info	2012-13
1	Work in progress - Opening amount	£m	I	Historic values (outturn)	0.000
2	Work in progress (portion where capital allowances have not been claimed) - opening	£m	I	Historic values (outturn)	0.000
3	Total capitalised expenditure including IRE (outturn prices) including grants	£m	I	Historic values (outturn)	162.269
3a	IFRS Capex to Opex	£m	I	Historic values (outturn)	0.985
3b	PPP Opex (IFRS) Omega and Kinnegar	£m	I	Historic values (outturn)	30.180
3c	Software	£m	I	Historic values (outturn)	11.674
3d	Non Engineering and Procurement	£m	I	Historic values (outturn)	19.971
4	Capitalised expenditure allocated for capital allowances (including Work in progress)	£m	C	Calculated field	99.459
5	Work in progress (portion where capital allowances have not been claimed) - closing	£m	C	Calculated field	0.000
6	Assets qualifying for 100% first year allowances	£m	I	Historic values (outturn)	0.000
7	Assets to be included in the general (25%) pool	£m	I	Historic values (outturn)	45.006
8	Assets qualifying for long life (6%) pool	£m	I	Historic values (outturn)	47.134
9	Assets qualifying for Industrial Buildings Allowance	£m	I	Historic values (outturn)	0.000
10	Assets purchased under finance leasing	£m	I	Historic values (outturn)	0.000
11	Capitalised revenue expenditure deducted in year of spend	£m	I	Historic values (outturn)	0.000
12	Capitalised revenue expenditure depreciated - non – infrastructure	£m	I	Historic values (outturn)	0.000
13	Capitalised revenue expenditure depreciated – infrastructure	£m	I	Historic values (outturn)	0.000
14	Capitalised revenue expenditure not depreciated	£m	I	Historic values (outturn)	0.000
15	Other assets not qualifying for capital allowances or revenue deductions	£m	I	Historic values (outturn)	7.493

Opening position					
17	Opening pool of capital allowances – asset life < 25 years	£m	I	Historic values (outturn)	221.341
18	Opening pool of capital allowances – asset life >= 25 years	£m	I	Historic values (outturn)	730.996
19	Residual IBA's	£m	I	Historic values (outturn)	0.000
20	General provisions – opening balance	£m	I	Historic values (outturn)	0.000
21	Losses brought forward	£m	I	Historic values (outturn)	229.616
22	Average asset life – non - infrastructure	Years	I	Historic values (outturn)	60.000
23	Average asset life – infrastructure	Years	I	Historic values (outturn)	100.000

Calculation of trading profit					
24	HCA Operating profit	£m	C	Calculated field	119.545
25	Total HCA Depreciation	£m	B	Calculated field	41.598
26	Infrastructure renewals charge	£m	B	Calculated field	30.761
27	Amortisation of PPP assets	£m	B	Calculated field	3.273
28	Amortisation of grants	£m	B	Calculated field	-0.425
29	Deduction for capitalised revenue expenditure	£m	I	Historic values (outturn)	0.000
29a	IFRS capex to opex repairs	£m	I	Historic values (outturn)	-0.986
29b	Customer Contributions	£m	I	Historic values (outturn)	0.000
29c	PPP opex (IFRS)	£m	I	Historic values (outturn)	3.319
30	Trading profit	£m	C	Calculated field	197.085

Deductions to trading profit					
31	Depreciation on capitalised revenue expenditure – non – infrastructure	£m	I	Historic values (outturn)	4.433
32	Depreciation on capitalised revenue expenditure – infrastructure	£m	I	Historic values (outturn)	1.883
33	Total interest paid	£m	I	Historic values (outturn)	55.067
34	Capital allowances - asset life <25 years	£m	I	Historic values (outturn)	50.038
35	Capital allowances - asset life >=25 years	£m	I	Historic values (outturn)	62.001
36	Industrial building allowance utilised	£m	I	Historic values (outturn)	0.000
37	Other deductions	£m	I	Historic values (outturn)	8.708
38	Total deductions	£m	C	Calculated field	182.130

Additions to trading profit					
39	Grants and contributions taxable on receipt	£m	B	Calculated field	0.000
40	Other additions	£m	I	Historic values (outturn)	0.000
41	Total additions	£m	C	Calculated field	0.000

Taxation					
42	Trading profit for tax	£m	C	Calculated field	14.955
43	Adjusted trading profit for tax	£m	I	Historic values (outturn)	0.000
44	Current tax charge	£m	I	Historic values (outturn)	0.000
45	Prior Year adjustments	£m	I	Historic values (outturn)	0.000
46	Total current tax charge	£m	C	Calculated field	0.000

Checks = 3

Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2013)

				Maturity of Base year closing debt												
Government loans		Units	Field	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2024-25	beyond 2024-25	Total
1	3-3.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2	4-4.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	882.560	882.560
3	5-5.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
4	6-6.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5	7-7.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
6	8-8.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
7	9-9.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
8	10-10.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
9	11-11.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
10	12-12.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
11	13-13.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
12	14-14.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
13	Total	£m	C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	882.560	882.560

Non - Government loans		Units	Field	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2024-25	beyond 2024-25	Total
14	3-3.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
15	4-4.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
16	5-5.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
17	6-6.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
18	7-7.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
19	8-8.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20	9-9.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
21	10-10.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
22	11-11.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
23	12-12.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
24	13-13.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
25	14-14.99%	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
26	Total	£m	C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

Checks = 3

Base historic data: Depreciation and amortisation of closing assets

Historic Cost Accounts

Historic cost Fixed Assets		Units	Field Type	Additional Info	2012-13										
1	Gross Fixed Assets - assets existing at 31 March 2013	£m	I		1907.708										
2	Accumulated depreciation - assets existing at 31 March 2013	£m	I	Input negative	-115.205										
3	Net book value - assets existing at 31 March 2013	£m	C		1,792.5										
Expected Historic cost depreciation		Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
4	Expected historic cost depreciation on assets existing at 31 March 2013	£m	I	Input negative		-42.346	-35.647	-34.447	-30.685	-27.803	-24.288	-22.276	-21.186	-21.186	-21.186
Expected Historic Cost amortisation		Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
5	Amortisation of existing grants and contributions (31 March 2013)	£m	I	Input negative		-0.807	-0.807	-0.799	-0.767	-0.747	-0.711	-0.685	-0.654	-0.654	-0.654

Current Cost accounts

Current cost Fixed assets		Units	Field Type	Additional Info	2012-13										
6	Gross Fixed Assets - assets existing at 31 March 2013	£m	I		8933.987										
7	Accumulated depreciation - assets existing at 31 March 2013	£m	I	Input negative	-629.449										
8	Net book value - assets existing at 31 March 2013	£m	C		8,304.5										
Expected current cost depreciation		Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
9	Expected current cost depreciation on assets existing at 31 March 2013	£m	I	Base year prices / Input negative		-116.245	-91.226	-86.037	-77.722	-72.995	-68.221	-65.057	-63.054	-63.054	-63.054
10	Current cost depreciation on WIP assets (commissioned after 31 March 2013)	£m	I	Base year prices / Input negative		-1.350	-3.208	-3.399	-3.423	-3.352	-3.204	-2.880	-2.515	-2.515	-2.515
Amortisation of existing current cost Third Party Contributions		Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
11	Amortisation of existing current cost Third Party Contributions	£m	I	Base year prices / Input negative		-3.668	-3.668	-3.589	-3.301	-3.126	-2.800	-2.570	-2.291	-2.291	-2.291

Checks = 3

Checks = 3

Assumptions: Inflation

Retail price Index (RPI)

						Base year										
		2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Financial Year Average	214.783	215.767	226.475	237.342	244.675	251.733	258.480	267.759	277.372	287.329	297.645	308.330	319.399	330.865	342.744
2	% increase		0.458%	4.963%	4.798%	3.090%	2.885%	2.680%	3.590%	3.590%	3.590%	3.590%	3.590%	3.590%	3.590%	3.590%

Capital index

						Base year										
		2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
3	Financial Year Average	113.975	110.475	107.375	109.950	113.575	116.851	119.983	124.290	128.752	133.375	138.163	143.123	148.261	153.584	159.097
4	% increase		-3.071%	-2.806%	2.398%	3.297%	2.885%	2.680%	3.590%	3.590%	3.590%	3.590%	3.590%	3.590%	3.590%	3.590%

Inflation assumption (embedded debt calculations)

5	Inflation assumption for embedded debt								3.59%	3.59%	3.59%	3.59%	3.59%	3.59%	3.59%	3.59%
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Checks = 3

Assumptions: Financing

Cost of Capital		Units	Field	Additional Info	2012-13	All years	
1	Cost of Debt	%	I	Input real		1.09%	changed
2	Cost of Equity	%	I	Input real		5.65%	changed
3	Gearing	%	I			50.0%	

Financing and borrowing		Units	Field	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
4	Financing cost	%	I	Input nominal		4.72%	4.72%	4.72%	4.72%	4.72%	4.72%	4.72%	4.72%	4.72%	4.72%
5	New Public Borrowing available*	£m	I	Input nominal											
6	Interest on cash balances/short term investments	%	I	Input nominal		0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
7	Interest on liquid financial reserves	%	I	Input nominal		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

* The 2008-09 figure includes any carry-over of unused Public borrowing

Dividends foregone and Financial reserve		Units	Field	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8	Dividends foregone by the Government	%	I	% unleveraged portion RCV				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	Increase in liquid financial reserve levels	£m	I	Change in the year (Outturn)		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Benchmark ratios		Units	Field	Additional Info	2012-13	Reference	
10	Cash interest cover	number	F	Around		3.0	
11	Adjusted cash interest cover I (maintenance charges)	number	F	Around		1.6	
12	Adjusted cash interest cover II (maintenance expenditure)	number	F	Around		2.0	
13	Funds from operations:debt	%	F	Greater than		13.0%	
14	Retained cashflow:debt	%	F	Greater than		8.0%	Amended to reflect Ofwat revised ratios
15	Gearing	%	F	Less than		55.0%	
16	'Around' bandings	%	F	+/- % of target		20.0%	

NI Water RCV

Regulatory Capital Value		Units	Field	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
17	Closing RCV (2014-15)	£m	I	2014-15 price base			2,084.67								
18	Adjustments	£m	I	Base year				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

ecks = 3

Assumptions: Capital expenditure

Total capital expenditure

Total capital expenditure - post efficiency				Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Capital expenditure: Maintenance Non-Infrastructure (net of grants)	£m	I	Enter amount (Base year prices)			59.9	34.88%	34.4	34.1	33.6	33.6	33.1	32.9	98.0	98.7
2	Capital expenditure: Enhancement Non-Infrastructure (net of grants)	£m	I	Enter amount (Base year prices)			34.6	43.24%	29.4	28.9	28.3	28.0	27.4	27.7	147.1	147.1
3	Capital expenditure: Maintenance Infrastructure (net of grants)	£m	I	Enter amount (Base year prices)			33.4	34.13%	24.1	24.0	23.8	23.7	23.6	23.4	80.7	80.7
4	Capital expenditure: Enhancement Infrastructure (net of grants)	£m	I	Enter amount (Base year prices)			29.9	30.67%	26.1	26.7	26.1	26.8	26.1	26.5	106.3	103.8
5	Capital Expenditure c/f: Non infrastructure	£m	I	Enter amount (Base year prices)												
6	Capital Expenditure c/f: infrastructure	£m	I	Enter amount (Base year prices)												
7	Grants and Third Party Contributions	£m	I	Enter amount (Base year prices)			5.7	4.4	4.7	4.7	4.7	4.7	4.7	4.7	5.0	5.0
7a	IFRS Capex to Opex	£m	I	Enter amount (Base year prices)			1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9
8	Total Capital Programme	£m	C	Calculated Field			163.5	146.6	142.9	141.4	139.8	138.7	137.0	137.2	437.1	435.3

Deductions from Capital Expenditure for tax calcs	Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Software	£m	I/C/B	Base year prices	4.6	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Non Engineering and Procurement Expenditure	£m	I/C/B	Base year prices	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0

Non infrastructure: Allocation of capital expenditure into asset life categories

Allocation of capital maintenance - non infrastructure				Units	Field Type	Additional Info		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
9	Very Short	%	I	% apportioned to this life category			0%	0%	3%	3%	4%	6%	3%	3%	3%	3%	3%
10	Short	%	I	% apportioned to this life category			14%	14%	25%	23%	28%	30%	25%	23%	23%	23%	23%
11	Medium	%	I	% apportioned to this life category			46%	48%	39%	39%	35%	34%	41%	43%	40%	40%	40%
12	Medium long	%	I	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
13	Long	%	I	% apportioned to this life category			40%	39%	34%	35%	33%	30%	31%	32%	34%	34%	34%
14	Infinite (land)	%	I	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15	Total	%	C	Calculated field (should equal 100%)			100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Allocation of capital enhancement - non infrastructure				Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
16	Very Short	%	I	% apportioned to this life category			0%	0%	2%	2%	2%	1%	1%	0%	1%	1%
17	Short	%	I	% apportioned to this life category			26%	19%	35%	34%	39%	36%	29%	28%	31%	31%
18	Medium	%	I	% apportioned to this life category			32%	41%	35%	31%	36%	32%	28%	28%	33%	33%
19	Medium long	%	I	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20	Long	%	I	% apportioned to this life category			42%	40%	28%	33%	23%	31%	42%	44%	36%	36%
21	Infinite (land)	%	I	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
22	Total	%	C	Calculated field (should equal 100%)			100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
OK							TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

Non infrastructure c/f - Allocation of capital expenditure into asset life categories

Allocation of capital maintenance - non infrastructure				Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
23	Very Short	%	I/B	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
24	Short	%	I/B	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25	Medium	%	I/B	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26	Medium long	%	I/B	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27	Long	%	I/B	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
28	Infinite (land)	%	I/B	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
29	Sub-total	%	C	Calculated field			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Allocation of capital enhancement - non infrastructure				Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
30	Very Short	%	I/B	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
31	Short	%	I/B	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32	Medium	%	I/B	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33	Medium long	%	I/B	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
34	Long	%	I/B	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
35	Infinite (land)	%	I/B	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
36	Sub-total	%	C	Calculated field			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
37	Total	%	C	Calculated field (should equal 100%)			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
OK							TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

Capital Expenditure c/f Infrastructure

Capital expenditure carried forward - infrastructure				Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
38	Infrastructure Maintenance	%	I	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39	Infrastructure Enhancement	%	I	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
40	Total	%	C	Calculated field (should equal 100%)			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
OK							TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

Grants and Contributions - Allocation of capital expenditure into asset life categories

Grants and Third Party Contributions				Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
41	Very Short	%	I	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
42	Short	%	I	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
43	Medium	%	I	% apportioned to this life category			12%	14%	13%	13%	13%	14%	14%	14%	13%	13%
44	Medium long	%	I	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
45	Long	%	I	% apportioned to this life category			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
46	Infinite (land)	%	I	% apportioned to this life category			88%	86%	87%	87%	87%	86%	86%	86%	87%	87%
47	Total	%	C	Calculated field (should equal 100%)			100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
OK							TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

Infrastructure Renewals Charge

Infrastructure Renewals		Units	Field Type	Additional Info		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
48	Infrastructure Renewals Expenditure	£m	C	Calculated field		33.4	24.1	24.1	24.0	23.8	23.7	23.6	23.4	80.7	80.7
49	Infrastructure Renewals Charge	£m	I	Enter amount (Base year prices)		32.6	30.7	24.1	24.0	23.8	23.7	23.6	23.4	80.7	80.7

Checks = 3

Assumptions: Asset Disposals

Historic Cost Accounts

Asset disposals - Historic Cost Accounts		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Gross cost of disposed assets	£m	I	Historic Cost	6.1	1.8	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
2	Accumulated depreciation of disposed assets	£m	I	Historic Cost / Input negative	-4.9	-0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3	Net cost of disposed assets	£m	C	Calculated field	1.2	1.2	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
4	Annual Depreciation foregone by disposal of assets	£m	I	Historic Cost / Cumulative / Input negative	0.0	0.0	0.0	0.0	0.0	-0.1	-0.1	-0.1	-0.1	-0.1
5	Cash income from asset disposals	£m	I	Enter amount (outturn)	1.4	1.3	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5

Current Cost Accounts

Asset disposals - Current Cost Accounts		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
6	Gross cost of disposed assets	£m	I	Base Year prices	7.4	6.8	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1
7	Accumulated depreciation of disposed assets	£m	I	Base Year prices / Input negative	-6.2	-4.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	Net cost of disposed assets	£m	C	Calculated field	1.2	2.8	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1
9	Annual Depreciation foregone by disposal of assets	£m	I	Base Year prices / Cumulative / Input negative	0.0	-0.1	-0.1	-0.2	-0.2	-0.2	-0.2	-0.3	-0.3	-0.3

Checks = 3

Assumptions: Miscellaneous Accounting Assumptions

1 1.028848 1.056421 1.094346 1.133633 1.174331 1.216489 1.260161 1.305401

Profit and loss assumptions

Profit and Loss assumptions		Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Revenue	£m	I	Base year prices		352.0	337.6								
2	Operating costs	£m	I/C/B	Base year prices	-144.0	-141.438	-138.203	-144.769	-141.817	-136.603	-132.173	-129.436	-125.318	-125.3	-125.3
3	PPP Operating Costs	£m	I/C/B	Base year prices	-28.33	-31.47	-31.53	-30.90	-30.77	-30.46	-30.22	-30.05	-29.77	-31.6	-31.6
4	Operating income (excluding sale of fixed assets)	£m	I/C/B	Base year prices	0.0	5.2	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	Other income	£m	I/C/B	Base year prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6	Extraordinary items	£m	I/C/B	Base year prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7	Earnings/ dividends paid	£m	I/C/B	Base year prices / enter negative	-26.6	-20.4	-20.8	-21.2	-21.4	-22.1	-22.9	-23.7	-24.5	-25.3	-27.5
8	Amortisation of PPP assets	£m	I/B	Historic Cost / enter negative	-3.3	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2
8a	PPP interest	£m	I/B	Outturn prices / enter negative	-11.9	-6.9	-6.8	-6.7	-6.5	-6.4	-6.2	-6.0	-5.8	-5.6	-5.3

Balance Sheet Assumptions

Working capital		Units	Field Type	Additional Info										2021-22	2022-23
9	Stocks	%	I/C	% of operating costs	1.7%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%
10	Trade debtors	Days	I/C	Debtor days	8.0	9.1	9.2	9.2	9.2	9.2	9.2	9.2	9.2	9.2	9.2
11	Prepayments and other short term debtors	%	I/C	% of total revenue	5.7%	4.9%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%
12	Trade creditors	Days	I/C	Creditor days	6.6	10.4	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
13	Short-term capital creditors	%	I/C	% of capital expenditure	34.9%	39.8%	41.9%	40.8%	40.8%	40.8%	40.8%	40.8%	40.8%	40.8%	40.8%
14	Accruals and other creditors	%	I/C	% of operating costs (incl. PPP)	30.4%	27.6%	24.1%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%

Other Balance Sheet accounts		Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
15	Cash (net of overdrafts)	£m	I/B	Enter amount (Outturn prices)	9.1	0.0	0.7	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
16	Short term deposits	£m	I/B	Enter amount (Outturn prices)	5.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17	Non-trade debtors	£m	I/B	Enter amount (Outturn prices)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18	Non-trade creditors due within one year	£m	I/B	Enter amount (Outturn prices) / negative	-5.2	-2.9	-2.9	-2.9	-2.9	-2.9	-2.9	-2.9	-2.9	-2.9	-2.9
19	Investment - loan to group company	£m	I/B	Enter amount (Outturn prices)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20	Investment - Other	£m	I/B	Enter amount (Outturn prices)	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
21	Other Creditors - greater than one year	£m	I/B	Enter amount (Outturn prices) / negative	-1.1	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3
21a	PPP capital repayments	£m	I/B	Enter amount (Outturn prices) / negative	-7.47	-6.4	-6.6	-6.9	-7.3	-7.6	-7.9	-8.3	-8.8	-9.8	-10.8

Provisions for liabilities and charges		Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
22	Change in Post employment asset / (liabilities)	£m	I/B	Enter amount (Outturn prices)	-11.4	-1.2	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23	Change in other provisions	£m	I/B	Enter amount (Outturn prices)	11.1	-3.1	-0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Checks = 3

Assumptions: Tax

Tax rate		Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Tax rate	%	I			23%	21%	20%	20%	20%	20%	20%	20%	20%	20%

Capital Allowances Rates		Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
2	Plant and Machinery Short life - less than 25 years - allowance rate (reducing balance)	%	I			18%	18%	18%	18%	18%	18%	18%	18%	18%	18%
2a	Plant and Machinery Short life - New expenditure 14/15 (less than 25 years) - allowance rate (reducing balance)						0%								
3	Plant and Machinery Long life - more than 25 years - allowance rate (reducing balance)	%	I			8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
4	Industrial Buildings Allowance rate (straight line)	%	I			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Allocation of capital expenditure for tax purposes		Units	Field	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
5	Work in progress - Opening amount	£m	I/C		0.0	0.0									
6	Work in progress (portion where capital allowances have not been claimed) - opening	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7	Total capitalised expenditure including IRE (outturn prices) including contributions	£m	C		162.3	168.2	154.9	156.4	160.3	164.1	168.8	172.6	179.1	591.1	609.7
7b	IFRS Capex to Opex	£m	C		1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.2	1.2
7c	Infrastructure Renewals Expenditure	£m	I/C	link to P1 top line	0.0	34.3	25.5	26.4	27.2	28.0	28.8	29.7	30.6	109.1	113.0
7d	Software	£m	I/C		11.7	4.7	3.7	3.8	3.9	4.1	4.2	4.4	4.5	4.7	4.9
7e	Non Engineering and Procurement expenditure	£m	I/C		20.0	17.5	18.0	18.6	19.3	20.0	20.7	21.4	22.2	23.0	23.8
7e	Total capitalised expenditure including IRE (outturn prices) including contributions less IFRS capex to opex	£m	C		129.6	110.7	106.8	106.6	108.8	111.0	113.9	116.0	120.6	453.1	466.8
8	Capitalised expenditure allocated for capital allowances (including Work in progress)	%	I/C	% of Opening + capitalised exp.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
9	Work in progress (portion where capital allowances have not been claimed) - closing	£m	C	Calculated Field	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	Assets qualifying for 100% first year allowances	%	I/C	% allocated to this category	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
11	Assets to be included in the general (18%) pool	%	I/C	% allocated to this category	27.7%	43.2%	43.2%	43.2%	43.2%	43.2%	43.2%	43.2%	43.2%	43.2%	43.2%
12	Assets qualifying for long life (8%) pool	%	I/C	% allocated to this category	29.0%	48.3%	48.3%	48.3%	48.3%	48.3%	48.3%	48.3%	48.3%	48.3%	48.3%
13	Assets qualifying for Industrial Buildings Allowance	%	I/C	% allocated to this category	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	Assets purchased under finance leasing	%	I/C	% allocated to this category	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
15	Capitalised revenue expenditure deducted in year of spend	%	I/C	% allocated to this category	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16	Capitalised revenue expenditure depreciated - non – infrastructure	%	I/C	% allocated to this category	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17	Capitalised revenue expenditure depreciated – infrastructure	%	I/C	% allocated to this category	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18	Capitalised revenue expenditure not depreciated	%	I/C	% allocated to this category	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
19	Other assets not qualifying for capital allowances or revenue deductions	%	I/C	% allocated to this category	4.6%	8.6%	8.6%	8.6%	8.6%	8.6%	8.6%	8.6%	8.6%	8.6%	8.6%
20	Grants and contributions taxable on receipt	%	I/C	% allocated to this category	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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Opening position (£ Million)		Units	Field	Additional Info	2012-13	2013-14
21	Opening pool of capital allowances – asset life < 25 years	£m	C		221.3	228.0
22	Opening pool of capital allowances – asset life >= 25 years	£m	C		731.0	713.0
23	Residual IBA's	£m	C		0.0	0.0
24	General provisions – opening balance	£m	I/C		0.0	0.0
25	Losses brought forward	£m	I/C		229.6	214.6

