

Checks = 3

## NIAUR financial model PC10

### Financial model (version 1.0)

#### Financial modelling worksheets

Modelling: K solving sheet  
Modelling: Revenue allocation targets  
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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  
P1 Process sheet: Capital Expenditure  
P2 Process sheet: Depreciation  
P3 Process sheet: Book Value  
P4 Process sheet: Regulatory capital value  
P5 Process sheet: Interest income and interest expense  
P6 Process sheet: Capital allowances  
P7 Process sheet: Tax  
P9 Process sheet: Cost of capital  
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P11 Process sheet: Revenue calculation formula  
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O2 Output Sheet: Balance Sheet  
O3 Output Sheet: Cash Flow  
O4 Output Sheet: financial ratios and debt calculations  
O5 Output Sheet: Investment summary  
O6 Output sheet: charge caps  
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 grou  
T3 Customer base: Non-domestic measured water  
T4 Customer Base: Domestic measured water  
T6 Customer base: Domestic measured sewerage  
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T10 Customer base: Domestic unmeasured water  
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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	<input type="radio"/>
Option 2: Revenue calculation formula	<input type="radio"/>
Option 3: Tariff basket revenue	<input checked="" type="radio"/>

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

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%	-0.1%	-0.1%	-0.1%	-0.2%	-0.2%	-0.2%	39.0%	9.4%
Charge cap - Tariff Basket 2: Unmeasured Sewerage Service	% increase	-2.7%	3.4%	2.9%	2.4%	2.2%	2.6%	2.5%	39.0%	9.4%
Charge cap - Tariff Basket 3: Measured Water Supply	% increase	-2.9%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	39.0%	9.4%
Charge cap - Tariff Basket 4: Measured Sewerage Services	% increase	-5.0%	3.1%	3.1%	3.1%	3.2%	3.2%	3.1%	39.0%	9.4%
Charge cap - Tariff Basket 5: Trade effluent	% increase	-4.5%	6.0%	5.2%	5.0%	5.0%	5.0%	5.0%	39.0%	9.4%

### 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	-0.2%	-3.51%	-3.50%	-3.53%	-3.59%	-3.63%	-3.64%	35.6%	6.0%
Charge cap - Tariff Basket 2: Unmeasured Sewerage Service	% increase	-5.2%	-0.05%	-0.48%	-0.98%	-1.15%	-0.81%	-0.86%	35.6%	6.0%
Charge cap - Tariff Basket 3: Measured Water Supply	% increase	-5.4%	-1.12%	-1.12%	-1.10%	-1.10%	-1.10%	-1.10%	35.6%	6.0%
Charge cap - Tariff Basket 4: Measured Sewerage Services	% increase	-7.5%	-0.26%	-0.26%	-0.26%	-0.25%	-0.25%	-0.25%	35.6%	6.0%
Charge cap - Tariff Basket 5: Trade effluent	% increase	-7.0%	2.60%	1.75%	1.62%	1.60%	1.60%	1.60%	35.6%	6.0%

