

Chapter 18c

Regulatory accounts (Historical Cost Accounting);

Covering:
Statement of total recognised gains and losses for year
ending 31 March 2011

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

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

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

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

4	Total recognised gains and losses for the year	£m	3dp
Definition	Total recognised gains and losses for the year		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Calculated field: the sum of lines 1, 2, 3		
Responsibility	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
2010/1.0	Third issue of chapter for the SBP period — No Changes
2011/1.0	First issue of chapter for the PC10 period — No changes