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formula amended

Deductions for capital expenditure (£ Million)		Units	Field	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
26	Existing IBA claims (Outturn)	£m	I/C	Input positive	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27	Depreciation on capitalised revenue expenditure – non – infrastructure (outturn) - Assets capitalised by 31/03/13	£m	I/C	Input positive	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4
28	Depreciation on capitalised revenue expenditure – infrastructure (outturn) Assets existing @ 31/03/13	£m	I/C	Input positive	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9
29	Average asset life – non - infrastructure (new assets)	Years	I/C	Life of capitalised asset in the year	60	60	60	60	60	60	60	60	60	60	60
30	Average asset life – infrastructure (new assets)	Years	I/C	Life of capitalised asset in the year	100	100	100	100	100	100	100	100	100	100	100

Other Deductions/Adjustments (£ Million)		Units	Field	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
31	Revenue expenditure not allowable for tax purposes	£m	I			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32	Permanently disallowed expenditure	£m	I			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33	Profit/income not subject to tax/not taxed as trading income	£m	I			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34	Increase/(decrease) in general provisions (outturn)	£m	I			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	PPP Opex (IFRS) Omega and Kinnegar	£m	I	input nominal		-8.5	-8.2	-7.8	-7.1	-6.5	-6.0	-5.4	-4.6	-4.6	-4.6

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Process sheet: Capital Expenditure

Total capital expenditure

Total Allowed for Investment - post efficiency		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Capital Maintenance - Infrastructure (net of grants)	£m	C	34.3	25.5	26.4	27.2	28.0	28.8	29.7	30.6	109.1	113.0
2	Capital Maintenance - Non-Infrastructure (net of grants)	£m	C	61.7	37.0	59.6	61.3	63.2	65.0	67.0	69.0	132.6	138.3
3	Capital Enhancement - Infrastructure (net of grants)	£m	C	30.7	42.1	33.1	33.7	34.1	35.0	35.4	37.1	143.7	145.4
4	Capital Enhancement - Non Infrastructure (net of grants)	£m	C	35.6	45.7	32.1	32.7	33.3	34.1	34.6	36.2	198.9	206.0
5	Capital Maintenance c/f - Infrastructure (net of grants)	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6	Capital Maintenance c/f - Non-Infrastructure (net of grants)	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7	Capital Enhancement c/f - Infrastructure (net of grants)	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	Capital Enhancement c/f - Non Infrastructure (net of grants)	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	Grants and Third Party Contributions	£m	C	5.9	4.6	5.2	5.4	5.6	5.8	6.0	6.2	6.8	7.0
9a	IFRS Capex to Opex	£m	C	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.2
10	Total Capital Programme	£m	C	188.2	154.9	156.4	160.3	164.1	168.8	172.6	179.1	591.1	609.7
Deductions from Capital Expenditure for tax calcs		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Software		£m	I/C/B	4.7	3.7	3.8	3.9	4.1	4.2	4.4	4.5	4.7	4.9
Non Engineering and Procurement Expenditure		£m	I/C/B	17.5	18.0	18.6	19.3	20.0	20.7	21.4	22.2	23.0	23.8

Non-infrastructure - Allocation of capital expenditure into asset life categories

Allocation of Non-Infrastructure Capital Maintenance		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
11	Very Short	£m	C	0.0	0.0	1.7	2.1	2.5	3.9	2.1	1.8	3.6	3.8
12	Short	£m	C	8.8	5,044	14.6	14.3	17.9	19.7	16.6	15.7	30.1	31.4
13	Medium	£m	C	28.1	17.6	23.3	23.8	22.1	22.1	27.3	29.3	53.6	55.9
14	Medium long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15	Long	£m	C	24.8	14.3	20.0	21.2	20.7	19.2	20.9	22.2	45.2	47.1
16	Infinite (land)	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17	Total	£m	C	61.7	37.0	59.6	61.3	63.2	65.0	67.0	69.0	132.6	138.3

Allocation of Non-Infrastructure Capital Enhancement		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
18	Very Short	£m	C	0.0	0.0	0.5	0.5	0.7	0.3	0.3	0.2	1.8	1.9
19	Short	£m	C	9.2	8,818	11.3	11.1	13.1	12.3	10.1	10.1	61.3	63.5
20	Medium	£m	C	11.4	18.5	11.2	10.3	11.9	10.9	9.6	10.0	65.2	67.5
21	Medium long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22	Long	£m	C	15.1	18.3	9.1	10.9	7.6	10.6	14.6	15.9	70.6	73.1
23	Infinite (land)	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24	Total	£m	C	35.6	45.7	32.1	32.7	33.3	34.1	34.6	36.2	198.9	206.0

Non-infrastructure c/f - Allocation of capital expenditure into asset life categories

Allocation of Non-Infrastructure Capital Maintenance		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
25	Very Short	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26	Short	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27	Medium	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	Medium long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29	Long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30	Infinite (land)	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31	Total	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Allocation of Non-Infrastructure Capital Enhancement		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
32	Very Short	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33	Short	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34	Medium	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	Medium long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36	Long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37	Infinite (land)	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38	Total	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Grants and Contributions - Allocation of capital expenditure into asset life categories

Grants and Third Party Contributions		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
39	Very Short	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40	Short	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41	Medium	£m	C	0.7	0.6	0.7	0.7	0.8	0.8	0.9	0.9	0.9	0.9
42	Medium long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43	Long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44	Infinite (land)	£m	C	5.2	4.0	4.5	4.7	4.8	5.0	5.2	5.3	5.9	6.1
46	Total	£m	C	5.9	4.6	5.2	5.4	5.6	5.8	6.0	6.2	6.8	7.0

Infrastructure Renewals Charge

Infrastructure Renewals Charge		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
47	Infrastructure Renewals Charge	£m	C	33.5	32.4	26.4	27.2	28.0	28.8	29.7	30.6	109.1	113.0

Total Asset additions

Total asset additions - Historic Cost		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
48	Very Short	£m	C	0.0	0.0	2.2	2.6	3.2	4.2	2.4	1.9	5.5	5.7
49	Short	£m	C	18.0	13,963	25.9	25.4	31.0	32.0	26.7	25.8	91.4	94.9
50	Medium	£m	C	40.2	36.7	35.2	34.8	34.7	33.9	37.7	40.2	119.7	124.3
51	Medium long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52	Long	£m	C	39.3	32.7	29.1	32.0	28.3	29.9	35.5	38.1	115.8	120.3
53	Infinite (land)	£m	C	5.2	4.0	4.5	4.7	4.8	5.0	5.2	5.3	5.9	6.1
54	Infrastructure Enhancement	£m	C	30.7	42.1	33.1	33.7	34.1	35.0	35.4	37.1	143.7	145.4
55	Infrastructure Renewals expenditure	£m	C	34.3	25.5	26.4	27.2	28.0	28.8	29.7	30.6	109.1	113.0
56	Total	£m	C	168.2	154.9	156.4	160.3	164.1	168.8	172.6	179.1	591.1	609.7

Total asset additions - Current Cost		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
57	Very Short	£m	C	0.0	0.0	2.2	2.6	3.2	4.2	2.4	1.9	5.5	5.7
58	Short	£m	C	18.0	13.9	25.9	25.4	31.0	32.0	26.7	25.8	91.4	94.9
59	Medium	£m	C	40.2	36.7	35.2	34.8	34.7	33.9	37.7	40.2	119.7	124.3
60	Medium long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
61	Long	£m	C	39.3	32.7	29.1	32.0	28.3	29.9	35.5	38.1	115.8	120.3
62	Infinite (land)	£m	C	5.2	4.0	4.5	4.7	4.8	5.0	5.2	5.3	5.9	6.1
63	Infrastructure Enhancement	£m	C	30.7	42.1	33.1	33.7	34.1	35.0	35.4	37.1	143.7	145.4
64	Infrastructure Renewals expenditure	£m	C	34.3	25.5	26.4	27.2	28.0	28.8	29.7	30.6	109.1	113.0
65	Total	£m	C	168.2	154.9	156.4	160.3	164.1	168.8	172.6	179.1	591.1	609.7

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Process sheet: Depreciation

Depreciation rates

	Asset Depreciation rates	Rate	Years
1	Very Short	20.0%	5.0
2	Short	10.0%	10.0
3	Medium	5.0%	20.0
4	Medium long	2.5%	40.0
5	Long	1.7%	60.0
6	Infinite	0.0%	Inf.
7	Infrastructure	0.0%	Inf.

Tangible Assets - Historic Cost Accounting

HC depreciation on opening assets	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8 Depreciation on opening assets	£m	B	42.3	35.6	34.4	30.7	27.8	24.3	22.3	21.2	21.2	21.2

Depreciation annual rate on asset added in the year (outturn)	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
9 Very Short	£m	C	0.0	0.0	0.4	0.5	0.6	0.8	0.5	0.4	1.1	1.1
10 Short	£m	C	1.9	1.4	2.6	2.5	3.1	3.2	2.7	2.6	9.1	9.5
11 Medium	£m	C	2.0	1.8	1.8	1.7	1.7	1.7	1.9	2.0	6.0	6.2
12 Medium long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 Long	£m	C	0.7	0.5	0.5	0.5	0.5	0.5	0.6	0.6	1.9	2.0
14 Total depreciation on asset additions	£m	C	4.5	3.8	5.3	5.3	5.9	6.2	5.6	5.6	18.1	18.8

HC depreciation on asset additions	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
15 Very Short	£m	C	0.0	0.0	0.2	0.7	1.3	2.0	2.7	2.9	3.1	3.7
16 Short	£m	C	0.9	2.5	4.5	7.0	9.9	13.0	15.9	18.6	24.4	33.7
17 Medium	£m	C	1.0	2.9	4.7	6.5	8.2	9.9	11.7	13.7	17.7	23.8
18 Medium long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 Long	£m	C	0.3	0.9	1.5	2.0	2.5	2.9	3.5	4.1	5.4	7.4
20 Total depreciation on asset additions	£m	C	2.2	6.4	10.9	16.2	21.8	27.9	33.8	39.2	50.6	68.5

HC depreciation forgone on asset disposals	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
21 HC depreciation forgone on asset disposals	£m	B	0.0	0.0	0.0	0.0	0.0	-0.1	-0.1	-0.1	-0.1	-0.1

Total HC depreciation charge in the year	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
22 Total depreciation charge in the year	£m	C	44.6	42.0	46.3	46.8	49.6	52.1	56.0	60.3	71.7	89.7

Tangible Assets - Current Cost Accounting

CC Depreciation on opening assets	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
23 Depreciation on opening assets	£m	C	119.6	96.4	94.2	88.1	85.7	83.0	82.0	82.3	85.3	88.3

CC Depreciation on asset additions	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
24 Very Short	£m	C	0.0	0.0	0.2	0.7	1.3	2.1	2.9	3.2	3.4	4.0
25 Short	£m	C	0.9	2.5	4.6	7.4	10.5	14.1	17.6	20.9	27.6	38.1
26 Medium	£m	C	1.0	3.0	4.9	6.9	8.9	11.0	13.2	15.6	20.2	27.2
27 Medium long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 Long	£m	C	0.3	1.0	1.5	2.1	2.7	3.3	3.9	4.7	6.2	8.4
29 Total depreciation on asset additions	£m	C	2.2	6.5	11.3	17.1	23.4	30.5	37.6	44.4	57.4	77.6

CC Depreciation forgone on asset disposals	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
30 CC depreciation forgone on asset disposals	£m	C	0.0	-0.1	-0.1	-0.2	-0.2	-0.3	-0.3	-0.4	-0.4	-0.5

CC depreciation on WIP commissioned after 31/03/08	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
31 CC depreciation on WIP commissioned after 31/03/08	£m	C	1.4	3.4	3.7	3.9	3.9	3.9	3.6	3.3	3.4	3.5

Total CC depreciation charge in the year	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
32 Total CC depreciation charge in the year	£m	C	123.2	106.1	109.0	108.9	112.9	117.1	122.9	129.7	145.7	169.0

Infrastructure Renewals Charge

Infrastructure Renewals Charge	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
33 Infrastructure Renewals charge	£m	C/I	33.5	32.4	26.4	27.2	28.0	28.8	29.7	30.6	109.1	113.0

Grants and Contributions - Historic Cost Accounting

Historic Cost Amortisation of Existing Grants (£ Million)	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
34 Amortisation of Existing Grants (31/03/2008)	£m	B	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7

Amortisation of new grants	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
35 Very Short	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 Short	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 Medium	£m	C	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.3	0.3	0.4
38 Medium long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 Long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 Infinite (land)	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 Total	£m	C	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.3	0.3	0.4

Total amortisation of grants and contributions	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
42 Total amortisation of grants and contributions	£m	C	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0

Third Party Contributions - Current Cost Accounting

Current Cost Amortisation of Existing Grants (£ Million)	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
43 Amortisation of Existing Grants (31/03/2008)	£m	C	3.8	3.9	3.9	3.7	3.7	3.4	3.2	3.0	3.1	3.2

Amortisation of new grants added in the period	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
44 Very Short	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 Short	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46 Medium	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 Medium long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 Long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 Infinite (land)	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 Total	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Cummulative amortisation of new grants	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
52 Very Short	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
53 Short	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
54 Medium	£m	C	0.0	0.1	0.1	0.1	0.2	0.2	0.3	0.3	0.4	0.4
55 Medium long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
56 Long	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
57 Infinite (land)	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
59 Total	£m	C	0.0	0.1	0.1	0.1	0.2	0.2	0.3	0.3	0.4	0.4

Total amortisation of grants and contributions	Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
60 Total amortisation of grants and contributions	£m	C	3.8	3.9	4.0	3.9	3.8	3.6	3.5	3.3	3.5	3.6

Checks = 3

Process sheet: Book Value

Fixed Assets - Historic Cost Accounting

Gross fixed assets		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Opening Gross cost of fixed assets	£m	B	1,907.7	2,035.5	2,163.0	2,292.6	2,425.2	2,560.8	2,700.2	2,842.7	2,990.7	3,472.1
2	Asset additions	£m	C	133.9	129.4	130.0	133.1	136.1	139.9	142.9	148.5	482.0	496.7
3	Asset disposals	£m	B	-6.1	-1.8	-0.5	-0.5	-0.5	-0.5	-0.5	-0.5	-0.5	-0.5
4	Closing Gross cost of fixed assets	£m	C	2,035.5	2,163.0	2,292.6	2,425.2	2,560.8	2,700.2	2,842.7	2,990.7	3,472.1	3,968.4

Accumulated Depreciation		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
5	Opening accumulated depreciation	£m	B	-115.2	-154.9	-196.2	-241.5	-288.3	-337.9	-390.0	-446.1	-506.4	-578.2
6	Depreciation in the year	£m	B	-44.6	-42.0	-45.3	-46.8	-49.6	-52.1	-56.0	-60.3	-71.7	-89.7
7	Disposals	£m	B	4.9	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	Closing accumulated depreciation	£m	C	-154.9	-196.2	-241.5	-288.3	-337.9	-390.0	-446.1	-506.4	-578.2	-667.8

Net book value		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
9	Net book value	£m	C	1,880.6	1,966.8	2,051.1	2,136.8	2,222.9	2,310.2	2,396.6	2,484.2	2,894.0	3,300.6

PPP Assets - Historic Cost Accounting

Gross PPP fixed assets		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1a	Opening Gross cost of fixed assets	£m	B	115.1	115.1	115.1	115.1	115.1	115.1	115.1	115.1	115.1	115.1
2a	Asset additions	£m	C	0.0									
3a	Asset disposals	£m	B										
4a	Closing Gross cost of fixed assets	£m	C	115.1	115.1	115.1	115.1	115.1	115.1	115.1	115.1	115.1	115.1

Accumulated PPP amortisation		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
5a	Opening accumulated depreciation	£m	B	-15.3	-18.5	-21.7	-24.9	-28.2	-31.4	-34.6	-37.8	-40.9	-44.1
6a	Depreciation in the year	£m	B	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2
7a	Disposals	£m	B										
8a	Closing accumulated depreciation	£m	C	-18.5	-21.7	-24.9	-28.2	-31.4	-34.6	-37.8	-40.9	-44.1	-47.3

Net book value PPP assets		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
9a	Net book value	£m	C	96.6	93.4	90.2	86.9	83.7	80.5	77.3	74.1	71.0	67.8

Fixed Assets - Current Cost Accounting

Gross fixed assets		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
10	Opening Gross cost of fixed assets	£m	B	8,934.0	9,317.9	9,689.9	10,166.5	10,663.3	11,180.9	11,720.8	12,283.1	12,871.0	13,813.5
11	Inflation adjustment	£m	C	257.7	249.7	347.9	365.0	382.8	401.4	420.8	441.0	462.1	495.9
12	Asset additions	£m	C	133.9	129.4	130.0	133.1	136.1	139.9	142.9	148.5	482.0	496.7
13	Asset disposals	£m	C	-7.7	-7.2	-1.3	-1.3	-1.3	-1.4	-1.4	-1.5	-1.6	-1.6
14	Closing Gross cost of fixed assets	£m	C	9,317.9	9,689.9	10,166.5	10,663.3	11,180.9	11,720.8	12,283.1	12,871.0	13,813.5	14,804.6

Accumulated depreciation		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
15	Opening accumulated depreciation	£m	B	-629.4	-764.4	-886.8	-1,027.6	-1,173.4	-1,328.5	-1,493.2	-1,669.8	-1,859.4	-2,071.8
16	Inflation adjustment	£m	C	-18.2	-20.5	-31.8	-36.9	-42.1	-47.7	-53.6	-59.9	-66.8	-74.4
17	Depreciation in the year	£m	B	-123.2	-106.1	-109.0	-108.9	-112.9	-117.1	-122.9	-129.7	-145.7	-169.0
18	Disposals	£m	C	6.4	4.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19	Closing accumulated depreciation	£m	C	-764.4	-886.8	-1,027.6	-1,173.4	-1,328.5	-1,493.2	-1,669.8	-1,859.4	-2,071.8	-2,315.1

Net book value		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
20	Net book value	£m	C	8,553.5	8,803.1	9,138.9	9,489.8	9,852.4	10,227.6	10,613.3	11,011.7	11,741.7	12,489.4

PPP Assets - Current Cost Accounting

Gross PPP fixed assets		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
10a	Opening Gross cost of fixed assets	£m	B	136.7	140.7	144.4	149.6	155.0	160.6	166.3	172.3	178.5	184.9
11a	Inflation adjustment	£m	C	3.9	3.8	5.2	5.4	5.6	5.8	6.0	6.2	6.4	6.6
12a	PPP additions	£m	C	0.0									
13a	PPP disposals	£m	C										
14a	Closing Gross cost of fixed assets	£m	C	140.7	144.4	149.6	155.0	160.6	166.3	172.3	178.5	184.9	191.5

Accumulated PPP amortisation		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
15a	Opening accumulated depreciation	£m	B	-17.5	-21.3	-25.3	-29.7	-34.4	-39.4	-44.7	-50.4	-56.3	-62.7
16a	Inflation adjustment	£m	C	-0.5	-0.6	-0.9	-1.1	-1.2	-1.4	-1.6	-1.8	-2.0	-2.3
17a	Depreciation in the year	£m	B	-3.3	-3.4	-3.5	-3.6	-3.8	-3.9	-4.0	-4.2	-4.3	-4.5
18a	Disposals	£m	C										
19a	Closing accumulated depreciation	£m	C	-21.3	-25.3	-29.7	-34.4	-39.4	-44.7	-50.4	-56.3	-62.7	-69.4

Net book value PPP assets		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
20a	Net book value	£m	C	119.4	119.2	119.9	120.6	121.1	121.6	121.9	122.2	122.2	122.1

Infrastructure Renewals Calculations

Infrastructure renewals prepayment/accrual		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
21	Infrastructure Renewals prepayment/accrual (opening)	£m	B	3.341	4.1	-2.8	-2.8	-2.8	-2.8	-2.8	-2.8	-2.8	-2.8
22	Infrastructure Renewals Expenditure	£m	B	34.322	25.5	26.4	27.2	28.0	28.8	29.7	30.6	109.1	113.0
23	Infrastructure Renewals Charge	£m	B	-33.534	-32.4	-26.4	-27.2	-28.0	-28.8	-29.7	-30.6	-109.1	-113.0
24	Infrastructure Renewals prepayment/accrual (closing)	£m	C	4.129	-2.8	-2.8	-2.8	-2.8	-2.8	-2.8	-2.8	-2.8	-2.8

Grants and Deferred income - Historic Cost accounting

Amortisation of new grants		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
25	Deferred Income - opening amount	£m	B	-19.5	-24.5	-28.3	-32.6	-37.1	-41.7	-46.6	-51.7	-56.9	-62.8
26	Additions on year	£m	C	-5.9	-4.6	-5.2	-5.4	-5.6	-5.8	-6.0	-6.2	-6.8	-7.0
27	Amortisation	£m	B	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0
28	Deferred Income - closing amount	£m	C	-24.5	-28.3	-32.6	-37.1	-41.7	-46.6	-51.7	-56.9	-62.8	-68.8

Third Party contributions - Current Cost accounting

Amortisation of new grants		Units	Field Type	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
29	Third Party Contributions - opening amount	£m	B	-313.3	-324.4	-333.8	-346.9	-360.9	-375.6	-391.2	-407.8	-425.3	-443.9
30	Inflation adjustment	£m	C	-9.0	-8.7	-12.0	-12.5	-13.0	-13.5	-14.0	-14.6	-15.3	-15.9
31	Additions on year	£m	B	-5.9	-4.6	-5.2	-5.4	-5.6	-5.8	-6.0	-6.2	-6.8	-7.0
32	Amortisation	£m	B	3.8	3.9	4.0	3.9	3.8	3.6	3.5	3.3	3.5	3.6
33	Third Party Contributions - closing amount	£m	C	-324.4	-333.8	-346.9	-360.9	-375.6	-391.2	-407.8	-425.3	-443.9	-463.2