### 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	356.0	368.6	377.4	385.8	394.0	403.2	412.7	572.6	625.9
Ratio 1: Cash interest cover	Nr.	3.3	3.1	3.1	3.1	3.1	3.0	3.0	4.8	4.4
Ratio 2: Adjusted cash interest cover I (maintenance charges)	Nr.	0.5	0.4	0.6	0.6	0.6	0.6	0.5	1.2	1.1
Ratio 3: Adjusted cash interest cover II (maintenance expendi	Nr.	1.9	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6
Ratio 4: Funds from operations:debt	%	11.4%	10.7%	10.6%	10.5%	10.4%	10.2%	10.0%	18.3%	15.8%
Ratio 5: Retained cashflow:debt	%	8.7%	8.7%	8.7%	8.5%	8.4%	8.1%	7.9%	26.9%	13.7%
Ratio 6: Gearing	%	47.1%	46.9%	46.6%	46.3%	45.9%	45.6%	45.4%	44.5%	48.0%
Public borrowing remaining	£m	-91	-152	-212	-274	-337	-403	-474	-642	-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	356.0	368.6	377.4	385.8	394.0	403.2	412.7	572.6	625.9
2	minus: Non-primary revenue	£m	C			9.8	9.9	9.6	9.8	10.0	10.3	10.6	10.9	11.3	14.5	15.4
3	Primary revenue (from Financial model)	£m	C			356.6	352.3	346.4	358.8	367.4	375.5	383.5	392.3	401.5	558.1	610.4
4	Primary revenue (from Customer base)	£m	C			359.4	353.8	352.1	358.8	367.4	375.5	383.5	392.3	401.5	558.1	610.4
5	Difference	£m	C			-2.8	-1.5	-5.67	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%	35.302%	34.6%	33.9%	33.3%	32.7%	32.0%	32.0%	32.0%
4	Revenue Group 4: domestic unmeasured sewerage	%	C			40.4%	39.3%	39.2%	39.3%	39.7%	40.0%	40.2%	40.5%	40.9%	40.9%	40.9%
5	Revenue Group 5: non-domestic measured water	%	C			10.9%	11.1%	11.2%	10.6%	10.7%	10.8%	10.9%	10.9%	11.0%	11.0%	11.0%
6	Revenue Group 6: non-domestic measured sewerage	%	C			7.0%	7.2%	6.9%	6.8%	6.9%	7.0%	7.2%	7.3%	7.4%	7.4%	7.4%
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%	0.651%	0.6%	0.6%	0.6%	0.6%	0.6%
9	Revenue Group 9: trade effluent	%	C			6.9%	6.8%	6.6%	6.7%	6.9%	7.1%	7.2%	7.4%	7.6%	7.6%	7.6%
10	Total group revenue as % of Financial model revenue	%	C			100.8%	100.4%	101.6%	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%	34.6%	35.9%	36.6%	37.2%	37.9%	38.6%	39.3%	40.0%
4	Revenue Group 4: domestic unmeasured sewerage	%	I/C			40.1%	39.1%	38.6%	36.3%	34.0%	31.8%	29.5%	27.3%	25.0%
5	Revenue Group 5: non-domestic measured water	%	I/C			10.9%	11.1%	11.0%	10.8%	10.7%	10.5%	10.3%	10.2%	10.0%
6	Revenue Group 6: non-domestic measured sewerage	%	I/C			6.9%	7.1%	6.8%	6.5%	6.2%	5.9%	5.6%	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%	6.7%	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%	34.6%	35.9%	35.7%	35.7%	35.7%	35.7%	35.7%	35.7%
4	Revenue Group 4: domestic unmeasured sewerage	%	I/C			40.1%	39.1%	38.6%	38.7%	38.7%	38.7%	38.7%	38.7%	38.7%
5	Revenue Group 5: non-domestic measured water	%	I/C			10.9%	11.1%	11.0%	10.7%	10.7%	10.8%	10.8%	10.9%	10.9%
6	Revenue Group 6: non-domestic measured sewerage	%	I/C			6.9%	7.1%	6.8%	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%	0.7%	0.6%	0.6%
9	Revenue Group 9: trade effluent	%	I/C			6.8%	6.7%	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%	34.6%	35.9%	33.7%	33.7%	33.7%	33.6%	33.6%	33.6%
4	Revenue Group 4: domestic unmeasured sewerage	%	I/C			40.1%	39.1%	38.6%	39.7%	39.8%	40.1%	40.2%	40.3%	40.4%
5	Revenue Group 5: non-domestic measured water	%	I/C			10.9%	11.1%	11.0%	10.9%	10.9%	10.8%	10.8%	10.8%	10.7%
6	Revenue Group 6: non-domestic measured sewerage	%	I/C			6.9%	7.1%	6.8%	7.0%	7.1%	7.1%	7.1%	7.1%	7.1%
7	Revenue Group 7: non-domestic unmeasured water	%	I/C			0.7%	0.6%	0.6%	0.6%	0.6%	0.5%	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%	0.7%	0.6%	0.6%	0.6%
9	Revenue Group 9: trade effluent	%	I/C			6.8%	6.7%	6.5%	7.2%	7.2%	7.2%	7.1%	7.1%	7.1%
10	Total revenue	%	C			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**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%	34.6%	35.9%	33.7%	33.7%	33.7%	33.6%	33.6%	33.6%
4	Revenue Group 4: domestic unmeasured sewerage	%	I/C			40.1%	39.1%	38.6%	39.7%	39.8%	40.1%	40.2%	40.3%	40.4%
5	Revenue Group 5: non-domestic measured water	%	I/C			10.9%	11.1%	11.0%	10.9%	10.9%	10.8%	10.8%	10.8%	10.7%
6	Revenue Group 6: non-domestic measured sewerage	%	I/C			6.9%	7.1%	6.8%	7.0%	7.1%	7.1%	7.1%	7.1%	7.1%
7	Revenue Group 7: non-domestic unmeasured water	%	I/C			0.7%	0.6%	0.6%	0.6%	0.6%	0.5%	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%	0.7%	0.6%	0.6%	0.6%
9	Revenue Group 9: trade effluent	%	I/C			6.8%	6.7%	6.5%	7.2%	7.2%	7.2%	7.1%	7.1%	7.1%
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
10	Broad Equivalence	Processes	OK
11	Balance Sheet: HCA	Outputs	Check
12	Balance Sheet: CCA	Outputs	OK
13	Cash Flow	Outputs	OK
16	Number of Checks		3

new check

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## 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

