

# Section 2 Chapter 18c Regulatory accounts (Historical Cost Accounting);

Covering:  
Statement of total recognised gains and losses for year  
ending 31 March 2009

## **Chapter 18c**

### **Regulatory accounts**

### **Historical Cost Accounting**

#### **Guidance**

The reporting requirements relate to the appointed business only.

#### **Company commentary**

NI Water should describe the nature of any 'other' gains and losses.

#### **Guidance to Auditors**

See separate guidance for auditors.

## Table 18c line definitions

<b>1</b>	Profit for the year	£m	3dp
<b>Definition</b>	Historic cost profit after tax and extraordinary items		
<b>Primary Purpose</b>	Informing relative performance and efficiency assessments.		
<b>Processing rule</b>	Copied: table 18 line 13 column 2.		
<b>Responsibility</b>	Regulatory Finance Team		

<b>2</b>	Actuarial gains/(losses) on post employment plans	£m	3dp
<b>Definition</b>	Actuarial gains/(losses) on post employment plans		
<b>Primary Purpose</b>	Informing relative performance and efficiency assessments.		
<b>Processing rule</b>	Input field (positive for a gain or negative for a loss)		
<b>Responsibility</b>	Regulatory Finance Team		

<b>3</b>	Other gains and losses	£m	3dp
<b>Definition</b>	Other gains and losses		
<b>Primary Purpose</b>	Informing relative performance and efficiency assessments.		
<b>Processing rule</b>	Input field (positive for a gain or negative for a loss)		
<b>Responsibility</b>	Regulatory Finance Team		

<b>4</b>	Total recognised gains and losses for the year	£m	3dp
<b>Definition</b>	Total recognised gains and losses for the year		
<b>Primary Purpose</b>	Informing relative performance and efficiency assessments.		
<b>Processing rule</b>	Calculated field: the sum of lines 1, 2, 3		
<b>Responsibility</b>	Regulatory Finance Team		

**CHANGE CONTROL SHEET**  
**CHAPTER 18c**

2008/1.0	First issue of chapter for the SBP period
2009/1.0	Second issue of chapter for the SBP period.