Weeks = 3

Process sheet: Regulatory capital value

RCV		Units	Field Type	Additional Info	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Closing RCV (previous year)	£m	B		2,084.7	2,227.5	2,376.4	2,531.6	2,693.9	2,862.6	3,040.6	3,494.2
2	Indexation	£m	C		74.8	80.0	85.3	90.9	96.7	102.8	109.2	125.4
3	Adjustments	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4	Opening RCV	£m	C		2,159.5	2,307.5	2,461.8	2,622.5	2,790.6	2,965.4	3,149.7	3,619.7
5	Capital Expenditure	£m	C		130.0	133.1	136.1	139.9	142.9	148.5	482.0	496.7
6	Non-Infrastructure Assets	£m	C		96.9	99.4	102.0	104.9	107.5	111.4	338.3	351.3
7	Infrastructure Enhancement	£m	B		33.1	33.7	34.1	35.0	35.4	37.1	143.7	145.4
8	Infrastructure Renewals Expenditure	£m	B		26.4	27.2	28.0	28.8	29.7	30.6	109.1	113.0
9	Grants and Contributions	£m	B		-5.2	-5.4	-5.6	-5.8	-6.0	-6.2	-6.8	-7.0
10	Total Depreciation	£m	C		-55.6	-57.5	-59.3	-61.4	-63.5	-65.7	-129.1	-134.6
11	Depreciation (net of PPP depr'n)	£m	B		-59.6	-61.3	-63.2	-65.0	-67.0	-69.0	-132.6	-138.3
12	Depreciation of Capital Grants	£m	B		4.0	3.9	3.8	3.6	3.5	3.3	3.5	3.6
13	Infrastructure Renewals Charge	£m	B		-26.4	-27.2	-28.0	-28.8	-29.7	-30.6	-109.1	-113.0
14	Disposal of Assets	£m	C		-1.3	-1.3	-1.3	-1.4	-1.4	-1.5	-1.6	-1.6
15	Closing RCV	£m	C		2,227.5	2,376.4	2,531.6	2,693.9	2,862.6	3,040.6	3,494.2	3,973.1
16	Average Year RCV	£m	C		2,156.1	2,302.0	2,454.0	2,612.8	2,778.3	2,951.6	3,267.4	3,733.7

Checks = 3														
Process sheet: Interest income and interest expense														
Interest payments on embedded debt														
Embedded debt	Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1 3%-3.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 4%-4.99%	£m	C			882.6	882.6	882.6	882.6	882.6	882.6	882.6	882.6	882.6	882.6
3 5%-5.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 6%-5.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5 7%-7.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 8%-8.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 9%-9.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 10%-10.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 11%-11.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 12%-12.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 13%-13.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 14%-14.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 Total Embedded Debt	£m	C			882.6	882.6	882.6	882.6	882.6	882.6	882.6	882.6	882.6	882.6
Embedded Debt Due for Repayment (£ Million)	Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
14 3%-3.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 4%-4.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 5%-5.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17 6%-5.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18 7%-7.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 8%-8.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 9%-9.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 10%-10.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 11%-11.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 12%-12.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 13%-13.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 14%-14.99%	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 Total	£m	C			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest Payable on Embedded Debt (£ Million)	Units	Field Type	Additional Info	Avg. rate	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
27 3%-3.99%	£m	C		3.5%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 4%-4.99%	£m	C		4.5%	43.5	43.5	43.5	43.5	43.5	43.5	43.5	43.5	43.5	43.5
29 5%-5.99%	£m	C		5.2%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 6%-5.99%	£m	C		6.5%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 7%-7.99%	£m	C		7.5%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 8%-8.99%	£m	C		8.5%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 9%-9.99%	£m	C		9.5%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 10%-10.99%	£m	C		10.5%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 11%-11.99%	£m	C		11.5%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 12%-12.99%	£m	C		12.5%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 13%-13.99%	£m	C		13.5%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 14%-14.99%	£m	C		14.5%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 Total Interest Payable on Embedded Debt	£m	C			43.5	43.5	43.5	43.5	43.5	43.5	43.5	43.5	43.5	43.5
40 PPP interest	£m	C			-6.9	-6.8	-6.7	-6.5	-6.4	-6.2	-6.0	-5.8	-5.6	-5.3
Interest payments on new debt														
New debt and interest payments on new debt	Units	Field Type	Additional Info	2007-08	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
46 Interest rate (nominal)	£m	B			4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%
New debt required (output to cash flow)	Units	Field Type	Additional Info	2007-08	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
47 New Debt	£m	C			-28.016	-58.039	-65.221	-62.5	-63.9	-64.5	-64.8	-67.3	-165.0	-347.7
New debt and interest payments on new debt	Units	Field Type	Additional Info	2007-08	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
48 Interest Payable on New Debt (before iterations)	£m	C			0.0	-1.3	-4.1	-7.1	-10.1	-13.1	-16.2	-19.2	-22.4	-30.2
49 Interest Payable on New Debt (iterations only)	£m	C			-0.7	-1.4	-1.5	-1.5	-1.5	-1.5	-1.6	-3.9	-7.9	
50 Interest on Cumulative New Debt	£m	C			-0.7	-2.7	-5.6	-8.6	-11.6	-14.6	-17.7	-20.8	-26.3	-38.0
51 Total interest before tax adjustment	£m	C			-51.1	-53.0	-55.8	-58.7	-61.5	-64.3	-67.2	-70.1	-75.4	-86.8
52 Adjustments due to tax changes	£m	C					0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
53 Interest payable new debt (after tax changes)	£m	C			-0.7	-2.7	-5.6	-8.6	-11.6	-14.6	-17.682	-20.8	-26.3	-38.0
Iterations to calculate new debt required (£ Million)	Units	Field Type	Additional Info	2007-08	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
54 New debt before rolled up interest (before tax)	£m	B			-27.4	-56.7	-63.7	-61.0	-62.4	-63.0	-63.2	-65.7	-161.1	-325.9
55 Iteration to infinity	£m	C			-28.0	-58.0	-65.2	-62.5	-63.9	-64.5	-64.8	-67.3	-165.0	-333.7
Total interest payments														
Total interest payments	Units	Field Type	Additional Info	2007-08	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
56 Total interest payments	£m	C			51.1	53.0	55.8	58.7	61.5	64.3	67.2	70.1	75.4	86.8
Interest income														
Interest income	Units	Field Type	Additional Info	2007-08	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
57 Cash and equivalents	£m	C			0.01	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
58 Short term deposits	£m	C			0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59 Financial reserve	£m	C			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60 Total interest income	£m	C			0.02	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Cash flow calculations adapted for Revenue variance options														
Cash flow calcs to avoid circularities	Units	Field Type	Additional Info	2007-08	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
61 Revenue inputs or tariff baskets	£m	C			-27.4	-56.7	-63.7	-61.0	-62.4	-63.0	-63.2	-65.7	-161.064	-325.9
62 Revenue building blocks	£m	C					-63.3	-60.9	-62.5	-63.2	-63.4	-65.8	-162.4	-340.0
Allowance of embedded debt over Cost of Capital														
Cost of capital adjustment	Units	Field Type	Additional Info	2007-08	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
63 Cost of Debt (pre-tax) for cost of capital calculations	£m	C					9.7	9.7	9.7	9.7	9.7	9.7	9.7	9.7
64 Weighted average interest rate on embedded debt	%	C					4.929%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%
65 Notional inflation	%	F					3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%
66 Real weighted average interest rate on embedded debt	%	C					1.29213%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
67 Cost of embedded debt (Real)	£m	C					11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4
69 Adjustment to cost of capital	£m	C					1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7

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Process sheet: Capital allowances

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Apportionments of Capital expenditure		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
4	Work in progress - Opening amount	£m	C		0.0									
5	Work in progress (portion where capital allowances have not been claimed) - opening	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6	Total capitalised expenditure including IRE (outturn prices) including grants	£m	B		168.2	154.9	156.4	160.3	164.1	168.8	172.6	179.1	591.1	609.7
6a	IFRS Capex to Opex	£m	B		1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.2	1.2
6b	Infrastructure Renewals Expenditure	£m	B	link to a sheet A7	34.3	25.5	26.4	27.2	28.0	28.8	29.7	30.6	109.1	113.0
6c	Software	£m	B		4.7	3.7	3.8	3.9	4.1	4.2	4.4	4.5	4.7	4.9
6d	Non Engineering and Procurement	£m	B		17.5	18.0	18.6	19.3	20.0	20.7	21.4	22.2	23.0	23.8
7	Capitalised expenditure allocated for capital allowances (including Work in progress)	£m	C		110.7	106.8	106.6	108.8	111.0	113.9	116.0	120.6	453.1	466.8
8	Work in progress (portion where capital allowances have not been claimed) - closing	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	Assets qualifying for 100% first year allowances	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	Assets to be included in the general (18%) pool	£m	C		47.8	46.1	46.0	47.0	47.9	49.2	50.1	52.1	195.6	201.5
11	Assets qualifying for long life (8%) pool	£m	C		53.4	51.5	51.4	52.5	53.6	55.0	56.0	58.2	218.7	225.3
13	Assets purchased under finance leasing	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14	Capitalised revenue expenditure deducted in year of spend	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15	Capitalised revenue expenditure depreciated - non – infrastructure	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16	Capitalised revenue expenditure depreciated – infrastructure	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17	Capitalised revenue expenditure not depreciated	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18	Other assets not qualifying for capital allowances or revenue deductions	£m	C		9.5	9.2	9.1	9.3	9.5	9.8	9.9	10.3	38.8	40.0
20	Total	£m	C		110.7	106.8	106.6	108.8	111.0	113.9	116.0	120.6	453.1	466.8

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Short life assets (18%) pool (£ Million)		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
22	Opening Balance	£m	B		228.0	230.0	229.4	228.9	229.5	230.8	233.1	235.8	239.7	360.8
23	Additions	£m	B		52.5	49.8	49.8	50.9	52.0	53.4	54.5	56.6	200.3	206.4
24	Allowances	£m	C		-50.5	-50.3	-50.3	-50.4	-50.7	-51.2	-51.8	-52.6	-79.2	-102.1
25	Closing Balance	£m	C		230.0	229.4	228.9	229.5	230.8	233.1	235.8	239.7	360.8	465.1

Long Life Assets (8%) pool (Million)		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
26	Opening Balance	£m	B		713.0	699.7	686.9	674.5	663.9	655.0	647.8	642.0	638.5	782.4
27	Additions	£m	B		53.4	51.5	51.4	52.5	53.6	55.0	56.0	58.2	218.7	225.3
	Customer contributions	£m	B		-5.9	-4.6	-5.2	-5.4	-5.6	-5.8	-6.0	-6.2	-6.8	-7.0
28	Allowances	£m	C		-60.8	-59.7	-58.7	-57.7	-57.0	-56.3	-55.8	-55.5	-68.0	-80.1
29	Closing Balance	£m	C		699.7	686.9	674.5	663.9	655.0	647.8	642.0	638.5	782.4	920.6

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Total Capital Allowances (incl. IBA) (£ Million)		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
34	Total Allowances	£m	C		-111.3	-110.1	-108.9	-108.1	-107.6	-107.5	-107.6	-108.2	-147.2	-182.1

	Infrastructure Renewals Expenditure	Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
34a	Opening Balance	£m			0.0	33.0	56.9	81.5	106.5	132.1	158.3	185.0	212.3	317.0
34b	Allowances	£m			-0.3	-0.6	-0.8	-1.1	-1.3	-1.6	-1.9	-2.1	-3.2	-4.3
34c	Additions	£m			33.3	24.5	25.4	26.1	26.9	27.7	28.6	29.4	107.9	111.8
34d	Closing Balance	£m			33.0	56.9	81.5	106.5	132.1	158.3	185.0	212.3	317.0	424.4

Capitalised Revenue Expenditure: Non-Infrastructure Assets (£ Million)				Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
35	Opening Non-Infrastructure Assets (capitalised after 31/03/13)			£m	B		0.0	17.2	34.6	52.3	70.3	88.7	107.5	126.7	146.2	166.2
36	Depreciation of new capitalised Assets			£m	B		-0.3	-0.6	-0.9	-1.2	-1.6	-1.9	-2.3	-2.6	-3.0	-3.4
37	Capital Additions			£m	B		17.5	18.0	18.6	19.3	20.0	20.7	21.4	22.2	23.0	23.8
38	Closing Capitalised Non-Infrastructure Assets			£m	C		17.2	34.6	52.3	70.3	88.7	107.5	126.7	146.2	166.2	186.6

Summary of Depreciation Calculations for Capitalised Revenue Expenditure: NI (£m)		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
39	Non-Infrastructure: Depreciation of capitalised Assets (capitalised before 31/03/13)	£m	B		-4.4	-4.4	-4.4	-4.4	-4.4	-4.4	-4.4	-4.4	-4.4	-4.4
40	Non-Infrastructure: Depreciation of capitalised Assets (capitalised after 31/03/13)	£m	B		-0.3	-0.6	-0.9	-1.2	-1.6	-1.9	-2.3	-2.6	-3.0	-3.4
41	Total Depreciation	£m	C		-4.7	-5.0	-5.3	-5.7	-6.0	-6.3	-6.7	-7.1	-7.4	-7.8

Depreciation of Capitalised revenue Expenditure - Non Infrastructure Assets (£m)				Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
42	Capital Additions	£m	B				17.5	18.0	18.6	19.3	20.0	20.7	21.4	22.2	23.0	23.8
43	Asset Life	£m	C				60	60	60	60	60	60	60	60	60	60
44	Annual depreciation	£m	C				0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4
45	2013-14	£m	C					0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
46	2014-15	£m	C						0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
47	2015-16	£m	C							0.3	0.3	0.3	0.3	0.3	0.3	0.3
48	2016-17	£m	C								0.3	0.3	0.3	0.3	0.3	0.3
49	2017-18	£m	C									0.3	0.3	0.3	0.3	0.3
50	2018-19	£m	C										0.3	0.3	0.3	0.3
51	2019-20	£m	C											0.4	0.4	0.4
52	2020-21	£m	C												0.4	0.4
53	2021-22	£m	C													0.4
54	2022-23	£m	C													
55	2023-24	£m	C													
56	2024-25	£m	C													
57	2025-26	£m	C													
58	2026-27	£m	C													
59	Total	£m	C				0.3	0.6	0.9	1.2	1.6	1.9	2.3	2.6	3.0	3.4

Checks = 3

Process sheet: Tax

Corporation Tax Assumptions		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Corporate Tax Rate	%	B		23%	21%	20%	20%	20%	20%	20%	20%	20%	20%
Trading profit/loss calculation (before losses brought forward)*		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
2	Historic Cost Operating Profit	£m	C		109.3	101.0	98.4	103.9	108.5	113.3	117.0	120.7	125.4	122.2
3	plus HC Depreciation	£m	B		44.6	42.0	45.3	46.8	49.6	52.1	56.0	60.3	71.7	89.7
4	plus infrastructure renewals charge	£m	B		33.5	32.4	26.4	27.2	28.0	28.8	29.7	30.6	109.1	113.0
5	plus amortisation of PPP	£m	B		3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2
6	minus amortisation of grants	£m	B		-0.8	-0.9	-0.9	-0.9	-0.9	-0.9	-0.9	-0.9	-1.0	-1.0
7	minus Capital expenditure allowable as a deduction from profits	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7a	IFRS capex to opex repairs	£m	B		-1.0	-1.0	-1.0	-1.1	-1.1	-1.1	-1.1	-1.1	-1.2	-1.2
7b	Customer Contributions	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7c	PPP Opex (IFRS) Omega and kinnegar	£m	B		-8.5	-8.2	-7.8	-7.1	-6.5	-6.0	-5.4	-4.6	-4.6	-4.6
8	minus Depreciation Allowed as a deduction for tax purposes	£m	C		-6.9	-7.5	-8.0	-8.6	-9.2	-9.8	-10.4	-11.1	-12.5	-14.0
9	minus net interest payable	£m	C		-51.1	-53.0	-55.8	-58.7	-61.5	-64.3	-67.2	-70.1	-75.4	-86.8
10	plus revenue expenditure not allowable	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	plus Change in General provision	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	minus Capital Allowances (18%, 8% pools and 100% first year)	£m	C		-111.3	-110.1	-108.9	-108.1	-107.6	-107.5	-107.6	-108.2	-147.2	-182.1
13	minus Industrial Buildings Allowance	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14	minus Profit/income not taxed as trading income	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15	minus gain on sale of assets	£m	B		-0.3	-0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16	plus exceptional income less exceptional expense	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17	plus Grants and Contributions taxable on receipt	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18	Trading profit/loss for tax	£m	C		10.7	-2.0	-9.1	-3.2	2.5	7.9	13.4	18.8	127.5	118.2

* The initial trading profit might differ if Revenue Variance Cell E10 is 0 or 1. However, for the former there is a further adjustment in line 48 which will match both calculations. This has been done to avoid the use of circular references.

Losses		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
19	Losses brought forward	£m	B		214.6	203.9	205.9	215.1	215.3	207.9	194.5	175.8	148.3	
20	Losses used in the period	£m	C		-10.7	0.0	0.0	0.0	-2.5	-7.9	-13.4	-18.8	-127.5	-48.3
21	Additions	£m	C		0.0	2.0	9.1	3.2	0.0	0.0	0.0	0.0	0.0	0.0
22	Losses carried forward	£m	C		203.9	205.9	215.1	218.3	215.8	207.9	194.5	175.8	48.3	0.0

Corporation tax calculation (if trading profit)		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
23	Adjusted trading profit	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	70.0
24	Corporation Tax paid	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14.0

Adjustments due to circularity		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
25	Adjustments in Tax due to circularity	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26	Corporation tax paid	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14.0

Change in Accelerated Capital Allowances		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
27	Total capital allowances utilised	£m	C		111.3	110.1	108.9	108.1	107.6	107.5	107.6	108.2	147.2	182.1
28	plus Expenditure allowed as a trading profit deduction	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29	minus IRC	£m	B		-33.5	-32.4	-26.4	-27.2	-28.0	-28.8	-29.7	-30.6	-109.1	-113.0
30	minus Historic Cost depreciation	£m	B		-44.6	-42.0	-45.3	-46.8	-49.6	-52.1	-56.0	-60.3	-71.7	-89.7
31	minus amortisation of PPP	£m	B		-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2
32	plus amortisation of grants	£m	B		0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0
33	minus revenue expenditure not allowed for tax (excluding permanently disallowed expenditure)	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34	minus Grants and contributions taxable on receipt	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	plus depreciation allowed as a deduction	£m	B		6.9	7.5	8.0	8.6	9.2	9.8	10.4	11.1	12.5	14.0
36	Change in accelerated capital allowances	£m	C		37.8	40.8	42.9	40.4	36.9	34.0	30.0	26.1	-23.3	-8.7

Change in deferred tax items		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
37	Change in accelerated capital allowances	£m	B		37.8	40.8	42.9	40.4	36.9	34.0	30.0	26.1	-23.3	-8.7
38	minus change in general provision	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	minus movement in losses carried forward	£m	C		10.7	-2.0	-9.1	-3.2	2.5	7.9	13.4	18.8	127.5	48.3
40	Deferred tax items	£m	C		48.5	38.8	33.8	37.1	39.4	41.9	43.4	44.8	104.2	39.6

Deferred tax change		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
41	Deferred tax items multiplied by corporate tax rate	£m	C		-22.9	-20.0	6.8	7.4	7.9	8.4	8.7	9.0	20.8	7.9

Deferred Tax + Corporation Tax		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
42	Deferred Tax + Corporation Tax	£m	C		-22.9	-20.0	6.8	7.4	7.9	8.4	8.7	9.0	20.8	21.9

Tax Reconciliation		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
43	Profit before tax	£m	B		58.0	48.0	42.7	45.3	47.0	49.0	49.9	50.6	110.0	115.4
43a	IFRS capex to opex repairs	£m	B		-1.0	-1.0	-1.0	-1.1	-1.1	-1.1	-1.1	-1.1	-1.2	-1.2
43b	Customer Contributions	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43c	PPP Opex (IFRS) omega and kinnegar	£m	B		-8.5	-8.2	-7.8	-7.1	-6.5	-6.0	-5.4	-4.6	-4.6	-4.6
43d	Adjusted Profit before tax	£m	B		47.5	38.8	33.8	37.1	39.4	41.9	43.4	44.8	104.2	109.6
44	Expected tax charge @ 22%	£m	C		11.2	8.1	6.8	7.4	7.9	8.4	8.7	9.0	20.8	21.9
45	Tax charge/(credit) per accounts													
46	Corporation Tax	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-14.0
47	Deferred Tax	£m	B		22.9	20.0	-6.8	-7.4	-7.9	-8.4	-8.7	-9.0	-20.8	-7.9
48	Total Tax	£m	C		22.9	20.0	-6.8	-7.4	-7.9	-8.4	-8.7	-9.0	-20.8	-21.9
49	Overcharge/(undercharge)	£m	C		34.0	28.1	0.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50	This over/(under) charge is explained as:													
51	Permanent differences @ 22%	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52	Unexplained items	£m	B		34.0	28.1	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00
53	Total Difference	£m	C		34.0	28.1	0.000	0.000	0.000	0.000	0.000	0.000	0.0	0.0
54	Check Line (Unexplained items = 0)				FALSE	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

Check

Alternative calculation of Historic Operating Profit excluding cash allowance for tax (when Revenue building blocks approach is used)

Historic Cost Operating Profit without tax allowance		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
55	NIW Revenue without tax allowance from the required revenue	£m	C				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
56	minus Operating Costs	£m	B				-158.4	-160.8	-160.4	-160.8	-163.1	-163.6	-169.5	-175.5
57	minus PPP charge	£m	B				-33.8	-34.9	-35.8	-36.8	-37.9	-38.9	-42.8	-44.3
58	minus IRC	£m	B				-26.4	-27.2	-28.0	-28.8	-29.7	-30.6	-109.1	-113.0
59	minus Historic Cost Depreciation	£m	B				-45.3	-46.8	-49.6	-52.1	-56.0	-60.3	-71.7	-89.7
60	minus Historic Amortisation of PPP	£m	B				-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2
61	plus Amortisation of grants	£m	B				0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0
62	Other operating income	£m	C				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
63	Historic Cost Operating Profit without tax allowance on Required Revenue	£m	C				-268.3	-272.0	-276.1	-280.8	-289.0	-295.6	-395.3	-424.7

Adjustments due to Circularity between Revenue Requirement and Tax		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
64	Tax before iterations	£m	C				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
65	Additional Tax and interest adjustment to infinity (due to circularities)	£m	C				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
66	Difference	£m	C				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
67	Proportion of tax	%	C				89%	89%	89%	89%	89%	89%	89%	89%
68	Proportion of interest	%	C				11%	11%	11%	11%	11%	11%	11%	11%
69	Corporate tax adjustment	£m	C				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
70	Interest Adjustment	£m	C				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Checks = 3