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**Base historic data: Balance Sheet**

**Historic Cost Accounts**

Line	Description	Units	Field	Additional Info	2011-12	2012-13
<b>Fixed Assets</b>						
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
<b>Current Assets</b>						
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
<b>Creditors: amounts falling due within one year</b>						
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
<b>Creditors: amounts falling due after one year</b>						
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
<b>Provisions for liabilities &amp; charges</b>						
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
<b>Capital and reserves</b>						
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
<b>Fixed Assets</b>						
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
<b>Other Operating Assets and liabilities</b>						
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
<b>Non-operating assets and liabilities</b>						
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
<b>Creditors - amounts falling due after more than one year</b>						
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
<b>Provisions for liabilities &amp; charges</b>						
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
<b>Capital and reserves</b>						
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	Units	Field	Additional Info	2012-13
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	Units	Field	Additional Info	2012-13
18	Taxation paid	£m	I	Historic values (outturn)	0.000

	Capital expenditure and financial investment	Units	Field	Additional Info	2012-13
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	Units	Field	Additional Info	2012-13
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	Units	Field	Additional Info	2012-13
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 (less infra receipts)	£m	I	Historic values (outturn)	162.269
3a	IFRS Capex to Opex	£m	I	Historic values (outturn)	0.985
3b	Infrastructure Renewals Expenditure	£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 (infrastructure receipts)	£m	I	Historic values (outturn)	0.000
29c	PPP opex (IFRS) Omega and Kinnegar	£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		-43.138	-38.459	-38.126	-33.865	-30.982	-27.467	-25.456	-24.365	-24.365	-24.365

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		-124.932	-94.726	-98.519	-85.714	-80.987	-76.212	-73.049	-71.045	-71.045	-71.045
10	Current cost depreciation on WIP assets (commissioned after 31 March 2013)	£m	I	Base year prices / Input negative		-1.350	-5.631	-5.678	-5.702	-5.631	-5.483	-5.159	-4.794	-4.794	-4.794

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)**

		2008-09	2009-10	2010-11	2011-12	Base year 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	258.027	266.800	275.871	285.250	294.949	304.977	315.346	326.068	337.154
2	% increase		0.458%	4.963%	4.798%	3.090%	2.885%	2.500%	3.400%	3.400%	3.400%	3.400%	3.400%	3.400%	3.400%	3.400%

**Capital index (RPI)**

		2008-09	2009-10	2010-11	2011-12	Base year 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	214.783	215.767	226.475	237.342	244.675	251.733	258.027	266.800	275.871	285.250	294.949	304.977	315.346	326.068	337.154
4	% increase		0.458%	4.963%	4.798%	3.090%	2.885%	2.500%	3.400%	3.400%	3.400%	3.400%	3.400%	3.400%	3.400%	3.400%

**Inflation assumption (embedded debt calculations)**

5	Inflation assumption for embedded debt								3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%
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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		1.28%
2	Cost of Equity	%	I	Input real		5.65%
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%
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			2,054.75								
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				2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
	Units	Field Type	Additional Info											
1	Capital expenditure: Maintenance Non-Infrastructure (net of grants)	£m	I	Enter amount (Base year prices)	59.9	38.674	65.4	65.0	64.7	64.4	64.1	63.7	98.0	98.7
2	Capital expenditure: Enhancement Non-Infrastructure (net of grants)	£m	I	Enter amount (Base year prices)	34.6	37.792	30.4	30.0	29.8	29.3	28.8	28.2	147.1	147.1
3	Capital expenditure: Maintenance Infrastructure (net of grants)	£m	I	Enter amount (Base year prices)	33.4	30.413	23.3	23.1	22.9	22.8	22.8	22.5	80.7	80.7
4	Capital expenditure: Enhancement Infrastructure (net of grants)	£m	I	Enter amount (Base year prices)	29.9	34.444	25.0	25.1	25.1	25.1	27.5	28.0	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	6.8	6.8	6.8	6.8	6.8	6.8	6.8	5.0	5.0
7a	Infrastructure charge receipts	£m	I	Enter amount (Base year prices)	2.3	2.4	2.5	2.6	2.7	2.8	2.9	3.0	3.1	3.2
8	<b>Total Capital Programme</b>	£m	C	Calculated Field	<b>163.5</b>	<b>146.8</b>	<b>143.8</b>	<b>142.5</b>	<b>141.1</b>	<b>140.1</b>	<b>138.6</b>	<b>139.0</b>	<b>437.1</b>	<b>435.3</b>