Process sheet: Cost of capital

Total cost of capital

	Allowed return	Units	Field Type	Additional Info	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Cost of debt	%	B		1.09%	1.09%	1.09%	1.09%	1.09%	1.09%	1.09%	1.09%
2	Cost of equity	%	B		5.65%	5.65%	5.65%	5.65%	5.65%	5.65%	5.65%	5.65%
3	Gearing	%	B		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
4	WACC (Pre tax CoD, Post tax CoE)	%	C		3.37%	3.37%	3.37%	3.37%	3.37%	3.37%	3.37%	3.37%
5	Average RCV	£m	C		2,156.1	2,302.0	2,454.0	2,612.8	2,778.3	2,951.6	3,267.4	3,733.7
6	Return on RCV	£m	C		71.5129	76.35	81.39	86.66	92.15	97.90	108.37	123.84
7	Adjustments for embedded debt	£m	B		1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
8	Total allowed return	£m	C		73.3	78.1	83.1	88.4	93.9	99.6	110.1	125.6
9	Implied adjusted Cost of Capital	%	C		3.40%	3.39%	3.39%	3.38%	3.38%	3.38%	3.37%	3.36%

Return on debt	12	13	13	14	15	16	18	20
Return on equity	61	65	69	74	78	83	92	105

Checks = 3

Process sheet: Current Cost reserve adjustments

Changes in current cost reserve		Units	Field Type	Additional Info	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Opening Current Cost Reserve	£m	B				6560.9	6758.8	6948.0	7207.8	7477.0	7756.0	8045.1	8344.7	8655.1	8972.8
2	Fixed Assets Adjustments	£m	B				239.6	229.2	316.0	328.1	340.7	353.7	367.2	381.0	395.3	421.5
2a	PPP Assets						3.4	3.2	4.3	4.3	4.3	4.3	4.4	4.4	4.4	4.4
3	Working Capital Adjustments	£m	B				-2.4	-2.4	-3.0	-3.0	-3.1	-3.1	-3.2	-3.2	-3.3	-9.4
4	Financing Adjustments	£m	B				-33.7	-32.2	-45.5	-47.7	-50.0	-52.3	-54.7	-57.1	-63.4	-75.8
5	Grants and Third Party Contributions Adjustments	£m	B				-9.0	-8.7	-12.0	-12.5	-13.0	-13.5	-14.0	-14.6	-15.3	-15.9
6	Current Cost Reserve	£m	C				6758.8	6948.0	7207.8	7477.0	7756.0	8045.1	8344.7	8655.1	8972.8	9297.6

Fixed asset adjustments		Units	Field Type	Additional Info	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
7	Inflation adjustment on gross assets	£m	B				257.7	249.7	347.9	365.0	382.8	401.4	420.8	441.0	462.1	495.9
8	Inflation adjustment on accumulated depreciation	£m	B				-18.2	-20.5	-31.8	-36.9	-42.1	-47.7	-53.6	-59.9	-66.8	-74.4
9	Total fixed assets inflation adjustments	£m	C				239.6	229.2	316.0	328.1	340.7	353.7	367.2	381.0	395.3	421.5

Working capital		Units	Field Type	Additional Info	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
10	Stocks	£m	C			2.4	2.0	2.0	2.2	2.2	2.2	2.2	2.2	2.3	2.3	2.4
11	Trade debtors	£m	C			8.0	9.1	9.1	9.0	9.2	9.4	9.7	9.9	10.2	10.5	14.6
12	Prepayments and other short term debtors	£m	C			20.8	17.9	17.0	16.8	17.1	17.7	18.1	18.5	19.1	19.6	27.3
13	Trade creditors	£m	C			-2.6	-4.2	-6.0	-6.5	-6.6	-6.6	-6.6	-6.7	-6.7	-7.0	-7.2
14	Short-term capital creditors	£m	C			-56.7	-64.6	-62.9	-61.8	-63.3	-64.8	-66.6	-68.1	-70.6	-238.6	-246.2
15	Accruals and other creditors	£m	C			-53.5	-49.1	-43.2	-43.8	-44.6	-44.7	-45.0	-45.8	-46.1	-48.3	-50.1
16	Total working capital	£m	C			-81.6	-88.8	-84.0	-84.2	-85.9	-86.7	-88.2	-89.9	-91.9	-261.6	-259.1

Working capital inflation adjustment		Units	Field Type	Additional Info	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
17	Opening working capital	£m	B				-81.6	-88.8	-84.0	-84.2	-85.9	-86.7	-88.2	-89.9	-91.9	-261.6
18	Working capital inflation adjustment	£m	C				-2.4	-2.4	-3.0	-3.0	-3.1	-3.1	-3.2	-3.2	-3.3	-9.4

Financing adjustment		Units	Field Type	Additional Info	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
19	Net Assets Employed	£m	B				7093.9	7301.2	7560.6	7833.8	8117.2	8410.7	8713.5	9025.1	9390.9	9776.7
20	Net Operating Assets	£m	B				8263.8	8502.5	8826.9	9162.8	9510.5	9868.9	10236.8	10615.9	11157.7	11888.4
21	Difference	£m	C				-1169.9	-1201.3	-1266.3	-1329.0	-1393.3	-1458.2	-1523.3	-1590.8	-1766.8	-2111.7
22	Financing adjustment	£m	C				-33.7	-32.2	-45.5	-47.7	-50.0	-52.3	-54.7	-57.1	-63.4	-75.8

Grants and Third Party Contributions		Units	Field Type	Additional Info	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
23	Grants and Third Party Contributions	£m	B				-9.0	-8.7	-12.0	-12.5	-13.0	-13.5	-14.0	-14.6	-15.3	-15.9

Weeks = 3

Process sheet: Revenue calculation formula

Total Revenue		Units	Field Type	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Allowed for return	£m	B	73.3	78.1	83.1	88.4	93.9	99.6	110.1	125.6
2	Infrastructure Renewals Charge	£m	B	26.4	27.2	28.0	28.8	29.7	30.6	109.1	113.0
3	MEAV Depreciation (net of Amortisation of grants)	£m	B	59.6	61.3	63.2	65.0	67.0	69.0	132.6	138.3
4	Operating Costs	£m	B	158.4	160.8	160.4	160.8	163.1	163.6	169.5	175.5
5	PPP costs	£m	B	47.44	48.7	49.7	50.9	52.2	53.4	58.1	60.4
6	Working Capital Adjustment	£m	B	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7	Dividends foregone	£m	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	Taxation payable in the year	£m	B	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14.0
9	Total Revenue Requirement	£m	C	365.1	376.1	384.5	393.9	405.9	416.2	579.3	626.8
10	Revenue Requirement excluding tax	£m	C	365.1	376.1	384.5	393.9	405.9	416.2	579.3	612.8

Checks = 3

Checks = 3

Output Sheet: Profit and Loss Account

Historic Cost Profit and Loss account

Historic Cost Profit and Loss		Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Turnover	£m	B	Outturn prices	366.4	362.1	356.6	364.7	376.0	384.6	394.1	406.0	416.3	580.7	626.9
2	Operating expenditure (excluding PPP)	£m	C	Outturn prices	-144.0	-145.5	-146.0	-158.4	-160.8	-160.4	-160.8	-163.1	-163.6	-169.5	-175.5
3	PPP operating costs	£m	C	Outturn prices	-28.3	-32.4	-33.3	-33.8	-34.9	-35.8	-36.8	-37.9	-38.9	-42.8	-44.3
4	Historical Cost Depreciation	£m	B	Outturn prices	-41.6	-44.6	-42.0	-45.3	-46.8	-49.6	-52.1	-56.0	-60.3	-71.7	-89.7
5	Infrastructure Renewals charge	£m	B	Outturn prices	-30.8	-33.5	-32.4	-26.4	-27.2	-28.0	-28.8	-29.7	-30.6	-109.1	-113.0
6	Amortisation of PPP assets	£m	B	Outturn prices	-3.3	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2
7	Amortisation of deferred income	£m	B	Outturn prices	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0
8	Historic cost profit or loss on disposal of fixed assets	£m	C	Outturn prices	0.3	0.3	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	Other Operating income	£m	C	Outturn prices	0.0	5.306	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	Operating profit	£m	C	Outturn prices	119.5	109.3	101.0	98.4	103.9	108.5	113.3	117.0	120.7	185.4	202.2
11	Other income	£m	C	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	Net interest receivable less payable (inc. PPP interest)	£m	C	Outturn prices	-55.1	-51.1	-53.0	-55.8	-58.7	-61.5	-64.3	-67.2	-70.1	-75.4	-86.8
13	Profit on ordinary activities before taxation	£m	C	Outturn prices	64.5	58.2	48.0	42.7	45.3	47.0	49.0	49.9	50.6	110.0	115.4
14	Taxation - current	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-14.0
15	Taxation - deferred	£m	B	Outturn prices	-24.9	22.9	20.0	-6.8	-7.4	-7.9	-8.4	-8.7	-9.0	-20.8	-7.9
16	Profit on ordinary activities after taxation	£m	C	Outturn prices	39.6	81.1	68.0	35.9	37.9	39.1	40.6	41.2	41.6	89.2	93.5
17	Extraordinary items	£m	C	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18	Profit for the year	£m	C	Outturn prices	39.6	81.1	68.0	35.9	37.9	39.1	40.6	41.2	41.6	89.2	93.5
19	Earnings/ dividends	£m	C	Outturn prices	-26.6	-21.0	-22.0	-23.1	-24.3	-26.0	-27.8	-29.8	-31.9	-34.2	-38.6
20	Retained profit for year	£m	C	Outturn prices	13.0	60.1	46.1	12.8	13.6	13.1	12.8	11.4	9.7	55.0	54.9

Current Cost Profit and Loss account

Current Cost Profit and Loss		Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
21	Turnover	£m	B	Outturn prices	366.4	362.1	356.6	364.7	376.0	384.6	394.1	406.0	416.3	580.7	626.9
22	Current cost operating expenditure (excluding PPP)	£m	B	Outturn prices	-144.0	-145.5	-146.0	-158.4	-160.8	-160.4	-160.8	-163.1	-163.6	-169.5	-175.5
23	PPP operating costs	£m	B	Outturn prices	-28.3	-32.4	-33.3	-33.8	-34.9	-35.8	-36.8	-37.9	-38.9	-42.8	-44.3
24	Current Cost Depreciation	£m	B	Outturn prices	-146.9	-123.2	-106.1	-109.0	-108.9	-112.9	-117.1	-122.9	-129.7	-145.7	-169.0
25	Infrastructure Renewals Charge	£m	B	Outturn prices	-30.8	-33.5	-32.4	-26.4	-27.2	-28.0	-28.8	-29.7	-30.6	-109.1	-113.0
26	Amortisation of PPP	£m	B	Outturn prices	-4.0	-3.3	-3.4	-3.5	-3.6	-3.8	-3.9	-4.0	-4.2	-4.3	-4.5
27	Amortisation of deferred income	£m	B	Outturn prices	4.5	3.8	3.9	4.0	3.9	3.8	3.6	3.5	3.3	3.5	3.6
28	Current cost profit or loss on disposal of fixed assets	£m	C	Outturn prices	0.3	0.2	-1.7	-0.8	-0.8	-0.8	-0.9	-0.9	-1.0	-1.1	-1.1
29	Other operating income	£m	B	Outturn prices	0.0	5.3	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30	Current cost operating profit before working capital adjustment	£m	C	Outturn prices	17.2	33.4	38.0	36.8	43.6	46.7	49.5	51.0	51.8	111.8	123.1
31	Working capital adjustment	£m	B	Outturn prices	2.6	2.4	2.4	3.0	3.0	3.1	3.1	3.2	3.2	3.3	9.4
32	Current cost operating profit	£m	C	Outturn prices	19.9	35.8	40.4	39.8	46.6	49.8	52.6	54.1	55.0	115.1	132.5
33	Other income	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34	Net interest receivable less payable (inc. PPP interest)	£m	B	Outturn prices	-55.1	-51.1	-53.0	-55.8	-58.7	-61.5	-64.3	-67.2	-70.1	-75.4	-86.8
35	Financing adjustment	£m	B	Outturn prices	30.5	33.7	32.2	45.5	47.7	50.0	52.3	54.7	57.1	63.4	75.8
36	Current cost profit before taxation	£m	C	Outturn prices	-4.7	18.5	19.6	29.5	35.7	38.3	40.6	41.7	42.0	103.2	121.5
37	Taxation - Current taxation	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-14.0
38	Taxation - Deferred	£m	B	Outturn prices	-24.9	22.9	20.0	-6.8	-7.4	-7.9	-8.4	-8.7	-9.0	-20.8	-7.9
39	Current cost profit on ordinary activities	£m	C	Outturn prices	-29.6	41.3	39.6	22.7	28.3	30.4	32.2	33.0	33.1	82.3	99.6
40	Extraordinary items	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41	Current cost profit for the year	£m	C	Outturn prices	-29.6	41.3	39.6	22.7	28.3	30.4	32.2	33.0	33.1	82.3	99.6
42	Retained earnings / dividends	£m	B	Outturn prices	-26.6	-21.0	-22.0	-23.1	-24.3	-26.0	-27.8	-29.8	-31.9	-34.2	-38.6
43	Current cost profit retained	£m	C	Outturn prices	-56.2	20.3	17.7	-0.4	4.0	4.5	4.4	3.2	1.1	48.1	61.0

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Output Sheet: Balance Sheet

Historic Cost Accounts

Line	Historic Cost Balance Sheet	Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Fixed Assets															
1	Tangible Assets	£m	B	Outturn prices	1,792.5	1,880.6	1,966.8	2,051.1	2,136.8	2,222.9	2,310.2	2,396.6	2,484.2	2,894.0	3,300.6
1a	PPP assets	£m	B	Outturn prices	99.8	98.6	93.4	90.2	86.9	83.7	80.5	77.3	74.1	71.0	67.8
2	Investment - loan to group company	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3	Investment - Other	£m	B	Outturn prices	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
4	Total fixed assets	£m	C	Outturn prices	1,892.4	1,977.3	2,060.3	2,141.3	2,223.9	2,306.7	2,390.8	2,474.0	2,558.5	2,965.0	3,368.4
Current Assets															
5	Stocks	£m	B	Outturn prices	2.4	2.0	2.0	2.2	2.2	2.2	2.2	2.2	2.3	2.3	2.4
6	Debtors	£m	C	Outturn prices	28.8	27.0	26.1	25.7	26.3	27.1	27.7	28.4	29.3	30.0	41.9
7	Cash (net of overdrafts)	£m	B	Outturn prices	9.1	0.0	0.7	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
8	Short term deposits	£m	B	Outturn prices	5.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	Financial reserve	£m	C	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	PPP assets	£m	C	Outturn prices	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2
11	Infrastructure Renewals prepayment/accrual	£m	B	Outturn prices	3.3	4.1	-2.8	-2.8	-2.8	-2.8	-2.8	-2.8	-2.8	-2.8	-2.8
12	Total current assets	£m	C	Outturn prices	64.1	48.4	41.3	42.3	42.9	43.7	44.4	45.1	45.9	46.8	58.7
Creditors: amounts falling due within one year															
13	Creditors	£m	C	Outturn prices	-118.0	-120.8	-115.0	-115.0	-117.4	-119.0	-121.1	-123.5	-126.4	-296.9	-306.4
14	Borrowings (excl. Govt. loans)	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14a	Government loans	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15	Total creditors	£m	C	Outturn prices	-118.0	-120.8	-115.0	-115.0	-117.4	-119.0	-121.1	-123.5	-126.4	-296.9	-306.4
16	Net current assets	£m	C	Outturn prices	-53.9	-72.5	-73.8	-72.7	-74.4	-75.2	-76.7	-78.4	-80.4	-250.1	-247.7
17	Total assets less current liabilities	£m	C	Outturn prices	1,838.6	1,904.9	1,986.5	2,068.6	2,149.4	2,231.5	2,314.1	2,396.6	2,478.1	2,714.9	3,120.8
Creditors: amounts falling due after one year															
18	Borrowings (excl. Govt. loans)	£m	C	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18a	Government loans	£m	B	Outturn prices	-882.6	-910.6	-968.6	-1,033.8	-1,096.4	-1,160.3	-1,224.8	-1,289.6	-1,356.8	-1,521.8	-1,869.5
18b	PPP Creditor	£m	B	Outturn prices	-95.1	-88.7	-82.1	-75.2	-67.9	-60.3	-52.4	-44.1	-35.3	-25.5	-14.7
19	Other creditors	£m	B	Outturn prices	-1.1	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3
20	Total creditors	£m	C	Outturn prices	-978.7	-999.7	-1,051.1	-1,109.3	-1,164.6	-1,221.0	-1,277.5	-1,334.0	-1,392.5	-1,547.7	-1,884.6
Provision for liabilities & charges															
21	Deferred tax provision	£m	C	Outturn prices	-187.4	-164.6	-144.6	-151.3	-158.7	-166.6	-175.0	-183.7	-192.6	-213.5	-221.4
22	Deferred income - grants and contributions	£m	B	Outturn prices	-19.5	-24.5	-28.3	-32.6	-37.1	-41.7	-46.6	-51.7	-56.9	-62.8	-68.8
23	Post employment assets / (liabilities)	£m	C	Outturn prices	-4.1	-5.3	-4.9	-4.9	-4.9	-4.9	-4.9	-4.9	-4.9	-4.9	-4.9
24	Other provisions	£m	C	Outturn prices	-9.6	-12.7	-13.1	-13.1	-13.1	-13.1	-13.1	-13.1	-13.1	-13.1	-13.1
25	Net Assets employed	£m	C	Outturn prices	639.2	698.1	744.6	757.4	771.0	784.2	796.9	808.3	818.0	873.0	927.9
Capital and reserves															
26	Income and Expenditure account	£m	C	Outturn prices	-32.5	26.4	72.9	85.7	99.3	112.4	125.2	136.6	146.3	201.3	256.2
27	Other reserves and share capital	£m	B	Outturn prices	671.7	671.7	671.7	671.7	671.7	671.7	671.7	671.7	671.7	671.7	671.7
28	Capital & reserves	£m	C	Outturn prices	639.2	698.1	744.6	757.4	771.0	784.1	796.9	808.3	818.0	873.0	927.9

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Current Cost Accounts

	Current Cost Balance Sheet	Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Fixed Assets															
29	Tangible assets	£m	B	Outturn prices	8,304.5	8,553.5	8,803.1	9,138.9	9,489.8	9,852.4	10,227.6	10,613.3	11,011.7	11,741.7	12,489.4
29a	PPP assets	£m	B	Outturn prices	119.3	119.4	119.2	119.9	120.6	121.1	121.6	121.9	122.2	122.2	122.1
30	Third party contributions	£m	B	Outturn prices	-313.3	-324.4	-333.8	-346.9	-360.9	-375.6	-391.2	-407.8	-425.3	-443.9	-463.2
Other Operating Assets and liabilities															
31	Working capital	£m	B	Outturn prices	-81.6	-88.8	-84.0	-84.2	-85.9	-86.7	-88.2	-89.9	-91.9	-261.6	-259.1
32	Cash (net of overdrafts)	£m	B	Outturn prices	9.1	0.0	0.7	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
33	Short term deposits	£m	B	Outturn prices	5.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34	Infrastructure renewals prepayment/(accrual)	£m	B	Outturn prices	3.3	4.1	-2.8	-2.8	-2.8	-2.8	-2.8	-2.8	-2.8	-2.8	-2.8
35	Net operating assets	£m	C	Outturn prices	8,046.7	8,263.8	8,502.5	8,826.9	9,162.8	9,510.5	9,868.9	10,236.8	10,615.9	11,157.7	11,888.4
Non-operating assets and liabilities															
36	Borrowings (excl. govt. loans)	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36a	Government loans	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37	Financial reserve	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38	PPP assets	£m	B	Outturn prices	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2
39	Non-trade debtors	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40	Non-trade creditors due within one year	£m	B	Outturn prices	-5.2	-2.9	-2.9	-2.9	-2.9	-2.9	-2.9	-2.9	-2.9	-2.9	-2.9
41	Investment - loan to group company	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42	Investment - Other	£m	B	Outturn prices	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
43	Total non-operating assets and liabilities	£m	C	Outturn prices	10.1	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4
Creditors - amounts falling due after more than one year															
44	Borrowings (excl. govt. loans)	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44a	Government loans	£m	B	Outturn prices	-882.6	-910.6	-968.6	-1,033.8	-1,096.4	-1,160.3	-1,224.8	-1,289.6	-1,356.8	-1,521.8	-1,869.5
44b	PPP Creditor	£m	B	Outturn prices	-95.1	-88.7	-82.1	-75.2	-67.9	-60.3	-52.4	-44.1	-35.3	-25.5	-14.7
45	Other Creditors	£m	B	Outturn prices	-1.1	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3
46	Total Creditors falling due after more than one year	£m	C	Outturn prices	-978.7	-999.7	-1,051.1	-1,109.3	-1,164.6	-1,221.0	-1,277.5	-1,334.0	-1,392.5	-1,547.7	-1,884.6
Provisions for liabilities & charges															
47	Deferred tax provision	£m	B	Outturn prices	-187.4	-164.6	-144.6	-151.3	-158.7	-166.6	-175.0	-183.7	-192.6	-213.5	-221.4
48	Post employment asset / (liabilities)	£m	B	Outturn prices	-4.1	-5.3	-4.9	-4.9	-4.9	-4.9	-4.9	-4.9	-4.9	-4.9	-4.9
49	Other provisions	£m	B	Outturn prices	-9.6	-12.7	-13.1	-13.1	-13.1	-13.1	-13.1	-13.1	-13.1	-13.1	-13.1
50	Total provisions	£m	C	Outturn prices	-201.1	-182.6	-162.6	-169.3	-176.8	-184.7	-193.0	-201.7	-210.7	-231.5	-239.4
51	Net assets employed	£m	C	Outturn prices	6,876.9	7,093.9	7,301.17	7,560.6	7,833.8	8,117.229	8,410.7	8,713.5	9,025.1	9,390.9	9,776.7
Capital and reserves															
52	Income and expenditure account	£m	C	Outturn prices	-355.7	-336.6	-318.5	-318.9	-314.9	-310.4	-306.0	-302.9	-301.8	-253.6	-192.6
53	Current cost reserve	£m	B	Outturn prices	6,560.9	6,758.8	6,948.0	7,207.8	7,477.0	7,756.0	8,045.1	8,344.7	8,655.1	8,972.8	9,297.6
54	Other reserves and share capital	£m	B	Outturn prices	671.7	671.7	671.7	671.7	671.7	671.7	671.7	671.7	671.7	671.7	671.7
55	Total capital & reserves	£m	C	Outturn prices	6,876.9	7,093.9	7,301.17	7,560.6	7,833.8	8,117.229	8,410.7	8,713.5	9,025.1	9,390.9	9,776.7

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Output Sheet: Cash Flow

Reconciliation of Current cost operating profit to net cash flow from operating activities

	Deriving Net cash flow from operating activities	Units	Field Type	Criteria	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Current cost operating profit	£m	B	Outturn prices	19.9	35.8	40.4	39.8	46.6	49.8	52.6	54.1	55.0	115.1	132.5
2	Working capital adjustment	£m	B	Outturn prices	-2.6	-2.4	-2.4	-3.0	-3.0	-3.1	-3.1	-3.2	-3.2	-3.3	-9.4
3	Movement in working capital	£m	C	Outturn prices	0.6	7.2	-4.9	0.2	1.8	0.8	1.5	1.6	2.0	169.7	-2.4
4	Receipts from other income	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	Current Cost depreciation	£m	B	Outturn prices	146.9	123.2	106.1	109.0	108.9	112.9	117.1	122.9	129.7	145.7	169.0
6	Amortisation of PPP assets	£m	B	Outturn prices	4.0	3.3	3.4	3.5	3.6	3.8	3.9	4.0	4.2	4.3	4.5
7	Amortisation of deferred income	£m	B	Outturn prices	-4.5	-3.8	-3.9	-4.0	-3.9	-3.8	-3.6	-3.5	-3.3	-3.5	-3.6
8	Current cost profit/(loss) on sale of assets	£m	B	Outturn prices	-0.3	-0.2	1.7	0.8	0.8	0.8	0.9	0.9	1.0	1.1	1.1
9	Infrastructure renewals charge	£m	B	Outturn prices	30.8	33.5	32.4	26.4	27.2	28.0	28.8	29.7	30.6	109.1	113.0
10	Other non-cash profit and loss items	£m	C	Outturn prices	-13.7	3.1	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	Net cash flow from operating activities	£m	C	Outturn prices	181.0	199.9	173.2	172.7	182.1	189.2	198.1	206.7	215.9	538.1	404.6

Cash flow

	Net cash flow from operating activities	Units	Field Type	Criteria	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
12	Net cash flow from operating activities	£m	B	Outturn prices	181.0	199.9	173.2	172.7	182.1	189.2	198.1	206.7	215.9	538.1	404.6

	Cash changes in non-operating debtors/creditors and extraordinary items	Units	Field Type	Criteria	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
13	Cash inflow/outflow from changes in non-trade debtors/creditors	£m	C	Outturn prices	0.0	-3.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14	Cash inflow/outflow from extraordinary items	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Returns on investments & servicing of finance	Units	Field Type	Criteria	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
15	Interest received	£m	B	Outturn prices	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16	Interest paid	£m	B	Outturn prices	-42.2	-51.1	-53.0	-55.8	-58.7	-61.5	-64.3	-67.2	-70.1	-75.4	-86.8
17	Net cash flow from returns on Investment & servicing of finance	£m	C	Outturn prices	-42.1	-51.1	-53.0	-55.8	-58.7	-61.5	-64.3	-67.2	-70.1	-75.4	-86.8

	Taxation	Units	Field Type	Criteria	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
18	Taxation paid	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-14.0

	Capital expenditure and financial investment	Units	Field Type	Criteria	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
19	Gross cost of purchase of fixed assets (enhancement)	£m	C	Outturn prices	-130.6	-133.9	-129.4	-130.0	-133.1	-136.1	-139.9	-142.9	-148.5	-482.0	-496.7
20	Receipt of grants and contributions	£m	B	Outturn prices	5.8	5.9	4.6	5.2	5.4	5.6	5.8	6.0	6.2	6.8	7.0
21	Infrastructure renewals expenditure	£m	B	Outturn prices	-31.4	-34.3	-25.5	-26.4	-27.2	-28.0	-28.8	-29.7	-30.6	-109.1	-113.0
22	Disposal of fixed assets	£m	B	Outturn prices	1.2	1.4	1.3	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
23	Movements on long term loans to group companies	£m	C	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24	Net cash outflow from investing activities	£m	C	Outturn prices	-155.0	-160.9	-149.0	-150.7	-154.4	-158.1	-162.5	-166.1	-172.4	-583.8	-602.2
25	Acquisitions and disposals	£m	C	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26	Retained earnings paid	£m	B	Outturn prices	-26.6	-21.0	-22.0	-23.1	-24.3	-26.0	-27.8	-29.8	-31.9	-34.2	-38.6

	Management of liquid resources	Units	Field Type	Criteria	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
27	Net cash flow from management of liquid resources	£m	C	Outturn prices	-5.3	5.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	Net Cash flow before financing	£m	C	Outturn prices	-48.0	-30.8	-50.7	-57.0	-55.3	-56.4	-56.6	-56.4	-58.5	-155.2	-336.9

	Financing	Units	Field Type	Criteria	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
29	New Government loans	£m	B	Outturn prices	75.0	28.0	58.0	65.2	62.5	63.9	64.5	64.8	67.3	165.0	347.7
30	Bank loans repayments	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31	Government loans repayments	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31a	PPP Capital Repayments	£m	B	Outturn prices	-7.5	-6.4	-6.6	-6.9	-7.3	-7.6	-7.9	-8.3	-8.8	-9.8	-10.8
32	Financial reserve	£m	C	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33	Net cash inflow from financing	£m	C	Outturn prices	67.5	21.6	51.4	58.3	55.3	56.4	56.6	56.4	58.5	155.2	336.9
34	Increase (decrease) in cash and cash equivalents	£m	C	Outturn prices	19.6	-9.1	0.7	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0

OK

TRUE

TRUE

TRUE

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TRUE

	New debt	Units	Field Type	Criteria	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
35	New debt (net from repayments)	£m	C	Outturn prices	75.0	28.0	58.0	65.2	62.5	63.9	64.5	64.8	67.3	165.0	347.7

Checks = 3

Output Sheet: financial ratios and debt calculations

Ratios

List of Ratios		Definition	Reference	
1	Cash interest cover	funds from operations: gross interest	Around	3.0
2	Adjusted cash interest cover I (maintenance charges)	funds from operations less capital charges: gross interest	Around	1.6
3	Adjusted cash interest cover II (maintenance expenditure)	funds from operations less capital expenditure: gross interest	Around	2.0
4	Funds from operations:debt	Funds from operations:debt	Greater than	13%
5	Retained cashflow:debt	Retained cashflow:debt	Greater than	8%
6	Gearing	net debt:regulatory capital value	Less than	55%

Ratio calculation		Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
7	Cash interest cover	Nr.	C		4.3	3.8	3.4	3.09	3.07	3.06	3.06	3.05	3.05	4.9	4.5
8	Compliant with reference range	Yes/No	C			NO	OK	OK	OK	OK	OK	OK	OK	NO	NO
9	Adjusted cash interest cover I (maintenance charges)	Nr.	C		0.1	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	1.5	1.3
10	Compliant with reference range	Yes/No	C			NO	NO	NO	NO	NO	NO	NO	NO	OK	NO
11	Adjusted cash interest cover II (maintenance expenditure)	Nr.	C			1.9	2.2	1.55	1.56	1.58	1.60	1.61	1.63	1.7	1.6
12	Compliant with reference range	Yes/No	C			OK	OK	NO	NO	NO	NO	OK	OK	OK	OK
13	Funds from operations:debt	%	C		14%	14%	12%	10.54%	10.47%	10.41%	10.37%	10.35%	10.34%	19%	16%
14	Compliant with reference range	Yes/No	C			OK	NO	NO	NO	NO	NO	NO	NO	OK	OK
15	Retained cashflow:debt	%	C		11.7%	12.8%	9.4%	8.5%	8.5%	8.3%	8.3%	8.2%	8.2%	27.7%	14.1%
16	Compliant with reference range	Yes/No	C			OK	OK	OK	OK	OK	OK	OK	OK	OK	OK
17	Gearing *	%	C				46.2%	46.1%	45.8%	45.6%	45.2%	44.8%	44.4%	43.4%	46.9%
18	Compliant with reference range	Yes/No	C				OK	OK	OK	OK	OK	OK	OK	OK	OK
17a	Gearing * (adjusted for PPP asset /liability)	%	C				48.2%	47.9%	47.3%	46.8%	46.3%	45.6%	45.0%	43.8%	47.1%
18a	Compliant with reference range	Yes/No	C				OK	OK	OK	OK	OK	OK	OK	OK	OK

* Gearing calculations exclude Financial reserve

Debt calculations

Debt		Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
19	Total Debt (opening)	£m	B		807.6	882.6	910.6	968.6	1,033.8	1,096.4	1,160.3	1,224.8	1,289.6	1,356.8	1,521.8
20	Total Debt (closing)	£m	C		882.6	910.6	968.6	1,033.8	1,096.4	1,160.3	1,224.8	1,289.6	1,356.8	1,521.8	1,869.5
21	Increase (decrease) in debt	£m	C		75.0	28.0	58.0	65.2	62.5	63.9	64.5	64.8	67.3	165.0	347.7
22	Cash and equivalents (opening) *	£m	B		-2.3	14.4	0.0	0.7	2.0	2.0	2.0	2.0	2.0	2.0	2.0
23	Cash and equivalents (Closing) *	£m	C		14.4	0.0	0.7	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
24	Increase (decrease) in cash and equivalents	£m	C		16.7	-14.4	0.7	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	Net debt (opening) *	£m	B		809.9	868.2	910.6	967.9	1,031.8	1,094.4	1,158.3	1,222.8	1,287.6	1,354.8	1,519.8
26	Net debt (closing) *	£m	C		868.2	910.6	967.9	1,031.8	1,094.4	1,158.3	1,222.8	1,287.6	1,354.8	1,519.8	1,867.5
27	Increase (decrease) in Net debt	£m	C		58.3	42.4	57.3	63.9	62.5	63.9	64.5	64.8	67.3	165.0	347.7

* Cash and equivalents calculations exclude Financial reserve

Public Expenditure calculations

Public Expenditure Limit		Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
28	Public borrowing available (opening)	£m	C			0.0	-28.0	-86.1	-151.3	-213.8	-277.7	-342.2	-407.0	-474.3	-639.2
29	Public borrowing used in the period	£m	C			-28.0	-58.0	-65.2	-62.5	-63.9	-64.5	-64.8	-67.3	-165.0	-347.7
30	Public borrowing available (closing)	£m	C			-28.0	-86.1	-151.3	-213.8	-277.7	-342.2	-407.0	-474.3	-639.2	-987.0
31	Breach of public borrowing available	Yes/No	C			YES	YES	YES	YES	YES	YES	YES	YES	YES	YES

Checks = 3

Output Sheet: Investment summary

Outturn prices

Outturn prices		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Capital expenditure													
1	Maintenance Infrastructure	£m	B	Outturn prices	34.3	25.5	26.4	27.2	28.0	28.8	29.7	30.6	109.1	113.0
2	Maintenance Non-Infrastructure	£m	B	Outturn prices	61.7	37.0	59.6	61.3	63.2	65.0	67.0	69.0	132.6	138.3
3	Enhancement Infrastructure	£m	B	Outturn prices	30.7	42.1	33.1	33.7	34.1	35.0	35.4	37.1	143.7	145.4
4	Enhancement Non-Infrastructure	£m	B	Outturn prices	35.6	45.7	32.1	32.7	33.3	34.1	34.6	36.2	198.9	206.0
5	Total	£m	C	Outturn prices	162.3	150.2	151.2	154.9	158.6	163.0	166.6	172.9	584.3	602.7
	Capital Investment carried forward													
6	Maintenance Infrastructure	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7	Maintenance Non-Infrastructure	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	Enhancement Infrastructure	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	Enhancement Non-Infrastructure	£m	B	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	Total	£m	C	Outturn prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Grants and contributions													
12	G&C - Non-Infrastructure	£m	C	Outturn prices	5.9	4.6	5.2	5.4	5.6	5.8	6.0	6.2	6.8	7.0
13	G&C - Total	£m	C	Outturn prices	5.9	4.6	5.2	5.4	5.6	5.8	6.0	6.2	6.8	7.0
	Total													
14	Total - Maintenance Infrastructure	£m	C	Outturn prices	34.3	25.5	26.4	27.2	28.0	28.8	29.7	30.6	109.1	113.0
15	Total - Maintenance Non-Infrastructure	£m	C	Outturn prices	61.7	37.0	59.6	61.3	63.2	65.0	67.0	69.0	132.6	138.3
16	Total - Enhancement Infrastructure	£m	C	Outturn prices	30.7	42.1	33.1	33.7	34.1	35.0	35.4	37.1	143.7	145.4
17	Total - Enhancement Non-Infrastructure	£m	C	Outturn prices	41.5	50.3	37.3	38.1	38.8	39.9	40.5	42.4	205.7	213.0
18	Total investment	£m	C	Outturn prices	168.2	154.9	156.4	160.3	164.1	168.8	172.6	179.1	591.1	609.7

Base Year (2012-13) prices

Outturn prices		Units	Field Type	Additional Info	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Capital expenditure													
19	Maintenance Infrastructure	£m	C	Base Year prices	33.4	24.1	24.1	24.0	23.8	23.7	23.6	23.4	80.7	80.7
20	Maintenance Non-Infrastructure	£m	C	Base Year prices	59.9	35.0	54.4	54.1	53.8	53.5	53.1	52.8	98.0	98.7
21	Enhancement Infrastructure	£m	C	Base Year prices	29.9	39.9	30.3	29.7	29.1	28.8	28.1	28.5	106.3	103.8
22	Enhancement Non-Infrastructure	£m	C	Base Year prices	34.6	43.2	29.4	28.9	28.3	28.0	27.4	27.7	147.1	147.1
23	Total	£m	C	Base Year prices	157.8	142.2	138.2	136.6	135.0	134.0	132.2	132.4	432.1	430.2
	Capital Investment carried forward													
24	Maintenance Infrastructure	£m	C	Base Year prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	Maintenance Non-Infrastructure	£m	C	Base Year prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26	Enhancement Infrastructure	£m	C	Base Year prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27	Enhancement Non-Infrastructure	£m	C	Base Year prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	Total	£m	C	Base Year prices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Grants and contributions													
30	G&C - Non-Infrastructure	£m	C	Base Year prices	5.7	4.4	4.7	4.7	4.7	4.7	4.7	4.7	5.0	5.0
31	G&C - Total	£m	C	Base Year prices	5.7	4.4	4.7	4.7	4.7	4.7	4.7	4.7	5.0	5.0
	Total													
32	Total - Maintenance Infrastructure	£m	C	Base Year prices	33.4	24.1	24.1	24.0	23.8	23.7	23.6	23.4	80.7	80.7
33	Total - Maintenance Non-Infrastructure	£m	C	Base Year prices	59.9	35.0	54.4	54.1	53.8	53.5	53.1	52.8	98.0	98.7
34	Total - Enhancement Infrastructure	£m	C	Base Year prices	29.9	39.9	30.3	29.7	29.1	28.8	28.1	28.5	106.3	103.8
35	Total - Enhancement Non-Infrastructure	£m	C	Base Year prices	40.3	47.6	34.1	33.6	33.1	32.8	32.2	32.5	152.1	152.1
36	Total investment	£m	C	Base Year prices	163.5	146.6	142.9	141.4	139.8	138.7	137.0	137.2	437.1	435.3

Checks = 3

Output sheet: charge caps

Charge caps: Tariff baskets (nominal)

	Charge caps: Tariff baskets	Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Charge cap - Tariff Basket 1: Unmeasured Water Supply	%	B				2.3%	-2.3%	3.0%	2.4%	0.8%	2.8%	2.1%	39.7%	8.0%
2	Charge cap - Tariff Basket 2: Unmeasured Sewerage Services	%	B				-2.7%	2.4%	2.3%	1.6%	3.3%	2.5%	2.1%	39.7%	8.0%
3	Charge cap - Tariff Basket 3: Measured Water Supply	%	B				-2.9%	3.9%	2.9%	2.3%	0.7%	2.7%	2.1%	39.8%	8.0%
4	Charge cap - Tariff Basket 4: Measured Sewerage Services	%	B				-5.0%	3.0%	2.5%	1.0%	3.2%	2.3%	1.9%	39.8%	8.0%
5	Charge cap - Tariff Basket 5: Trade effluent	%	B				-4.5%	9.3%	2.4%	1.5%	3.3%	2.5%	2.2%	39.8%	8.0%

Charge caps: Tariff baskets (real)

	Charge caps: Tariff baskets	Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Charge cap - Tariff Basket 1: Unmeasured Water Supply	%	C				-0.3%	-5.9%	-0.6%	-1.2%	-2.8%	-0.7%	-1.4%	36.1%	4.4%
2	Charge cap - Tariff Basket 2: Unmeasured Sewerage Services	%	C				-5.3%	-1.2%	-1.3%	-1.9%	-0.3%	-1.1%	-1.5%	36.1%	4.4%
3	Charge cap - Tariff Basket 3: Measured Water Supply	%	C				-5.6%	0.3%	-0.7%	-1.3%	-2.9%	-0.8%	-1.5%	36.2%	4.4%
4	Charge cap - Tariff Basket 4: Measured Sewerage Services	%	C				-7.7%	-0.6%	-1.1%	-2.5%	-0.4%	-1.3%	-1.6%	36.2%	4.4%
5	Charge cap - Tariff Basket 5: Trade effluent	%	C				-7.1%	5.7%	-1.2%	-2.0%	-0.3%	-1.1%	-1.4%	36.2%	4.4%

Charge caps: Revenue group (nominal)

	Charge caps: Revenue group	Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Revenue Group 1: domestic measured water	%	B				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2	Revenue Group 2: domestic measured sewerage	%	B				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3	Revenue Group 3: domestic unmeasured water	%	B				2.5%	-2.4%	3.0%	2.3%	0.8%	2.9%	2.2%	39.7%	8.0%
4	Revenue Group 4: domestic unmeasured sewerage	%	B				-2.5%	2.3%	2.2%	1.6%	3.4%	2.5%	2.1%	39.7%	8.0%
5	Revenue Group 5: non-domestic measured water	%	B				-2.9%	3.9%	2.9%	2.3%	0.7%	2.7%	2.1%	39.8%	8.0%
6	Revenue Group 6: non-domestic measured sewerage	%	B				-5.0%	3.0%	2.5%	1.0%	3.2%	2.3%	1.9%	39.8%	8.0%
7	Revenue Group 7: non-domestic unmeasured water	%	B				-2.7%	7.9%	9.0%	8.5%	5.5%	3.0%	2.0%	39.8%	8.0%
8	Revenue Group 8: non-domestic unmeasured sewerage	%	B				-6.4%	7.5%	8.0%	6.8%	4.0%	2.0%	1.0%	39.7%	8.0%
9	Revenue Group 9: trade effluent	%	B				-4.5%	9.3%	2.4%	1.5%	3.3%	2.5%	2.2%	39.8%	8.0%

Charge caps: Revenue group (real)

	Charge caps: Revenue group	Units	Field Type	Additional Info	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Revenue Group 1: domestic measured water	%	B				-2.7%	-3.6%	-3.6%	-3.6%	-3.6%	-3.6%	-3.6%	-3.6%	-3.6%
2	Revenue Group 2: domestic measured sewerage	%	B				-2.7%	-3.6%	-3.6%	-3.6%	-3.6%	-3.6%	-3.6%	-3.6%	-3.6%
3	Revenue Group 3: domestic unmeasured water	%	B				-0.2%	-6.0%	-0.6%	-1.3%	-2.8%	-0.7%	-1.4%	36.2%	4.4%
4	Revenue Group 4: domestic unmeasured sewerage	%	B				-5.2%	-1.3%	-1.4%	-2.0%	-0.2%	-1.1%	-1.5%	36.2%	4.4%
5	Revenue Group 5: non-domestic measured water	%	B				-5.6%	0.3%	-0.7%	-1.3%	-2.9%	-0.8%	-1.5%	36.2%	4.4%
6	Revenue Group 6: non-domestic measured sewerage	%	B				-7.7%	-0.6%	-1.1%	-2.5%	-0.4%	-1.3%	-1.6%	36.2%	4.4%
7	Revenue Group 7: non-domestic unmeasured water	%	B				-5.4%	4.4%	5.4%	4.9%	1.9%	-0.6%	-1.6%	36.2%	4.4%
8	Revenue Group 8: non-domestic unmeasured sewerage	%	B				-9.1%	3.9%	4.4%	3.2%	0.4%	-1.6%	-2.6%	36.2%	4.4%
9	Revenue Group 9: trade effluent	%	B				-7.1%	5.7%	-1.2%	-2.0%	-0.3%	-1.1%	-1.4%	36.2%	4.4%

Calculation of dividend payable

Note dividend paid one year in arrears

	2016-17	2017-18
Closing RCV (2 years)	2,084.7	2,227.5
Closing RCV (PY)	2,227.5	2,376.4
Average RCV	2,156.1	2,302.0
Debt (-2 years)	968.6	1,033.8
Debt (PY)	1,033.8	1,096.4
Average debt	1,001.2	1,065.1
Average RCV less average debt	1,154.9	1,236.9
Dividend rate	2.10%	2.10%
Dividend payable (nominal)	24.3	26.0

Cost of Capital PC13	4.09%	Input
Dividend Rate PC13	2.50%	Input
Cost of Capital PC15	3.44%	Input
Dividend Rate PC15	2.10%	

2018-19	2019-20	2020-21	2021-22
2,376.4	2,531.6	2,693.9	2,862.6
2,531.6	2,693.9	2,862.6	3,040.6
2,454.0	2,612.8	2,778.3	2,951.6
1,096.4	1,160.3	1,224.8	1,289.6
1,160.3	1,224.8	1,289.6	1,356.8
1,128.3	1,192.6	1,257.2	1,323.2
1,325.7	1,420.2	1,521.1	1,628.4
2.10%	2.10%	2.10%	2.10%
27.9	29.9	32.0	34.2

Checks = 3

Checks = 3

Alternative inputs: Revenue Options

Revenue options (2015-2023)

Summary of scenarios		Units	Field	Description	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Option 1: Fixed revenue	£m	I						0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2	Option 2: Revenue calculation formula	£m	I						365.1	376.1	384.5	393.9	405.9	416.2	579.3	626.8
3	Option 3: Tariff basket revenue	£m	I						364.7	376.0	384.6	394.1	406.0	416.3	580.7	626.9
4	Chosen option	£m	I				362.1	356.6	364.7	376.0	384.6	394.1	406.0	416.3	580.7	626.9

Chosen scenario		Number
5	Chosen option	3

Option 1: Fixed revenue

Scenario 1 summary		Units	Field	Description	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
6	Scenario 1 inputs	£m	I	Input assumptions												

Checks = 3

Customer base: Tariffs (Primary revenue)