Deductions from Capital Expenditure for tax calcs				2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Units	Field Type	Additional Info										
8a	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
8b	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
8c	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

**Non infrastructure: Allocation of capital expenditure into asset life categories**

Allocation of capital maintenance - non infrastructure				2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Units	Field Type	Additional Info										
9	Very Short	%	I	% apportioned to this life category	0%	0%	3%	3%	4%	6%	3%	3%	3%
10	Short	%	I	% apportioned to this life category	14%	14%	24%	23%	28%	30%	25%	22%	22%
11	Medium	%	I	% apportioned to this life category	46%	48%	40%	39%	35%	34%	41%	43%	41%
12	Medium long	%	I	% apportioned to this life category	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%
14	Infinite (land)	%	I	% apportioned to this life category	0%	0%	0%	0%	0%	0%	0%	0%	0%
15	<b>Total</b>	%	C	Calculated field (should equal 100%)	<b>100%</b>								

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Allocation of capital enhancement - non infrastructure				2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Units	Field Type	Additional Info										
16	Very Short	%	I	% apportioned to this life category	0%	0%	2%	2%	2%	1%	1%	0%	1%
17	Short	%	I	% apportioned to this life category	25%	19%	32%	31%	36%	33%	26%	28%	28%
18	Medium	%	I	% apportioned to this life category	32%	41%	38%	35%	40%	35%	31%	31%	35%
19	Medium long	%	I	% apportioned to this life category	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%
21	Infinite (land)	%	I	% apportioned to this life category	0%	0%	0%	0%	0%	0%	0%	0%	0%
22	<b>Total</b>	%	C	Calculated field (should equal 100%)	<b>100%</b>								

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

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

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

OK

**Capital Expenditure c/f Infrastructure**

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

OK

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

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

OK

**Infrastructure Renewals Charge**

Infrastructure Renewals				2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Units	Field Type	Additional Info										
48	Infrastructure Renewals Expenditure	£m	C	Calculated field	33.4	30.4	23.2	23.1	22.9	22.8	22.6	22.5	80.7
49	Infrastructure Renewals Charge	£m	I	Enter amount (Base year prices)	32.6	30.7	23.2	23.1	22.9	22.8	22.6	22.5	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 1.054569 1.090424 1.127499 1.165834 1.205472 1.246458 1.288838

**Profit and loss assumptions**

Profit and Loss assumptions				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	-141.651	-135.667	-144.878	-142.725	-138.243	-133.931	-131.371	-128.810	-128.8
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
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
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
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
7	Earnings/ dividends paid	£m	I/C/B	Base year prices / enter negative	-26.6	-20.4	-20.8	-21.2	-21.2	-22.0	-22.7	-23.5	-24.3	-25.1
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
8a	PPP interest	£m	I/B	Outturn prices / enter negative	-11.9	-6.9	-6.8	-6.7	-6.5	-6.3	-6.1	-5.9	-5.7	-5.6

**Balance Sheet Assumptions**

Working capital				2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	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%
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
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%
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
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%
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%

Other Balance Sheet accounts				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
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
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
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
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
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
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
21a	PPP capital repayments	£m	I/B	Enter amount (Outturn prices) / negative	-7.47	-6.4	-6.6	-6.9	-7.2	-7.5	-7.9	-8.2	-8.7	-9.8

Provisions for liabilities and charges				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
23	Change in other provisions	£m	I/B	Enter amount (Outturn prices)	11.1	-3.5	6.8	2.4	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 less infrastructure receipts	£m	C		162.3	165.9	152.3	154.1	157.7	161.4	165.6	169.2	175.4	578.4	595.4
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	30.2	34.3	32.1	25.3	26.0	26.7	27.5	28.2	29.0	107.5	111.1
7d	Software	£m	I/C		11.7	4.7	3.7	3.8	3.9	4.1	4.2	4.3	4.5	4.6	4.8
7e	Non Engineering and Procurement expenditure	£m	I/C		20.0	17.5	17.9	18.5	19.2	19.8	20.5	21.2	21.9	22.7	23.4
7e	Total capitalised expenditure including IRE (outturn prices) including contributions less IFRS capex to opex	£m	C		99.5	108.4	97.7	105.4	107.6	109.7	112.3	114.3	118.8	442.4	454.8
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%

OK 61.4% ok ok

  