579.347385 612.761672
580.676984 626.893549
-1.32959932 -14.1318764

Tariff increases per revenue group

Percentage change in tariffs per revenue group		Units	Field Type	Additional Info	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Revenue Group 1: domestic measured water	%	I						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2	Revenue Group 2: domestic measured sewerage	%	I						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3	Revenue Group 3: domestic unmeasured water	%	I						-2.4%	3.0%	2.3%	0.8%	2.9%	2.2%	39.8%	8.0%
4	Revenue Group 4: domestic unmeasured sewerage	%	I						2.3%	2.2%	1.6%	3.4%	2.5%	2.1%	39.8%	8.0%
5	Revenue Group 5: non-domestic measured water	%	I						3.9%	2.9%	2.3%	0.7%	2.7%	2.1%	39.8%	8.0%
6	Revenue Group 6: non-domestic measured sewerage	%	I						3.0%	2.5%	1.0%	3.2%	2.3%	1.9%	39.8%	8.0%
7	Revenue Group 7: non-domestic unmeasured water	%	I						8.0%	9.0%	8.5%	5.5%	3.0%	2.0%	39.8%	8.0%
8	Revenue Group 8: non-domestic unmeasured sewerage	%	I						7.5%	8.0%	6.8%	4.0%	2.0%	1.0%	39.8%	8.0%
9	Revenue Group 9: trade effluent	%	I						9.3%	2.4%	1.5%	3.3%	2.5%	2.2%	39.8%	8.0%

avg
5.06%
4.86%

Checks = 3

Customer base: Revenue summary by source

Total revenue		Units	Field Type	P Referenc	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Water revenue	£	B												
2	Waste water revenue	£	B												
3	Total revenue	£	C												
Water revenue		Units	Field Type	P Referenc	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
4	Primary water revenue	£	B												
5	Nonprimary water revenue	£	B												
6	Total water revenue	£	C												
Wastewater revenue		Units	Field Type	P Referenc	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
7	Primary waste water revenue	£	B												
8	Non-primary waste water revenue	£	B												
9	Total waste water revenue	£	C												
Primary water revenue		Units	Field Type	P Referenc	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
10	Domestic	£	C												
11	Non-domestic	£	C												
12	Total Primary water revenue	£	C												
Primary wastewater revenue		Units	Field Type	P Referenc	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
13	Domestic revenue	£	B												
14	Non-domestic	£	B												
15	Total Wastewater revenue	£	C												

Checks = 3

Customer base: Revenue summary by tariff basket and revenue group

Tariff Basket

Tariff basket revenue summary		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Tariff Basket 3: Measured Water	£	C		39.0	38.4	36.5	38.1	39.3	40.3	40.7	41.9	42.9	59.9	64.7
2	Tariff Basket 2: Measured Sewerage	£	C		24.9	24.7	23.1	23.9	24.6	25.0	25.8	26.5	27.2	38.0	41.1
3	Tariff Basket 1: Unmeasured Water	£	C		123.9	124.6	128.3	125.9	130.3	134.1	135.8	140.4	144.1	201.3	217.4
4	Tariff Basket 4: Unmeasured Sewerage	£	C		147.0	141.0	138.1	142.0	145.9	148.9	154.6	159.1	163.2	228.0	246.3
5	Tariff Basket 5: Trade Effluent	£	C		24.6	23.8	22.8	25.0	25.7	26.0	26.7	27.4	28.0	39.1	42.2
6	Non tariff basket revenue (Water and sewerage)	£	C		9.8	9.8	9.4	9.9	10.2	10.4	10.5	10.8	11.0	14.3	15.1
7	Total revenue	£	C		369.2	362.3	358.1	364.7	376.0	384.6	394.1	406.0	416.3	580.7	626.9

Revenue group

Revenue group revenue summary		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8	Revenue Group 1: domestic measured water	£	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	Revenue Group 2: domestic measured sewerage	£	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	Revenue Group 3: domestic unmeasured water	£	C		121.5	122.3	126.3	123.9	128.3	132.0	133.7	138.3	142.1	198.5	214.4
11	Revenue Group 4: domestic unmeasured sewerage	£	C		144.0	138.3	135.7	139.6	143.4	146.5	152.2	156.8	161.0	225.0	243.0
12	Revenue Group 5: non-domestic measured water	£	C		39.0	38.4	36.5	38.1	39.3	40.3	40.7	41.9	42.9	59.9	64.7
13	Revenue Group 6: non-domestic measured sewerage	£	C		24.9	24.7	23.1	23.9	24.6	25.0	25.8	26.5	27.2	38.0	41.1
14	Revenue Group 7: non-domestic unmeasured water	£	C		2.4	2.2	2.0	2.1	2.1	2.1	2.1	2.1	2.0	2.8	3.0
15	Revenue Group 8: non-domestic unmeasured sewerage	£	C		3.0	2.7	2.4	2.4	2.4	2.4	2.4	2.3	2.2	3.1	3.3
16	Revenue Group 9: trade effluent	£	C		24.6	23.8	22.8	25.0	25.7	26.0	26.7	27.4	28.0	39.1	42.2
17	Revenue Group 10: Non-tariff basket revenue (water and sewerage)	£	C		9.8	9.8	9.4	9.9	10.2	10.4	10.5	10.8	11.0	14.3	15.1
18	Total revenue	£	C		369.2	362.3	358.1	364.7	376.0	384.6	394.1	406.0	416.3	580.7	626.9

Checks = 3

Customer base: Non-domestic measured water
(excludes revenue from large user tariffs)

Tariff basket: 3 Revenue group: 5

Tariff multipliers: Supply pipe size - existing customers		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Up to 20mm	nr	I		58,331	58,330	58,569	58,978	59,181	59,474	59,678	59,882	60,086
2	Over 20mm up to 25mm	nr	I		6,578	6,546	6,522	6,539	6,562	6,595	6,617	6,639	6,661
3	Over 25mm up to 40mm	nr	I		1,353	1,282	1,173	1,212	1,226	1,240	1,254	1,268	1,282
4	Over 40mm up to 50mm	nr	I		1,099	1,079	1,143	1,154	1,165	1,176	1,187	1,198	1,209
5	Over 50mm up to 75mm	nr	I		864	835	853	862	871	880	889	898	907
6	Over 75mm up to 100mm	nr	I		415	435	443	438	443	448	453	458	463
7	Over 100mm	nr	I		105	97	106	92	93	94	95	96	97
8	Total	nr	C		68,745	68,604	68,809	69,275	69,541	69,907	70,173	70,439	70,705
Tariff multipliers: Supply pipe size - new customers													
9	Up to 20mm	nr	I		-1	239	409	203	293	204	204	204	293
10	Over 20mm up to 25mm	nr	I		-32	-24	17	23	33	22	22	22	33
11	Over 25mm up to 40mm	nr	I		-71	-109	39	14	14	14	14	14	14
12	Over 40mm up to 50mm	nr	I		-20	64	11	11	11	11	11	11	11
13	Over 50mm up to 75mm	nr	I		-29	18	9	9	9	9	9	9	9
14	Over 75mm up to 100mm	nr	I		20	8	-5	5	5	5	5	5	5
15	Over 100mm	nr	I		-8	9	-14	1	1	1	1	1	1
16	Total	nr	C		-141	205	466	266	366	266	266	266	366

Standing charge tariffs - existing customers		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
17	Up to 20mm	£	B		70.0	68.0	66.0	68.5	70.6	72.2	72.7	74.7	76.2
18	Over 20mm up to 25mm	£	B		117.0	114.0	110.0	114.2	117.6	120.3	121.1	124.5	127.1
19	Over 25mm up to 40mm	£	B		213.0	208.0	202.0	209.8	215.9	220.9	222.5	228.6	233.4
20	Over 40mm up to 50mm	£	B		335.0	326.0	316.0	328.2	337.8	345.6	348.0	357.6	365.1
21	Over 50mm up to 75mm	£	B		660.0	643.0	624.0	648.1	667.1	682.5	687.2	706.1	720.9
22	Over 75mm up to 100mm	£	B		1195.0	1164.0	1130.0	1173.6	1208.0	1235.9	1244.5	1278.6	1305.5
23	Over 100mm	£	B		1697.0	1653.0	1605.0	1666.9	1715.7	1755.4	1767.6	1816.1	1854.2

Standing charge tariffs - new customers		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
24	Up to 20mm	£	B		70.0	68.0	66.0	68.5	70.6	72.2	72.7	74.7	76.2
25	Over 20mm up to 25mm	£	B		117.0	114.0	110.0	114.2	117.6	120.3	121.1	124.5	127.1
26	Over 25mm up to 40mm	£	B		213.0	208.0	202.0	209.8	215.9	220.9	222.5	228.6	233.4
27	Over 40mm up to 50mm	£	B		335.0	326.0	316.0	328.2	337.8	345.6	348.0	357.6	365.1
28	Over 50mm up to 75mm	£	B		660.0	643.0	624.0	648.1	667.1	682.5	687.2	706.1	720.9
29	Over 75mm up to 100mm	£	B		1195.0	1164.0	1130.0	1173.6	1208.0	1235.9	1244.5	1278.6	1305.5
30	Over 100mm	£	B		1697.0	1653.0	1605.0	1666.9	1715.7	1755.4	1767.6	1816.1	1854.2

Revenue - Standing charges - Existing Customers		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
31	Up to 20mm	£	C		4,083,170	3,966,440	3,865,554	4,042,748	4,175,426	4,293,226	4,337,770	4,472,115	4,581,437
32	Over 20mm up to 25mm	£	C		769,626	746,244	717,420	747,045	771,620	793,451	801,608	826,358	846,480
33	Over 25mm up to 40mm	£	C		288,189	266,656	236,946	254,271	264,738	273,959	278,970	289,830	299,174
34	Over 40mm up to 50mm	£	C		368,165	351,754	361,188	378,735	393,539	406,450	413,091	428,368	441,365
35	Over 50mm up to 75mm	£	C		570,240	536,905	532,272	558,643	581,002	600,593	610,935	634,065	653,847
36	Over 75mm up to 100mm	£	C		495,925	506,340	500,590	514,038	535,127	553,693	563,748	585,621	604,427
37	Over 100mm	£	C		178,185	160,341	170,130	153,358	159,563	165,012	167,922	174,349	179,859
38	Total	£	C		6,753,500	6,534,680	6,384,100	6,648,838	6,881,015	7,086,385	7,174,044	7,410,705	7,606,589

Revenue - Standing charges - New Customers		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
39	Up to 20mm	£	C		-70	16,252	26,994	13,915	20,672	14,726	14,828	15,235	22,341
40	Over 20mm up to 25mm	£	C		-3,744	-2,736	1,870	2,628	3,880	2,647	2,665	2,738	4,194
41	Over 25mm up to 40mm	£	C		-15,123	-22,672	7,878	2,937	3,023	3,093	3,114	3,200	3,267
42	Over 40mm up to 50mm	£	C		-6,700	20,864	3,476	3,610	3,716	3,802	3,828	3,933	4,016
43	Over 50mm up to 75mm	£	C		-19,140	11,574	5,616	5,833	6,003	6,142	6,185	6,355	6,488
44	Over 75mm up to 100mm	£	C		23,900	9,312	-5,650	5,868	6,040	6,180	6,222	6,393	6,527
45	Over 100mm	£	C		-13,576	14,877	-22,470	1,667	1,716	1,755	1,768	1,816	1,854
46	Total	£	C		-34,453	47,471	0	36,458	45,051	38,345	38,611	39,671	48,687

Tariffs: Customer Volume		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
47	Volume subject to volumetric charge - existing customers inc. DAV	m3	I		29,979,044	30,290,346	29,550,658	29,596,723	29,658,143	29,713,642	29,762,853	29,812,063	29,873,483
48	Volume subject to volumetric charge - new customers	m3	I		0	0	13,586	16,731	23,021	16,731	16,731	16,731	23,021
49	Total volume	m3	C		29,979,044	30,290,346	29,564,245	29,613,454	29,681,164	29,730,374	29,779,584	29,828,795	29,896,504

Volumetric Tariffs		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
50	Volumetric charge - existing customers	£	B		1.0778	1.0500	1.0200	1.0594	1.0904	1.1156	1.1233	1.1542	1.1784
51	Volumetric charge - new customers	£	B		1.0778	1.0500	1.0200	1.0594	1.0904	1.1156	1.1233	1.1542	1.1784

Revenue - Volumetric charges		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
52	Revenue from volumetric charge - existing customers	£	C		32,311,414	31,804,863	30,141,671	31,353,535	32,338,412	33,148,874	33,433,594	34,408,434	35,202,256
53	Revenue from volumetric charge - new customers	£	C		0	0	13,858	17,725	25,102	18,666	18,795	19,311	27,128
54	Total volumetric Revenue	£	C		32,311,414	31,804,863	30,155,529	31,371,260	32,363,514	33,167,540	33,452,389	34,427,745	35,229,384

Domestic Allowance		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
55	Domestic Allowance Volume	m3	I		7,543,385	7,512,751	7,539,125	7,571,603	7,616,292	7,648,770	7,681,249	7,713,728	7,758,416
56	Tariff applicable to Domestic Allowance	£	B		1.0778	1.0500	1.0200	1.0594	1.0904	1.1156	1.1233	1.1542	1.1784
57	Domestic Allowance Revenue	£	C		8,130,260	7,888,389	7,689,908	8,021,041	8,304,592	8,533,054	8,628,600	8,903,017	9,142,347

Revenue: P&Q=Charging Year		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
58	Standing charge	£	C		6,719,047	6,582,151	6,384,100	6,685,296	6,926,065	7,124,730	7,212,655	7,450,375	7,655,275
59	Volumetric	£	C		32,311,414	31,804,863	30,155,529	31,371,260	32,363,514	33,167,540	33,452,389	34,427,745	35,229,384
60	Assessed Charges revenue	£	I		0	0	0	0	0	0	0	0	0
61	Total non-domestic measured water revenue	£	C	T8.3, L50	39,030,461	38,387,014	36,539,629	38,056,556	39,289,579	40,292,270	40,665,044	41,878,121	42,884,659

Revenue: P=Charging Year; Q=Weighting Year - Bt(j)		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
62	Standing charge	£	C				6,338,043	6,630,441	6,843,490	7,040,291	7,135,433	7,371,034	7,566,086
63	Volumetric	£	C				30,578,625	32,088,331	32,236,028	33,037,103	33,341,831	34,314,150	35,091,608
64	Assessed Charges revenue	£	B				0	0	0	0	0	0	0
65	Total non-domestic measured water revenue	£	C				36,916,668	38,718,772	39,079,518	40,077,394	40,477,264	41,685,184	42,657,694

Checks = 3

Customer Base: Domestic measured water

Tariff basket: 3 Revenue group: 1

Tariff multipliers: Domestic Properties - billed on measured basis				Units	Field Type	P Referen	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Total number of billed properties subject to standing charge	nr	I				0	0	0	0	0	0	0	0	0	0	0
2	Number of single person assessed properties	nr	I				0	0	0	0	0	0	0	0	0	0	0
3	Number of two person assessed properties	nr	I				0	0	0	0	0	0	0	0	0	0	0
4	Number of multi-person assessed properties	nr	I				0	0	0	0	0	0	0	0	0	0	0
5	Total number of billed properties	nr	C				0	0	0	0	0	0	0	0	0	0	0
Tariff multipliers: Volumes - Measured household Properties				Units	Field Type	P Referen	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
6	Volume subject to volumetric charge	m3	I				0	0	0	0	0	0	0	0	0	0	0
7	Total Volume	m3	I				0	0	0	0	0	0	0	0	0	0	0
Tariffs:				Units	Field Type	P Referen	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8	Standing Charge	£	B				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	Volumetric Charge	£	B				0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10	Single person assessed volumetric charge	£	B				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	Two person assessed volumetric charge	£	B				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	Multi-person assessed volumetric charge	£	B				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue: P&Q=Charging Year				Units	Field Type	P Referen	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
13	Standing Charge	£	C				0	0	0	0	0	0	0	0	0	0	0
14	Volumetric Charge	£	C				0	0	0	0	0	0	0	0	0	0	0
15	Single person assessed properties	£	C				0	0	0	0	0	0	0	0	0	0	0
16	Two person assessed properties	£	C				0	0	0	0	0	0	0	0	0	0	0
17	Multi-person assessed properties	£	C				0	0	0	0	0	0	0	0	0	0	0
18	Total Revenue	£	C				0	0	0	0	0	0	0	0	0	0	0
Revenue: P=Charging Year; Q=Weighting Year - Bt(j)				Units	Field Type	P Referen	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
19	Standing Charge	£	C						0	0	0	0	0	0	0	0	0
20	Volumetric Charge	£	C						0	0	0	0	0	0	0	0	0
21	Single person assessed properties	£	C						0	0	0	0	0	0	0	0	0
22	Two person assessed properties	£	C						0	0	0	0	0	0	0	0	0
23	Multi-person assessed properties	£	C						0	0	0	0	0	0	0	0	0
24	Total Revenue	£	C						0	0	0	0	0	0	0	0	0

Checks = 3

Customer base: Domestic measured sewerage

Tariff basket: 4 Revenue group: 2

Tariff multipliers: Domestic Properties - billed on measured basis				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Total number of billed properties subject to standing charge	nr	I				0	0	0	0	0	0	0	0	0	0	0
2	Number of single person assessed properties	nr	I				0	0	0	0	0	0	0	0	0	0	0
3	Number of two person assessed properties	nr	I				0	0	0	0	0	0	0	0	0	0	0
4	Number of multi-person assessed properties	nr	I				0	0	0	0	0	0	0	0	0	0	0
5	Total number of billed properties	nr	C				0	0	0	0	0	0	0	0	0	0	0
Tariff multipliers: Volumes - Measured household Properties				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
6	Volume subject to volumetric charge	m3	I				0	0	0	0	0	0	0	0	0	0	0
7	Total Volume	m3	I				0	0	0	0	0	0	0	0	0	0	0
Tariffs:				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8	Standing Charge	£	B				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	Volumetric Charge	£	B				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	Single person assessed volumetric charge	£	B				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	Two person assessed volumetric charge	£	B				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	Multi-person assessed volumetric charge	£	B				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue - Measured household Properties				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
13	Standing Charge	£	C				0	0	0	0	0	0	0	0	0	0	0
14	Volumetric Charge	£	C				0	0	0	0	0	0	0	0	0	0	0
15	Single person assessed properties	£	C				0	0	0	0	0	0	0	0	0	0	0
16	Two person assessed properties	£	C				0	0	0	0	0	0	0	0	0	0	0
17	Multi-person assessed properties	£	C				0	0	0	0	0	0	0	0	0	0	0
18	Total Revenue	£	C				0	0	0	0	0	0	0	0	0	0	0
Revenue: P=Charging Year; Q=Weighting Year - Bt(j)				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
19	Standing Charge	£	C						0	0	0	0	0	0	0	0	0
20	Volumetric Charge	£	C						0	0	0	0	0	0	0	0	0
21	Single person assessed properties	£	C						0	0	0	0	0	0	0	0	0
22	Two person assessed properties	£	C						0	0	0	0	0	0	0	0	0
23	Multi-person assessed properties	£	C						0	0	0	0	0	0	0	0	0
24	Total Revenue	£	C						0	0	0	0	0	0	0	0	0

Checks = 3

Customer base: Non-domestic measured sewerage
(excludes revenue from large user tariffs)

Tariff basket: 4

Revenue group: 6

Tariff multipliers: Standing Charge: Supply pipe size- existing customers		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Up to 20mm	nr	I		14,389	14,405	15,000	15,132	15,300	15,543	15,712	15,881	16,050
2	Over 20mm up to 25mm	nr	I		4,812	4,681	4,700	4,714	4,733	4,760	4,778	4,796	4,814
3	Over 25mm up to 40mm	nr	I		1,225	1,142	1,061	1,098	1,110	1,122	1,134	1,146	1,158
4	Over 40mm up to 50mm	nr	I		984	952	1,010	1,019	1,028	1,037	1,046	1,055	1,064
5	Over 50mm up to 75mm	nr	I		762	719	728	735	742	749	756	763	770
6	Over 75mm up to 100mm	nr	I		367	381	396	390	394	398	402	406	410
7	Over 100mm	nr	I		88	81	86	72	73	74	75	76	77
8	Total	nr	C		22,627	22,361	22,981	23,160	23,380	23,683	23,903	24,123	24,343

Tariff multipliers: Standing Charge: Supply pipe size- new customers		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
9	Up to 20mm	nr	I		16	595	132	168	243	169	169	169	243
10	Over 20mm up to 25mm	nr	I		-131	19	14	19	27	18	18	18	27
11	Over 25mm up to 40mm	nr	I		-83	-81	37	12	12	12	12	12	12
12	Over 40mm up to 50mm	nr	I		-32	58	9	9	9	9	9	9	9
13	Over 50mm up to 75mm	nr	I		-43	9	7	7	7	7	7	7	7
14	Over 75mm up to 100mm	nr	I		14	15	-6	4	4	4	4	4	4
15	Over 100mm	nr	I		-7	5	-14	1	1	1	1	1	1
16	Total	nr	C		-266	620	179	220	303	220	220	220	303

Revenue - Standing charges - Existing Customers		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
17	Up to 20mm	£	B		80.0	80.0	76.0	78.3	80.2	81.1	83.6	85.5	87.2
18	Over 20mm up to 25mm	£	B		134.0	133.0	126.0	129.8	133.0	134.4	138.7	141.8	144.6
19	Over 25mm up to 40mm	£	B		243.0	242.0	230.0	237.0	242.8	245.4	253.1	258.8	263.9
20	Over 40mm up to 50mm	£	B		383.0	381.0	362.0	372.9	382.2	386.2	398.4	407.4	415.3
21	Over 50mm up to 75mm	£	B		755.0	752.0	714.0	735.6	753.8	761.7	785.8	803.5	819.1
22	Over 75mm up to 100mm	£	B		1366.0	1360.0	1291.0	1330.0	1363.0	1377.3	1420.8	1452.8	1481.1
23	Over 100mm	£	B		1942.0	1934.0	1837.0	1892.5	1939.5	1959.8	2021.7	2067.3	2107.5

Revenue - Standing charges - New Customers		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
24	Up to 20mm	£	B		80.0	80.0	76.0	78.3	80.2	81.1	83.6	85.5	87.2
25	Over 20mm up to 25mm	£	B		134.0	133.0	126.0	129.8	133.0	134.4	138.7	141.8	144.6
26	Over 25mm up to 40mm	£	B		243.0	242.0	230.0	237.0	242.8	245.4	253.1	258.8	263.9
27	Over 40mm up to 50mm	£	B		383.0	381.0	362.0	372.9	382.2	386.2	398.4	407.4	415.3
28	Over 50mm up to 75mm	£	B		755.0	752.0	714.0	735.6	753.8	761.7	785.8	803.5	819.1
29	Over 75mm up to 100mm	£	B		1366.0	1360.0	1291.0	1330.0	1363.0	1377.3	1420.8	1452.8	1481.1
30	Over 100mm	£	B		1942.0	1934.0	1837.0	1892.5	1939.5	1959.8	2021.7	2067.3	2107.5

Standing charge revenue- existing customers		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
31	Up to 20mm	£	C		1,151,120	1,152,400	1,140,000	1,184,788	1,227,695	1,260,208	1,314,141	1,358,247	1,399,422
32	Over 20mm up to 25mm	£	C		644,808	622,573	592,200	611,914	629,640	639,840	662,542	680,044	695,884
33	Over 25mm up to 40mm	£	C		297,675	276,364	244,030	260,172	269,548	275,305	287,037	296,620	305,560
34	Over 40mm up to 50mm	£	C		376,872	362,712	365,620	380,026	392,904	400,480	416,713	429,782	441,886
35	Over 50mm up to 75mm	£	C		575,310	540,688	519,792	540,650	559,355	570,524	594,042	613,070	630,738
36	Over 75mm up to 100mm	£	C		501,322	518,160	511,236	518,706	537,041	548,155	571,149	589,847	607,254
37	Over 100mm	£	C		170,896	156,654	157,982	136,261	141,585	145,022	151,624	157,112	162,278
38	Total	£	C		3,718,003	3,629,551	3,530,860	3,632,517	3,757,768	3,839,534	3,997,248	4,124,722	4,243,021

Standing charge revenue- new customers		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
39	Up to 20mm	£	C		1,280	47,600	10,032	13,154	19,499	13,702	14,135	14,454	21,188
40	Over 20mm up to 25mm	£	C		-17,554	2,527	1,764	2,466	3,592	2,420	2,496	2,552	3,903
41	Over 25mm up to 40mm	£	C		-20,169	-19,602	8,510	2,843	2,914	2,944	3,037	3,106	3,166
42	Over 40mm up to 50mm	£	C		-12,256	22,098	3,258	3,356	3,440	3,476	3,585	3,666	3,738
43	Over 50mm up to 75mm	£	C		-32,465	6,768	4,998	5,149	5,277	5,332	5,500	5,624	5,734
44	Over 75mm up to 100mm	£	C		19,124	20,400	-7,746	5,320	5,452	5,509	5,683	5,811	5,924
45	Over 100mm	£	C		-13,594	9,670	-25,718	1,893	1,940	1,960	2,022	2,067	2,108
46	Total	£	C		-75,634	89,461	-4,902	34,182	42,113	35,343	36,459	37,282	45,761

Tariffs: volumetric charge		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
47	Volumetric charge- existing customers	£	B		1.7326	1.7250	1.6380	1.6875	1.7294	1.7475	1.8026	1.8433	1.8792
48	Volumetric charge- new customers	£	B		1.7326	1.7250	1.6380	1.6875	1.7294	1.7475	1.8026	1.8433	1.8792

Customer volume		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
49	Volume subject to volumetric charge- existing customers inc. DAV	m3	I		12,278,109	12,189,344	11,922,908	11,958,969	12,007,055	12,050,493	12,088,993	12,127,493	12,175,580
50	Volume subject to volumetric charge- new customers	m3	I		0	0	10,651	13,090	18,029	13,090	13,090	13,090	18,029
51	Total volume	m3	C		12,278,109	12,189,344	11,933,559	11,972,059	12,025,083	12,063,583	12,102,083	12,140,583	12,193,609

Revenue - volumetric charges		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
52	Revenue from volumetric charge-existing customers	£	C		21,273,052	21,026,618	19,529,724	20,180,792	20,765,179	21,057,777	21,792,193	22,354,876	22,880,396
53	Revenue from volumetric charge-new customers	£	C		0	0	17,446	22,089	31,179	22,874	23,597	24,129	33,879
54	Total volumetric charge	£	C		21,273,052	21,026,618	19,547,169	20,202,881	20,796,358	21,080,651	21,815,790	22,379,005	22,914,276

Domestic Allowance		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
55	Domestic Allowance Volume	m3	I		2,404,675	2,395,187	2,415,862	2,441,272	2,476,268	2,501,678	2,527,088	2,552,498	2,587,495
56	Tariff applicable to Domestic Allowance	£	B		1.7326	1.7250	1.6380	1.6875	1.7294	1.7475	1.8026	1.8433	1.8792
57	Domestic Allowance Revenue	£	C		4,166,340	4,131,698	3,957,182	4,119,653	4,282,495	4,371,587	4,555,449	4,705,076	4,862,430

Revenue: Non-domestic sewerage		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
58	Standing Charge	£	C		3,642,369	3,719,012	3,525,958	3,666,699	3,799,881	3,874,877	4,033,707	4,162,004	4,288,781
59	Volumetric	£	C		21,273,052	21,026,618	19,547,169	20,202,881	20,796,358	21,080,651	21,815,790	22,379,005	22,914,276
60	Assessed Charges revenue	£	I		0	0	0	0	0	0	0	0	0
61	Total non-domestic measured sewerage revenue	£	C		24,915,421	24,745,630	23,073,127	23,869,580	24,596,239	24,955,528	25,849,497	26,541,009	27,203,057

Revenue: P=Charging Year; Q=Weighting Year - Bt(j)		Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
62	Standing Charge	£	C				3,445,904	3,637,568	3,722,738	3,796,982	3,960,789	4,087,441	4,205,013
63	Volumetric	£	C				20,111,543	20,569,551	20,638,074	20,920,716	21,676,986	22,237,070	22,742,281
64	Assessed Charges revenue	£	I										
65	Total non-domestic measured sewerage revenue	£	C				23,557,447	24,207,118	24,360,812	24,717,697	25,637,775	26,324,510	26,947,294

Checks = 3

Customer base: Non domestic unmeasured water

Tariff basket: 1 Revenue group: 7

Tariff multipliers: Standard				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Total number of billed properties	nr	I				11,943	10,896	10,225	9,650	9,075	8,475	7,925	7,475	7,075	6,675
2	Number of billed properties subject to separate standing charge	nr	I				11,496	10,483	9,837	9,284	8,731	8,154	7,625	7,192	6,807	6,422
3	Number of £1,000 Capital Value Units charges less than capped value	nr	I				78,477	71,012	66,639	62,892	59,144	55,234	51,649	48,717	46,110	43,503
4	Number of billed properties at capped level	nr	I				447	413	388	366	344	321	300	283	268	253
Tariffs: Standard				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
5	Standing charge	£	B					54.3	53.1	51.7	55.8	60.8	66.0	69.6	71.7	73.2
6	Variable charge	£	B					20.9	20.4	19.9	21.4	23.4	25.4	26.7	27.6	28.1
7	Capped charge	£	B					860.0	840.0	810.0	874.4	953.1	1034.1	1091.0	1123.7	1146.2
Void properties				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
8	Number of void properties	£	I				8,050	7,822	7,737	7,652	7,567	7,482	7,397	7,312	7,227	7,142
Revenue: Standard				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
9	Standing charge revenue	£	C					568,808	521,853	479,983	487,278	496,033	503,280	500,808	488,219	469,818
10	Variable Charge Revenue from uncapped properties	£	C					1,481,239	1,359,022	1,249,035	1,267,981	1,290,728	1,309,544	1,303,140	1,270,407	1,222,552
11	Total capped revenue	£	C					355,180	325,920	296,460	300,792	305,942	310,231	308,747	301,154	289,984
12	Total	£	C					2,405,227	2,206,795	2,025,478	2,056,051	2,092,703	2,123,054	2,112,696	2,059,780	1,982,354
Revenue: P=Charging Year; Q&N=Prior Year - At(i)				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
13	Standard charge revenue	£	C							508,573	518,141	531,133	538,196	530,960	515,833	497,984
14	Variable charge revenue from uncapped properties	£	C							1,323,451	1,348,333	1,382,099	1,400,440	1,381,569	1,342,234	1,295,815
15	Total capped revenue	£	C							314,280	320,029	327,863	331,947	327,294	318,009	307,177
16	Total	£	C							2,146,303	2,186,503	2,241,095	2,270,583	2,239,822	2,176,076	2,100,976
17	Total Chargeable Supplies (N)	nr	B							10,225	9,650	9,075	8,475	7,925	7,475	7,075

acks = 3

Customer base: Domestic unmeasured water

Tariff basket: 1Revenue group: 3

Tariff multipliers: Standard				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Total number of billed properties			nr	I		672,816	681,095	688,320	693,336	697,171	701,004	704,838	708,673	712,506	716,340
2	Total number of standard customer properties subject to variable charge			nr	I		667,492	675,706	682,873	687,850	691,654	695,457	699,261	703,065	706,868	710,672
3	Number of £1,000 Capital Value Unit charges less than capped value			nr	I		74,024,378	74,935,237	75,730,089	76,282,068	76,703,891	77,125,714	77,547,537	77,969,361	78,391,184	78,813,007
4	Number of billed properties at capped level			nr	I		5,324	5,389	5,447	5,486	5,517	5,547	5,577	5,608	5,638	5,668
Tariff multipliers: Affordability				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
5	Number of properties with capital value up to and including £70,000			nr	I			-	-	-	-	-	-	-	-	-
6	Number of properties with capital value over £70,000 and up to and including £100,000			nr	I			-	-	-	-	-	-	-	-	-
7	Number of properties with capital value over £100,000			nr	I			-	-	-	-	-	-	-	-	-
8	Total			nr	C			0	0	0	0	0	0	0	0	0
Tariffs: Standard				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
9	Standing charge			£	B			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	Variable charge			£	B			1.5759	1.5704	1.6089	1.5699	1.6164	1.6540	1.6669	1.7149	1.7523
11	Capped charge			£	B			630.4	628.2	643.6	627.9	646.5	661.6	666.7	685.9	700.9
Tariffs: Affordability				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
12	Affordability tariff for properties with capital value up to and including £70,000			£	B			48.16	47.99	49.17	47.98	49.40	50.55	50.94	52.41	53.55
13	Affordability tariff for properties with capital value over £70,000 and up to and including £100,000			£	B			72.24	71.99	73.75	71.96	74.09	75.82	76.41	78.61	80.32
14	Affordability tariff for properties with capital value over £100,000			£	B			96.32	95.98	98.33	95.94	98.79	101.09	101.87	104.81	107.09
Standing tariff revenue				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
15	Standing Charge Revenue			£	C			0	0	0	0	0	0	0	0	0
16	Variable Charge Revenue from uncapped properties			£	C			118,090,440	118,926,449	122,730,219	120,415,117	124,663,744	128,263,621	129,964,426	134,432,398	138,100,454
17	Total Capped Revenue			£	C			3,397,010	3,421,585	3,530,515	3,464,335	3,586,348	3,689,686	3,739,054	3,867,364	3,972,650
18	Total Standard Customer Revenue			£	C			121,487,450	122,348,034	126,260,735	123,879,452	128,250,092	131,953,307	133,703,480	138,299,762	142,073,104
Afforability tariff revenue				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
19	Revenue from properties with capital value up to and including £70,000			£	C			0	0	0	0	0	0	0	0	0
20	Revenue from properties with capital value over £70,000 and up to and including £100,000			£	C			0	0	0	0	0	0	0	0	0
21	Revenue from properties with capital value over £100,000			£	C			0	0	0	0	0	0	0	0	0
22	Total revenue from affordability tariffs			£	C			0	0	0	0	0	0	0	0	0
Void Properties				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
23	Number of void properties			nr	I		40,525	40,604	40,576	40,549	40,521	40,494	40,467	40,439	40,412	40,384
Revenue				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
24	Total Standard Customer Revenue			£	C			121,487,450	122,348,034	126,260,735	123,879,452	128,250,092	131,953,307	133,703,480	138,299,762	142,073,104
25	Total revenue from affordability tariffs			£	C			0	0	0	0	0	0	0	0	0
26	Low Income Protection Subsidy			£	I			0	0	0	0	0	0	0	0	0
27	Total			£	C			121,487,450	122,348,034	126,260,735	123,879,452	128,250,092	131,953,307	133,703,480	138,299,762	142,073,104
Revenue: P=Charging Year; Q&N=Prior Year - At(i)				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
28	Total Standard Customer Revenue			£	C					125,347,557	123,197,779	127,548,874	131,235,764	132,979,688	137,555,803	141,312,936
29	Total revenue from affordability tariffs			£	C					0	0	0	0	0	0	0
30	Low Income Protection Subsidy			£	B					0	0	0	0	0	0	0
31	Total			£	C					125,347,557	123,197,779	127,548,874	131,235,764	132,979,688	137,555,803	141,312,936
32	Chargeable Supplies (N)			nr	B					688,320	693,336	697,171	701,004	704,838	708,673	712,506

Checks = 3

Customer base: Domestic unmeasured sewerage

Tariff basket: 2 Revenue group: 4

Tariff multipliers: Standard				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Total number of billed properties			nr	I		580,815	586,128	591,337	595,501	598,683	601,865	605,047	608,229	611,411	614,594
2	Total number of standard customer properties subject to separate standing charge			nr	I		576,458	581,731	586,901	591,034	594,192	597,350	600,509	603,667	606,825	609,984
3	Number of £1,000 Capital Value Unit charges less than capped value			nr	I		61,064,600	61,623,135	62,170,789	62,608,587	62,943,153	63,277,719	63,612,285	63,946,851	64,281,417	64,615,983
4	Number of billed properties at capped level			nr	I		4,357	4,397	4,436	4,467	4,491	4,515	4,538	4,562	4,586	4,610
Tariff multipliers: Affordability				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
5	Number of properties with capital value up to and including £70,000			nr	I			-	-	-	-	-	-	-	-	-
6	Number of properties with capital value over £70,000 and up to and including £100,000			nr	I			-	-	-	-	-	-	-	-	-
7	Number of properties with capital value over £100,000			nr	I			-	-	-	-	-	-	-	-	-
8	Total			nr	C			0	0	0	0	0	0	0	0	0
Tariffs: Standard				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
9	Standing charge			£	B			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	Variable charge			£	B			2.2715	2.1631	2.1079	2.1563	2.2036	2.2387	2.3138	2.3715	2.4220
11	Capped charge			£	B			908.6	865.2	843.1	862.5	881.4	895.4	925.5	948.6	968.8
Tariffs: Affordability				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
12	Affordability tariff for properties with capital value up to and including £70,000			£	B			56.1	53.4	52.0	53.2	54.4	55.2	57.1	58.5	59.8
13	Affordability tariff for properties with capital value over £70,000 and up to and including £100,000			£	B			84.1	80.1	78.0	79.8	81.6	82.9	85.7	87.8	89.7
14	Affordability tariff for properties with capital value over £100,000			£	B			112.1	106.8	104.0	106.4	108.8	110.5	114.2	117.1	119.5
Standing tariff revenue				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
15	Standing Charge Revenue			£	C			0	0	0	0	0	0	0	0	0
16	Variable Charge Revenue from uncapped properties			£	C			139,976,951	134,478,554	131,972,641	135,725,439	139,439,727	142,410,449	147,960,011	152,445,321	156,502,086
17	Total Capped Revenue			£	C			3,994,982	3,837,990	3,766,217	3,873,425	3,979,540	4,063,542	4,222,016	4,350,129	4,466,018
18	Total Standard Customer Revenue			£	C			143,971,933	138,316,544	135,738,858	139,598,865	143,419,267	146,473,991	152,182,027	156,795,450	160,968,104
Afforability tariff revenue				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
19	Revenue from properties with capital value up to and including £70,000			£	C			0	0	0	0	0	0	0	0	0
20	Revenue from properties with capital value over £70,000 and up to and including £100,000			£	C			0	0	0	0	0	0	0	0	0
21	Revenue from properties with capital value over £100,000			£	C			0	0	0	0	0	0	0	0	0
22	Total revenue from affordability tariffs			£	C			0	0	0	0	0	0	0	0	0
Void Properties				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
23	Number of void properties			nr	I		31,629	34,762	34,874	34,986	35,098	35,210	35,322	35,434	35,546	35,658
Revenue				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
24	Total Standard Customer Revenue			£	C			143,971,933	138,316,544	135,738,858	139,598,865	143,419,267	146,473,991	152,182,027	156,795,450	160,968,104
25	Total revenue from affordability tariffs			£	C			0	0	0	0	0	0	0	0	0
26	Low Income Protection Subsidy			£	I			0	0	0	0	0	0	0	0	0
27	Total			£	C			143,971,933	138,316,544	135,738,858	139,598,865	143,419,267	146,473,991	152,182,027	156,795,450	160,968,104
Revenue: P=Charging Year; Q&N=Prior Year - At(i)				Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
28	Total Standard Customer Revenue			£	C					134,789,886	138,856,735	142,660,858	145,704,394	151,385,698	155,979,251	160,134,524
29	Total revenue from affordability tariffs			£	C					0	0	0	0	0	0	0
30	Low Income Protection Subsidy			£	I					0	0	0	0	0	0	0
31	Total			£	C					134,789,886	138,856,735	142,660,858	145,704,394	151,385,698	155,979,251	160,134,524
32	Chargeable Supplies (N)			nr	B					591,337	595,501	598,683	601,865	605,047	608,229	611,411

Checks = 3

Customer base: Non-domestic unmeasured sewerage

Tariff basket: 2Revenue group: 8

Tariff multipliers: Standard		Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Total number of billed properties	nr	I		10,109	9,236	8,667	8,190	7,713	7,215	6,758	6,385	6,052	5,720
2	Number of billed properties subject to separate standing charge	nr	I		9,506	8,681	8,146	7,697	7,249	6,781	6,352	6,001	5,688	5,376
3	Number of £1,000 Capital Value Unit charges less than capped value	nr	I		64,174	58,144	54,562	51,557	48,553	45,418	42,544	40,193	38,102	36,012
4	Number of billed properties at capped level	nr	I		603	555	521	493	464	434	406	384	364	344
Tariffs: Standard		Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
5	Standing charge	£	B			80.9	77.3	72.3	77.7	83.9	89.6	93.2	95.1	96.0
6	Variable charge	£	B			30.4	29.1	27.2	29.3	31.6	33.8	35.1	35.8	36.2
7	Capped charge	£	B			970.0	920.0	860.0	924.5	998.5	1066.4	1109.0	1131.2	1142.5
Void Properties		Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
8	Number of void properties	£	I		7,415	7,183	7,053	6,923	6,793	6,663	6,533	6,403	6,273	6,143
Revenue		Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
9	Standing charge revenue	£	C			702,119	629,360	556,493	563,410	569,199	569,446	559,498	540,922	516,364
10	Variable charge revenue from uncapped properties	£	C			1,770,043	1,586,701	1,403,382	1,420,734	1,435,319	1,435,919	1,410,832	1,364,184	1,302,248
11	Total capped revenue	£	C			538,350	479,320	423,980	428,968	433,332	432,940	425,860	411,753	393,021
12	Total standard customer revenue	£	C			3,010,512	2,695,381	2,383,855	2,413,112	2,437,850	2,438,305	2,396,190	2,316,859	2,211,633
Revenue: P=Charging Year; Q&N=Prior Year - At(i)		Units	Field Type	BP Reference	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
13	Standing charge revenue	£	C					588,956	598,230	608,483	607,905	592,223	570,688	546,332
14	Variable charge revenue from uncapped properties	£	C					1,485,178	1,508,635	1,534,392	1,532,920	1,493,356	1,439,049	1,377,826
15	Total capped revenue	£	C					448,060	455,779	463,285	462,798	450,258	434,377	415,871
16	Total standard customer revenue	£	C					2,522,193	2,562,644	2,606,161	2,603,623	2,535,837	2,444,114	2,340,028
17	Chargeable Supplies (N)	nr	B					8,667	8,190	7,713	7,215	6,758	6,385	6,052

Checks = 3

Customer base: Trade effluent and Roads Drainage
(excludes revenue from large user tariffs)

Tariff basket: 5

Revenue group: 9

Tariff multipliers: Supply points				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Number of discharge points charged for trade effluent			nr	I		416	406	440	474	508	542	576	576	576
Tariff multipliers: Standard strength				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
2	Settled chemical oxygen demand (COD)			mg/l	I		332	310	285	260	235	235	235	235	235
3	Total suspended solids (SS)			mg/l	I		247	226	225	224	224	224	224	224	224
Tariff multipliers: Annual volumes and weighted average strengths				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
4	Trade effluent weighted average strength (COD)			mg/l	I		945	930	865	820	774	729	683	683	683
5	Trade effluent weighted average strength (SS)			mg/l	I		300	311	291	288	285	282	279	279	279
6	Annual chargeable volume (excluding large users)			m3	I		3,312,686	3,426,551	3,426,854	3,447,165	3,467,476	3,487,787	3,508,098	3,508,098	3,508,098
Tariffs:				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
7	Reception and conveyance charge (R)			£/m3	B		0.2078	0.1992	0.1903	0.2081	0.2131	0.2164	0.2234	0.2289	0.2340
8	Volumetric treatment charge (V)			£/m3	B		0.2343	0.2246	0.2146	0.2346	0.2403	0.2440	0.2520	0.2581	0.2639
9	Biological treatment charge (B)			£/m3	B		0.1552	0.1487	0.1421	0.1554	0.1591	0.1616	0.1668	0.1709	0.1747
10	Treatment and disposal of sludge charge (S)			£/m3	B		0.1809	0.1734	0.1657	0.1812	0.1855	0.1884	0.1946	0.1993	0.2038
11	Standard unit cost			£/m3	B		0.7781	0.7459	0.7127	0.7792	0.7979	0.8103	0.8368	0.8573	0.8765
large user tariff							1.1035	1.1090	1.0504	1.1656	1.2133	1.1987	1.2027	1.2321	1.2596
Sewerage Surface Water Volumes				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
12	Total Sewage Volume (post MUR, MLE)			Mm3	I		98.10	98.50	98.90	96.92	97.38	97.81	98.36	98.95	99.48
13	Infiltration (assumed at 60%)			Mm3	C		58.9	59.1	59.3	58.2	58.4	58.7	59.0	59.4	59.7
14	Total Sewerage (Wastewater)			Mm3	I		261.90	262.40	263.20	259.99	260.72	261.40	262.28	263.22	264.07
15	Total Drainage (excluding sewage) entering WWTW			Mm3	C		163.8	163.9	164.3	163.1	163.3	163.6	163.9	164.3	164.6
16	Surface Water Drainage and infil entering works			Mm3	C		131.4	131.7	131.9	130.7	131.0	131.3	131.6	131.9	132.3
17	Surface Water Drainage to treatment (excl'd RD)			Mm3	C		72.6	72.6	72.6	72.6	72.6	72.6	72.6	72.6	72.6
18	Surface Water Drainage volume to storm sewer (ex Infil and Roads Drainage)			Mm3	C		71.6	71.6	71.6	71.6	71.6	71.6	71.6	71.6	71.6
Surface Water Drainage Costs				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
19	Surface Water Drainage Costs (volume to storm sewer (ex inf, RD))			p/m3	C		55.52	53.21	50.81	55.66	56.97	57.83	59.69	61.12	62.46
Roads Drainage:				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
20	Total SWD volume to treatment (incl infiltration and Roads Drainage)			Mm3	I		104.91	104.91	104.91	104.91	104.91	104.91	104.91	104.91	104.91
21	Total Road Drainage (million m3 per annum)			Mm3	I		64.20	64.20	64.20	64.20	64.20	64.20	64.20	64.20	64.20
22	Road Drainage to combined sewer			Mm3	C		32.33	32.33	32.33	32.33	32.33	32.33	32.33	32.33	32.33
23	Road Drainage to storm sewer			Mm3	C		31.87	31.87	31.87	31.87	31.87	31.87	31.87	31.87	31.87
24	Percentage Urban Combine Sewers			%	I		50.35%	50.35%	50.35%	50.35%	50.35%	50.35%	50.35%	50.35%	50.35%
25	Percentage Urban Separate Sewers			%	I		49.65%	49.65%	49.65%	49.65%	49.65%	49.65%	49.65%	49.65%	49.65%
26	Road Drainage Revenue			£	C		20,914,554	20,048,880	19,154,248	20,941,914	21,444,696	21,776,486	22,489,907	23,041,317	23,555,195
Revenue				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
27	Total Revenue Trade Effluent			£	C		3,655,595	3,800,020	3,599,626	4,018,029	4,207,228	4,180,650	4,219,043	4,322,486	4,418,888
28	Total Revenue Trade Effluent and Roads Drainage			£	C		24,570,149	23,848,900	22,753,874	24,959,943	25,651,924	25,957,135	26,708,949	27,363,803	27,974,083
Revenue: P=Charging Year; Q=Weighting Year - Bt(j)				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
29	Total Revenue Trade Effluent			£	C				3,347,701	3,969,917	4,030,066	4,178,154	4,412,287	4,423,472	4,418,888
30	Total Revenue Roads Drainage			£	C				19,154,248	20,941,914	21,444,696	21,776,486	22,489,907	23,041,317	23,555,195