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

formula amended  
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

Checks = 3

**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)	Em	C	34.3	32.1	25.3	26.0	26.7	27.5	28.2	29.0	107.5	111.1
2	Capital Maintenance - Non-Infrastructure (net of grants)	Em	C	61.7	40.8	60.4	62.1	63.8	65.6	67.4	69.3	130.6	136.0
3	Capital Enhancement - Infrastructure (net of grants)	Em	C	30.7	36.3	31.7	32.3	32.8	33.8	34.3	36.1	141.6	143.0
4	Capital Enhancement - Non Infrastructure (net of grants)	Em	C	35.6	39.8	33.1	33.8	34.5	35.3	35.9	37.7	196.0	202.6
5	Capital Maintenance c/f - Infrastructure (net of grants)	Em	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)	Em	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)	Em	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)	Em	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	Em	C	5.9	5.9	6.3	6.5	6.7	6.7	7.0	7.2	6.7	6.9
9a	Infrastructure charge receipts	Em	C	2.3	2.5	2.7	2.9	3.1	3.3	3.6	3.8	4.1	4.4
10	<b>Total Capital Programme</b>	Em	C	188.2	154.9	156.8	160.7	164.5	168.9	172.7	179.2	582.5	599.8

  

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
10a	IFRS Capex to Opex	Em	C	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.2	1.2
10b	Software	Em	IC/B	4.7	3.7	3.8	3.9	4.1	4.2	4.3	4.5	4.6	4.8
10c	Non Engineering and Procurement Expenditure	Em	IC/B	17.5	17.9	18.5	19.2	19.8	20.5	21.2	21.9	22.7	23.4

**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	Em	C	0.0	0.0	1.7	2.1	2.5	4.0	2.1	1.8	3.6	3.7
12	Short	Em	C	8.8	5.567	14.5	14.2	17.8	19.9	16.7	15.3	29.4	30.6
13	Medium	Em	C	28.1	19.4	23.9	24.3	22.6	22.3	27.5	29.9	53.2	55.3
14	Medium long	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15	Long	Em	C	24.8	15.8	20.2	21.4	20.9	19.4	21.1	22.3	44.5	46.4
16	Infinite (land)	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17	<b>Total</b>	Em	C	61.7	40.8	60.4	62.1	63.8	65.6	67.4	69.3	130.6	136.0

  

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
18	Very Short	Em	C	0.0	0.0	0.5	0.5	0.7	0.3	0.3	0.2	1.8	1.8
19	Short	Em	C	9.0	7.605	10.6	10.3	12.2	11.5	9.4	9.4	55.5	57.4
20	Medium	Em	C	11.4	16.2	12.6	11.7	13.6	12.5	11.0	11.6	69.0	71.4
21	Medium long	Em	C	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
22	Long	Em	C	15.1	16.0	9.4	11.2	7.9	11.0	15.1	16.5	69.6	72.0
23	Infinite (land)	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24	<b>Total</b>	Em	C	35.6	39.8	33.1	33.8	34.5	35.3	35.9	37.7	196.0	202.6

**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	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26	Short	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27	Medium	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	Medium long	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29	Long	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30	Infinite (land)	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31	<b>Total</b>	Em	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	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33	Short	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34	Medium	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	Medium long	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36	Long	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37	Infinite (land)	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38	<b>Total</b>	Em	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	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40	Short	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41	Medium	Em	C	0.7	0.8	0.8	0.9	0.9	0.9	1.0	1.0	0.9	0.9
42	Medium long	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43	Long	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44	Infinite (land)	Em	C	5.2	5.1	5.5	5.7	5.9	5.8	6.0	6.2	5.8	6.0
46	<b>Total</b>	Em	C	5.9	5.9	6.3	6.5	6.7	6.7	7.0	7.2	6.7	6.9

**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	Em	C	33.5	32.3	25.3	26.0	26.7	27.5	28.2	29.0	107.5	111.1

**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	Em	C	0.0	0.0	2.2	2.7	3.2	4.2	2.4	1.9	5.4	5.6
49	Short	Em	C	17.8	13.171	25.1	24.5	30.0	31.4	26.1	24.8	84.9	87.9
50	Medium	Em	C	40.2	36.4	37.3	36.9	37.1	35.7	39.5	42.4	123.1	127.6
51	Medium long	Em	C	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
52	Long	Em	C	39.8	31.8	29.7	32.6	28.8	30.4	36.2	38.8	114.2	118.3
53	Infinite (land)	Em	C	5.2	5.1	5.5	5.7	5.9	5.8	6.0	6.2	5.8	6.0
54	Infrastructure Enhancement	Em	C	30.7	36.3	31.7	32.3	32.8	33.8	34.3	36.1	141.6	143.0
55	Infrastructure Renewals expenditure	Em	C	34.3	32.1	25.3	26.0	26.7	27.5	28.2	29.0	107.5	111.1
56	<b>Total</b>	Em	C	168.2	154.9	156.8	160.7	164.5	168.9	172.7	179.2	582.5	599.8