Checks = 31.07781.051.021.065287171.1058335431.1301756491.1334407381.1770549171.24024234

Customer base: Non-tariff basket

Tariff basket: Non-Tariff

Revenue group: 10



Water revenue - Other charges				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Metering services	£	I				0	0	0	0	0	0	0	0	0
2	Building water	£	I				72,319	77,298	85,200	88,259	91,427	94,709	98,109	101,632	105,280
3	Provision of information	£	I				0	0	0	0	0	0	0	0	0
4	Miscellaneous charges not included above	£	I				219,793	197,450	202,750	210,029	217,569	225,379	233,471	241,852	250,535
5	Total	£	C				292,112	274,748	287,950	298,287	308,996	320,089	331,580	343,484	355,815

Tariff multipliers: Large user Tariff Volumes				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
6	Annual consumption between 0 and 100,000 m³	m2	I				2,154,714	2,137,940	2,116,561	2,116,561	2,116,561	2,116,561	2,116,561	2,116,561	2,116,561
7	Annual consumption between 100,000m³ and 250,000 m³	m3	I				1,435,736	1,442,474	1,428,050	1,428,050	1,428,050	1,428,050	1,428,050	1,428,050	1,428,050
8	Annual consumption between 250,000m³ and 500,000 m³	m3	I				965,414	957,019	947,449	947,449	947,449	947,449	947,449	947,449	947,449
9	Annual consumption over 500,000 m³	m3	I				1,327,296	1,297,411	1,284,437	1,284,437	1,284,437	1,284,437	1,284,437	1,284,437	1,284,437
10	Total Large User annual consumption m³	m3	C				5,883,160	5,834,845	5,776,496	5,776,496	5,776,496	5,776,496	5,776,496	5,776,496	5,776,496

Tariffs: Large user tariffs				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
11	On annual consumption up to 100,000m³	£	I				1.0778	1.0500	1.0200	1.0594	1.0904	1.1156	1.1233	1.1542	1.1784
12	On annual consumption between 100,000m³ and 250,000 m³	£	I				0.8622	0.8400	0.8160	0.8475	0.8723	0.8925	0.8987	0.9233	0.9427
13	On annual consumption between 250,000m³ and 500,000 m³	£	I				0.8084	0.7875	0.7650	0.7945	0.8178	0.8367	0.8425	0.8656	0.8838
14	On annual consumption over 500,000 m³	£	I				0.7545	0.7350	0.7140	0.7416	0.7633	0.7809	0.7863	0.8079	0.8249

Large user tariff revenue				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
15	Large user revenue on annual consumption up to 100,000m³	£	C				2,322,351	2,244,837	2,158,892	2,242,201	2,307,843	2,361,263	2,377,606	2,442,891	2,494,111
16	Large user revenue on annual consumption between 100,000m³ and 250,000 m³	£	C				1,237,949	1,211,678	1,165,288	1,210,256	1,245,687	1,274,521	1,283,342	1,318,580	1,346,227
17	Large user revenue on annual consumption between 250,000m³ and 500,000 m³	£	C				780,392	753,652	724,798	752,767	774,805	792,739	798,226	820,144	837,340
18	Large user revenue on annual consumption over 500,000 m³	£	C				1,001,392	953,597	917,088	952,478	980,362	1,003,055	1,009,997	1,037,730	1,059,488
19	Standing Charge revenue	£	I				36,668	36,261	35,583	36,760	38,198	39,769	41,484	43,024	44,621
20	Total Large user revenue	£	C				5,378,752	5,200,027	5,001,650	5,194,462	5,346,895	5,471,346	5,510,654	5,662,369	5,781,786

Lock up garages				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
21	Number of lock up garages	nr	I				0	0	0	0	0	0	0	0	0
22	Flat rate charge	£	I				3	3	3	3	3	3	3	3	3
23	Revenue from lock up garages	£	C				0	0	0	0	0	0	0	0	0

Other revenue				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
24	Number of cattle troughs	nr	I				0	0	0	0	0	0	0	0	0
25	Flat rate charge	£	I				231	226	220	237	259	281	296	305	311
26	Revenue from cattle troughs	£	C				0	0	0	0	0	0	0	0	0

Total water non-tariff basket Revenue				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
27	Revenue from other charges	£	C				292,112	274,748	287,950	298,287	308,996	320,089	331,580	343,484	355,815
28	Large user tariff revenue	£	C				5,378,752	5,200,027	5,001,650	5,194,462	5,346,895	5,471,346	5,510,654	5,662,369	5,781,786
29	Other revenue	£	C				0	0	0	0	0	0	0	0	0
30	Total revenue	£	C				5,670,863	5,474,774	5,289,600	5,492,749	5,655,891	5,791,435	5,842,234	6,005,853	6,137,601

Tariff basket: Non-Tariff

Revenue group: 10

Sewerage revenue - Other charges				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
31	Metering Services - sewerage	£	I				0	0	0	0	0	0	0	0	0
32	Metering Services - trade effluent	£	I				0	0	0	0	0	0	0	0	0
34	Sewerage inspection fees	£	I				0	0	0	0	0	0	0	0	0
35	Tankered waste disposal charges (excluding trade effluent charges)	£	I				0	0	0	0	0	0	0	0	0
36	Provision of information	£	I				0	0	0	0	0	0	0	0	0
37	Miscellaneous charges not included above	£	I				256,929	268,783	256,916	266,139	275,694	285,591	295,844	306,465	317,467
38	Total	£	C				256,929	268,783	256,916	266,139	275,694	285,591	295,844	306,465	317,467

Tariff multipliers: Large user Tariff Volumes (Sewerage)				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
39	Annual consumption up to 100,000m³	m2	I				596,184	642,035	635,615	635,615	635,615	635,615	635,615	635,615	635,615
40	Annual consumption between 100,000m³ and 250,000 m³	m3	I				230,356	229,850	227,552	227,552	227,552	227,552	227,552	227,552	227,552
41	Annual consumption between 250,000m³ and 500,000 m³	m3	I				0	15,768	15,610	15,610	15,610	15,610	15,610	15,610	15,610
42	Annual consumption over 500,000 m³	m3	I				0	0	0	0	0	0	0	0	0
43	Total Large User annual consumption m³	m3	C				826,540	887,653	878,777	878,777	878,777	878,777	878,777	878,777	878,777

Tariffs: Large user tariffs (Sewerage)				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
44	On annual consumption up to 100,000m³	£	I				1.7326	1.7250	1.6380	1.6875	1.7294	1.7475	1.8026	1.8433	1.8792
45	On annual consumption between 100,000m³ and 250,000 m³	£	I				1.7326	1.7250	1.6380	1.6875	1.7294	1.7475	1.8026	1.8433	1.8792
46	On annual consumption between 250,000m³ and 500,000 m³	£	I				1.7326	1.7250	1.6380	1.6875	1.7294	1.7475	1.8026	1.8433	1.8792
47	On annual consumption over 500,000 m³	£	I				1.7326	1.7250	1.6380	1.6875	1.7294	1.7475	1.8026	1.8433	1.8792

Large user tariff revenue (Sewerage)				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
48	Large user revenue on annual consumption up to 100,000m³	£	C				1,032,948	1,107,511	1,041,138	1,072,605	1,099,244	1,110,715	1,145,792	1,171,645	1,194,451
49	Large user revenue on annual consumption between 100,000m³ and 250,000 m³	£	C				399,115	396,491	372,730	383,995	393,532	397,638	410,196	419,451	427,616
50	Large user revenue on annual consumption between 250,000m³ and 500,000 m³	£	C				0	27,199	25,569	26,342	26,996	27,278	28,139	28,774	29,334
51	Large user revenue on annual consumption over 500,000 m³	£	C				0	0	0	0	0	0	0	0	0
52	Standing Charge revenue	£	I				31,910	27,722	30,767	31,707	32,879	34,159	35,558	36,801	38,087
53	Total Large user revenue (sewerage)	£	C				1,463,973	1,558,924	1,470,203	1,514,648	1,552,651	1,569,791	1,619,685	1,656,671	1,689,489

Large User (Trade Effluent)				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
54	Annual Chargeable Consumption	m3					2,151,087	2,225,025	2,225,222	2,238,411	2,251,600	2,264,789	2,277,978	2,277,978	2,277,978
55	Tariff (explain formula)	£/m3	B				1.104	1.109	1.050	1.166	1.213	1.199	1.203	1.232	1.260
56	Trade Effluent Large User Revenue	£	C				2,373,755	2,467,537	2,337,412	2,609,101	2,731,957	2,714,699	2,739,629	2,806,800	2,869,398
57	Trade Effluent total volume (chargeable volume)	m3	C				5,463,773	5,651,576	5,652,076	5,685,576	5,719,076	5,752,576	5,786,076	5,786,076	5,786,076

Lock up garages				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
58	Number of lock up garages	nr	I				0	0	0	0	0	0	0	0	0
59	Flat rate charge	£	I				4	4	4	4	4	4	4	4	4
60	Revenue from lock up garages	£	C				0	0	0	0	0	0	0	0	0

Total Wastewater non tariff basket revenue				Units	Field Type	BP Reference	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
61	Revenue from other charges	£	C				256,929	268,783	256,916	266,139	275,694	285,591	295,844	306,465	317,467
62	Large user tariff revenue (sewerage)	£	C				1,463,973	1,558,924	1,470,203	1,514,648	1,552,651	1,569,791	1,619,685	1,656,671	1,689,489
63	Large user tariff revenue (trade effluent)	£	C				2,373,755	2,467,537	2,337,412	2,609,101	2,731,957	2,714,699	2,739,629	2,806,800	2,869,398
64	Revenue from lock up garages	£	C				0	0	0	0	0	0	0	0	0
65	Total revenue	£	C				4,094,657	4,295,244	4,064,531	4,389,889	4,560,302	4,570,080	4,655,158	4,769,936	4,876,354

Checks = 3

Customer base: charge cap workings

Revenue: Charging Year		Basket	Rev. Group	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Water - primary revenue: non-domestic measured water charges	3	5	39.0	38.4	36.5	38.1	39.3	40.3	40.7	41.9	42.9
2	Water - primary revenue: domestic measured water charges	3	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3	Waste water - primary revenue: domestic measured sewerage charges	4	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4	Waste water - primary revenue: non-domestic measured sewerage charges	4	6	24.9	24.7	23.1	23.9	24.6	25.0	25.8	26.5	27.2
5	Water - primary revenue: non-domestic unmeasured water charges	1	7	2.4	2.2	2.0	2.1	2.1	2.1	2.1	2.1	2.0
6	Water - primary revenue: domestic unmeasured water charges	1	3	121.5	122.3	126.3	123.9	128.3	132.0	133.7	138.3	142.1
7	Waste water - primary revenue: domestic unmeasured sewerage charges	2	4	144.0	138.3	135.7	139.6	143.4	146.5	152.2	156.8	161.0
8	Waste water - primary revenue: non-domestic unmeasured sewerage charges	2	8	3.0	2.7	2.4	2.4	2.4	2.4	2.4	2.3	2.2
9	Waste water - primary revenue: trade effluent and roads drainage charges	5	9	24.6	23.8	22.8	25.0	25.7	26.0	26.7	27.4	28.0
10	Water: - non-primary revenue : Non tariff basket water revenue	Non-tariff	10	5.7	5.5	5.3	5.5	5.7	5.8	5.8	6.0	6.1
11	Waste water: - non-primary revenue : Non tariff basket sewerage revenue	Non-tariff	10	4.1	4.3	4.1	4.4	4.6	4.6	4.7	4.8	4.9
12	Total			369.2	362.32	358.1	364.7	376.0	384.6	394.1	406.0	416.3

Revenue: Weighting Year		Basket	Rev. Group	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Water - primary revenue: non-domestic measured water charges	3	5			39.0	38.4	36.5	38.1	39.3	40.3	40.7
2	Water - primary revenue: domestic measured water charges	3	1			0.0	0.0	0.0	0.0	0.0	0.0	0.0
3	Waste water - primary revenue: domestic measured sewerage charges	4	2			0.0	0.0	0.0	0.0	0.0	0.0	0.0
4	Waste water - primary revenue: non-domestic measured sewerage charges	4	6			24.9	24.7	23.1	23.9	24.6	25.0	25.8
5	Water - primary revenue: non-domestic unmeasured water charges	1	7			2.4	2.2	2.0	2.1	2.1	2.1	2.1
6	Water - primary revenue: domestic unmeasured water charges	1	3			121.5	122.3	126.3	123.9	128.3	132.0	133.7
7	Waste water - primary revenue: domestic unmeasured sewerage charges	2	4			144.0	138.3	135.7	139.6	143.4	146.5	152.2
8	Waste water - primary revenue: non-domestic unmeasured sewerage charges	2	8			3.0	2.7	2.4	2.4	2.4	2.4	2.4
9	Waste water - primary revenue: trade effluent and roads drainage charges	5	9			24.6	23.8	22.8	25.0	25.7	26.0	26.7
12	Total					359.4	352.5	348.8	354.8	365.7	374.2	383.6

Revenue : A(t)i or B(t)j		Basket	Rev. Group	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
13	Water - primary revenue: non-domestic measured water charges	3	5			36.9	38.7	39.1	40.1	40.5	41.7	42.7
14	Water - primary revenue: domestic measured water charges	3	1			0.0	0.0	0.0	0.0	0.0	0.0	0.0
15	Waste water - primary revenue: domestic measured sewerage charges	4	2			0.0	0.0	0.0	0.0	0.0	0.0	0.0
16	Waste water - primary revenue: non-domestic measured sewerage charges	4	6			23.6	24.2	24.4	24.7	25.6	26.3	26.9
17	Water - primary revenue: non-domestic unmeasured water charges	1	7			2.1	2.2	2.2	2.3	2.2	2.2	2.1
18	Water - primary revenue: domestic unmeasured water charges	1	3			125.3	123.2	127.5	131.2	133.0	137.6	141.3
19	Waste water - primary revenue: domestic unmeasured sewerage charges	2	4			134.8	138.9	142.7	145.7	151.4	156.0	160.1
20	Waste water - primary revenue: non-domestic unmeasured sewerage charges	2	8			2.5	2.6	2.6	2.6	2.5	2.4	2.3
21	Waste water - primary revenue: trade effluent charges	5	9			22.5	24.9	25.5	26.0	26.9	27.5	28.0
22	Total					347.8	354.6	364.0	372.6	382.2	393.6	403.5

Revenue : A(t-1)i or B(t-1)j		Basket	Rev. Group	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
23	Water - primary revenue: non-domestic measured water charges	3	5			38.0	37.3	38.0	39.2	40.2	40.6	41.8
24	Water - primary revenue: domestic measured water charges	3	1			0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	Waste water - primary revenue: domestic measured sewerage charges	4	2			0.0	0.0	0.0	0.0	0.0	0.0	0.0
26	Waste water - primary revenue: non-domestic measured sewerage charges	4	6			24.8	23.5	23.8	24.5	24.9	25.7	26.4
27	Water - primary revenue: non-domestic unmeasured water charges	1	7			2.4	2.1	2.2	2.2	2.3	2.2	2.2
28	Water - primary revenue: domestic unmeasured water charges	1	3			121.1	125.3	123.2	127.5	131.2	133.0	137.6
29	Waste water - primary revenue: domestic unmeasured sewerage charges	2	4			137.1	134.8	138.9	142.7	145.7	151.4	156.0
30	Waste water - primary revenue: non-domestic unmeasured sewerage charges	2	8			2.9	2.5	2.6	2.6	2.6	2.5	2.4
31	Waste water - primary revenue: trade effluent charges	5	9			23.6	22.8	24.9	25.6	26.0	26.8	27.4
32	Total					349.8	348.4	353.4	364.2	372.9	382.3	393.7

Unmeasured Chargeable Supplies: N (t-1)		Basket	Rev. Group	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
23	Water - primary revenue: non-domestic unmeasured water charges	1	7			10,225	9,650	9,075	8,475	7,925	7,475	7,075
24	Water - primary revenue: domestic unmeasured water charges	1	3			688,320	693,336	697,171	701,004	704,838	708,673	712,506
25	Waste water - primary revenue: domestic unmeasured sewerage charges	2	4			591,337	595,501	598,683	601,865	605,047	608,229	611,411
26	Waste water - primary revenue: non-domestic unmeasured sewerage charges	2	8			8,667	8,190	7,713	7,215	6,758	6,385	6,052

Unmeasured Chargeable Supplies: N (t-2)		Basket	Rev. Group	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
23	Water - primary revenue: non-domestic unmeasured water charges	1	7			10,896	10,225	9,650	9,075	8,475	7,925	7,475
24	Water - primary revenue: domestic unmeasured water charges	1	3			681,095	688,320	693,336	697,171	701,004	704,838	708,673
25	Waste water - primary revenue: domestic unmeasured sewerage charges	2	4			586,128	591,337	595,501	598,683	601,865	605,047	608,229
26	Waste water - primary revenue: non-domestic unmeasured sewerage charges	2	8			9,236	8,667	8,190	7,713	7,215	6,758	6,385

Charge cap calculations - per tariff basket		Basket		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
35	Charge cap - Tariff Basket 1: Unmeasured Water Supply	1				2.3%	-2.3%	3.0%	2.4%	0.8%	2.8%	2.1%
36	Charge cap - Tariff Basket 2: Unmeasured Sewerage Services	2				-2.7%	2.4%	2.3%	1.6%	3.3%	2.5%	2.1%
37	Charge cap - Tariff Basket 3: Measured Water Supply	3				-2.9%	3.9%	2.9%	2.3%	0.7%	2.7%	2.1%
38	Charge cap - Tariff Basket 4: Measured Sewerage Services	4				-5.0%	3.0%	2.5%	1.0%	3.2%	2.3%	1.9%
39	Charge cap - Tariff Basket 5: Trade effluent	5				-4.5%	9.3%	2.4%	1.5%	3.3%	2.5%	2.2%
40	WACI - Tariff basket					-1.2%	1.4%	2.6%	1.9%	2.1%	2.6%	2.1%

Charge cap calculations - per revenue group		Basket	Rev Group	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
61	Charge cap - Revenue Group 1: Domestic measured water	3	1			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
62	Charge cap - Revenue Group 2: Domestic measured sewerage	4	2			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
63	Charge cap - Revenue Group 3: Domestic unmeasured water	1	3			2.5%	-2.4%	3.0%	2.3%	0.8%	2.9%	2.2%
64	Charge cap - Revenue Group 4: Domestic unmeasured sewerage	2	4			-2.5%	2.3%	2.2%	1.6%	3.4%	2.5%	2.1%
65	Charge cap - Revenue Group 5: Non-domestic measured water	3	5			-2.9%	3.9%	2.9%	2.3%	0.7%	2.7%	2.1%
66	Charge cap - Revenue Group 6: Non-domestic measured sewerage	4	6			-5.0%	3.0%	2.5%	1.0%	3.2%	2.3%	1.9%
67	Charge cap - Revenue Group 7: Non-domestic unmeasured water	1	7			-2.7%	7.9%	9.0%	8.5%	5.5%	3.0%	2.0%
68	Charge cap - Revenue Group 8: Non-domestic unmeasured sewerage	2	8			-6.4%	7.5%	8.0%	6.8%	4.0%	2.0%	1.0%
69	Charge cap - Revenue Group 9: Trade effluent	5	9			-4.5%	9.3%	2.4%	1.5%	3.3%	2.5%	2.2%
70	WACI - Revenue groups					-1.2%	1.4%	2.7%	2.0%	2.2%	2.6%	2.1%

Checks = 3

Checks = 3

Baseminus4	2008-09
Baseminus3	2009-10
Baseminus2	2010-11
Baseminus1	2011-12
Baseyear	2012-13
Baseplus1	2013-14
Baseplus2	2014-15
Baseplus3	2015-16
Baseplus4	2016-17
Baseplus5	2017-18
Baseplus6	2018-19
Baseplus7	2019-20
Baseplus8	2020-21
Baseplus9	2021-22
Baseplus10	2022-23
Baseplus11	2024-25
Baseplus12	2025-26
Baseplus13	2026-27
Baseplus14	2027-28

Constant increases
P0 then constant increases

million	1000000
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Customer base: revenue mapping

FM Table	Title	Tariff Basket	Revenue Group	Water/Wastewater
T3	Water - primary revenue: non-domestic measured water charges	3	5	Water
T4	Water - primary revenue: domestic measured water charges	3	1	Water
T6	Waste water - primary revenue: domestic measured sewerage charges	4	2	Wastewater
T7	Waste water - primary revenue: non-domestic measured sewerage charges	4	6	Wastewater
T9	Water - primary revenue: non-domestic unmeasured water charges	1	7	Water
T10	Water - primary revenue: domestic unmeasured water charges	1	3	Water
T14	Waste water - primary revenue: domestic unmeasured sewerage charges	2	4	Wastewater
T15	Waste water - primary revenue: non-domestic unmeasured sewerage charges	2	8	Wastewater
T17	Waste water - primary revenue: trade effluent charges	5	9	Wastewater
T21	Water: - non-primary revenue : Non tariff basket water revenue	Non-Tariff	10	Water
T21	Waste water: - non-primary revenue : Non tariff basket sewerage revenue	Non-Tariff	10	Wastewater