  

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	Em	C	0.0	0.0	2.2	2.7	3.2	4.2	2.4	1.9	5.4	5.6
58	Short	Em	C	17.8	13.2	25.1	24.5	30.0	31.4	26.1	24.8	84.9	87.9
59	Medium	Em	C	40.2	36.4	37.3	36.9	37.1	35.7	39.5	42.4	123.1	127.6
60	Medium long	Em	C	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
61	Long	Em	C	39.8	31.8	29.7	32.6	28.8	30.4	36.2	38.8	114.2	118.3
62	Infinite (land)	Em	C	5.2	5.1	5.5	5.7	5.9	5.8	6.0	6.2	5.8	6.0
63	Infrastructure Enhancement	Em	C	30.7	36.3	31.7	32.3	32.8	33.8	34.3	36.1	141.6	143.0
64	Infrastructure Renewals expenditure	Em	C	34.3	32.1	25.3	26.0	26.7	27.5	28.2	29.0	107.5	111.1
65	<b>Total</b>	Em	C	168.2	154.9	156.8	160.7	164.5	168.9	172.7	179.2	582.5	599.8

OK TRUE TRUE TRUE TRUE TRUE TRUE TRUE TRUE TRUE TRUE

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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	43.1	38.5	38.1	33.9	31.0	27.5	25.5	24.4	24.4	24.4
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	1.8	1.3	2.5	2.5	3.0	3.1	2.6	2.5	8.5	8.8
11 Medium	£m	C	2.0	1.8	1.9	1.8	1.9	1.8	2.0	2.1	6.2	6.4
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	3.7	5.3	5.4	6.0	6.3	5.7	5.6	17.6	18.3
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	2.1	2.7	2.9	3.2	3.7
16 Short	£m	C	0.9	2.4	4.3	6.8	9.6	12.6	15.5	18.1	23.5	32.2
17 Medium	£m	C	1.0	2.9	4.8	6.6	8.5	10.3	12.2	14.2	18.4	24.6
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	1.4	2.0	2.5	3.0	3.5	4.1	5.4	7.4
20 Total depreciation on asset additions	£m	C	2.2	6.3	10.8	16.1	21.8	27.9	33.9	39.4	50.5	67.8
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	45.3	44.7	48.9	50.0	52.7	55.4	59.3	63.7	74.8	92.1

**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	128.5	99.9	107.4	96.6	94.4	91.9	91.1	91.6	94.7	97.9
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	1.4	2.2	2.9	3.2	3.4	4.0
25 Short	£m	C	0.9	2.5	4.5	7.2	10.2	13.7	17.1	20.2	26.4	36.1
26 Medium	£m	C	1.0	3.0	4.9	7.0	9.1	11.3	13.6	16.1	20.8	27.9
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	0.9	1.5	2.1	2.7	3.3	3.9	4.7	6.1	8.3
29 Total depreciation on asset additions	£m	C	2.2	6.4	11.2	17.0	23.3	30.4	37.5	44.2	56.9	76.4
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	5.9	6.2	6.4	6.6	6.6	6.4	6.2	6.4	6.6
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	132.1	112.1	124.7	119.9	124.1	128.6	134.7	141.6	157.6	180.4

**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	32.3	25.3	26.0	26.7	27.5	28.2	29.0	107.5	111.1

**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	0.1	0.1	0.1	0.2	0.3	0.3	0.3	0.4	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	0.1	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
42 Total amortisation of grants and contributions	£m	C	0.8	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.1

**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	3.6	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	0.4	0.4	0.5
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	0.4	0.4	0.5
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	2,156.5	2,287.5	2,421.6	2,558.9	2,699.9	2,843.9	2,993.6	3,468.1
2	Asset additions	£m	C	133.9	122.8	131.5	134.7	137.8	141.5	144.5	150.2	475.0	488.6
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	2,156.5	2,287.5	2,421.6	2,558.9	2,699.9	2,843.9	2,993.6	3,468.1	3,956.2
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	-155.6	-199.7	-248.6	-298.6	-351.3	-406.7	-466.0	-529.7	-604.4
6	Depreciation in the year	£m	B	-45.3	-44.7	-48.9	-50.0	-52.7	-55.4	-59.3	-63.7	-74.8	-92.1
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	-155.6	-199.7	-248.6	-298.6	-351.3	-406.7	-466.0	-529.7	-604.4	-696.6
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	1,879.8	1,956.7	2,038.8	2,123.1	2,207.6	2,293.2	2,377.9	2,463.9	2,863.6	3,259.6

**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	9,666.5	10,125.4	10,603.1	11,100.0	11,617.5	12,155.6	12,717.6	13,623.4
11	Inflation adjustment	£m	C	257.7	232.9	328.7	344.3	360.5	377.4	395.0	413.3	432.4	463.2
12	Asset additions	£m	C	133.9	122.8	131.5	134.7	137.8	141.5	144.5	150.2	475.0	488.6
13	Asset disposals	£m	C	-7.7	-7.1	-1.3	-1.3	-1.3	-1.4	-1.4	-1.5	-1.5	-1.6
14	Closing Gross cost of fixed assets	£m	C	9,317.9	9,666.5	10,125.4	10,603.1	11,100.0	11,617.5	12,155.6	12,717.6	13,623.4	14,573.7
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	-773.4	-900.6	-1,055.8	-1,211.6	-1,376.9	-1,552.3	-1,739.8	-1,940.6	-2,164.1
16	Inflation adjustment	£m	C	-18.2	-19.3	-30.6	-35.9	-41.2	-46.8	-52.8	-59.2	-66.0	-73.6
17	Depreciation in the year	£m	B	-132.1	-112.1	-124.7	-119.9	-124.1	-128.6	-134.7	-141.6	-157.6	-180.4
18	Disposals	£m	C	6.4	4.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19	Closing accumulated depreciation	£m	C	-773.4	-900.6	-1,055.8	-1,211.6	-1,376.9	-1,552.3	-1,739.8	-1,940.6	-2,164.1	-2,418.1
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	8,544.6	8,766.0	9,069.6	9,391.5	9,723.1	10,065.2	10,415.8	10,777.0	11,459.3	12,155.6

**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	144.2	149.1	154.2	159.4	164.8	170.4	176.2	182.2
11a	Inflation adjustment	£m	C	3.9	3.5	4.9	5.1	5.2	5.4	5.6	5.8	6.0	6.2
12a	PPP additions	£m	C	0.0									
13a	PPP disposals	£m	C										
14a	Closing Gross cost of fixed assets	£m	C	140.7	144.2	149.1	154.2	159.4	164.8	170.4	176.2	182.2	188.4
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	-25.2	-29.6	-34.2	-39.1	-44.3	-49.8	-55.6	-61.8
16a	Inflation adjustment	£m	C	-0.5	-0.5	-0.9	-1.0	-1.2	-1.3	-1.5	-1.7	-1.9	-2.1
17a	Depreciation in the year	£m	B	-3.3	-3.4	-3.5	-3.6	-3.7	-3.9	-4.0	-4.1	-4.3	-4.4
18a	Disposals	£m	C										
19a	Closing accumulated depreciation	£m	C	-21.3	-25.2	-29.6	-34.2	-39.1	-44.3	-49.8	-55.6	-61.8	-68.3
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
20a	Net book value	£m	C	119.4	119.0	119.5	119.9	120.3	120.5	120.6	120.6	120.4	120.1

**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	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9
22	Infrastructure Renewals Expenditure	£m	B	34.322	32.1	25.3	26.0	26.7	27.5	28.2	29.0	107.5	111.1
23	Infrastructure Renewals Charge	£m	B	-33.534	-32.3	-25.3	-26.0	-26.7	-27.5	-28.2	-29.0	-107.5	-111.1
24	Infrastructure Renewals prepayment/accrual (closing)	£m	C	4.129	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9

**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	-29.6	-35.0	-40.6	-46.4	-52.2	-58.2	-64.4	-70.1
26	Additions on year	£m	C	-5.9	-5.9	-6.3	-6.5	-6.7	-6.7	-7.0	-7.2	-6.7	-6.9
27	Amortisation	£m	B	0.8	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.1
28	Deferred Income - closing amount	£m	C	-24.5	-29.6	-35.0	-40.6	-46.4	-52.2	-58.2	-64.4	-70.1	-76.0

**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	-334.5	-348.2	-362.7	-377.9	-393.9	-410.7	-428.6	-446.4
30	Inflation adjustment	£m	C	-9.0	-8.1	-11.4	-11.8	-12.3	-12.8	-13.4	-14.0	-14.6	-15.2
31	Additions on year	£m	B	-5.9	-5.9	-6.3	-6.5	-6.7	-6.7	-7.0	-7.2	-6.7	-6.9
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	-334.5	-348.2	-362.7	-377.9	-393.9	-410.7	-428.6	-446.4	-464.8

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		2,054.8	2,192.2	2,335.4	2,484.5	2,640.4	2,802.4	2,973.3	3,413.9
2	Indexation	£m	C		69.9	74.5	79.4	84.5	89.8	95.3	101.1	116.1
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		2,124.6	2,266.7	2,414.8	2,569.0	2,730.2	2,897.7	3,074.4	3,530.0
5	Capital Expenditure	£m	C		131.5	134.7	137.8	141.5	144.5	150.2	475.0	488.6
6	Non-Infrastructure Assets	£m	C		99.8	102.4	105.0	107.6	110.2	114.1	333.4	345.6
7	Infrastructure Enhancement	£m	B		31.7	32.3	32.8	33.8	34.3	36.1	141.6	143.0
8	Infrastructure Renewals Expenditure	£m	B		25.3	26.0	26.7	27.5	28.2	29.0	107.5	111.1
9	Grants and Contributions	£m	B		-6.3	-6.5	-6.7	-6.7	-7.0	-7.2	-6.7	-6.9
10	Total Depreciation	£m	C		-56.4	-58.2	-60.0	-61.9	-63.9	-65.9	-127.2	-132.4
11	Depreciation (net of PPP depr'n)	£m	B		-60.4	-62.1	-63.8	-65.6	-67.4	-69.3	-130.6	-136.0
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		-25.3	-26.0	-26.7	-27.5	-28.2	-29.0	-107.5	-111.1
14	Disposal of Assets	£m	C		-1.3	-1.3	-1.3	-1.4	-1.4	-1.5	-1.5	-1.6
15	Closing RCV	£m	C		2,192.2	2,335.4	2,484.5	2,640.4	2,802.4	2,973.3	3,413.9	3,877.7
16	Average Year RCV	£m	C		2,123.5	2,263.8	2,409.9	2,562.5	2,721.4	2,887.8	3,193.6	3,645.8

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%-6.99%	£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%-6.99%	£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%-6.99%	£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	-6.3	-6.1	-5.9	-5.7	-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			-27.805	-63.069	-61.568	-60.0	-61.5	-63.3	-66.0	-70.4	-168.6	-344.6	
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	-4.3	-7.2	-10.0	-12.9	-15.9	-19.0	-22.4	-30.3	
49 Interest Payable on New Debt (iterations only)	£m	C			-0.7	-1.5	-1.5	-1.4	-1.5	-1.5	-1.6	-1.7	-4.0	-7.7	
50 Interest on Cumulative New Debt	£m	C			-0.7	-2.8	-5.7	-8.6	-11.5	-14.4	-17.5	-20.7	-26.3	-38.0	
51 Total interest before tax adjustment	£m	C			-51.1	-53.1	-55.9	-58.6	-61.3	-64.0	-66.9	-69.9	-75.4	-86.7	
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	-2.8	-5.7	-8.6	-11.5	-14.4	-17.477	-20.7	-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			-27.1	-61.6	-60.1	-58.6	-60.1	-61.8	-64.5	-68.7	-164.6	-317.2	
55 Iteration to infinity	£m	C				-27.8	-63.1	-61.6	-60.0	-61.5	-63.3	-66.0	-70.4	-168.6	-324.8
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	53.1	55.9	58.6	61.3	64.0	66.9	69.9	75.4	86.7	
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			-27.1	-61.6	-60.1	-58.6	-60.1	-61.8	-64.5	-68.7	-164.679	-317.2	
62 Revenue building blocks	£m	C					-63.7	-59.7	-60.9	-62.0	-62.3	-64.3	-159.4	-332.8	
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					11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3	
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					3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	
66 Real weighted average interest rate on embedded debt	%	C					1.47826%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
67 Cost of embedded debt (Real)	£m	C					13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	
69 Adjustment to cost of capital	£m	C					1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	

Checks = 3

**Process sheet: Capital allowances**

Capital Allowances Rates					2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Plant and Machinery Short life - less than 25 years - allowance rate (reducing balance)	%	B	Additional Info	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%
1a	Plant and Machinery Short life - New expenditure 09/10 (less than 25 years) - allowance rate (reducing balance)					0%								
2	Plant and Machinery Long life - more than 25 years - allowance rate (reducing balance)	%	B		8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
3														

  

Apportionments of Capital expenditure					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		165.9	152.3	154.1	157.7	161.4	165.6	169.2	175.4	178.4	181.1
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	32.1	25.3	26.0	26.7	27.5	28.2	29.0	107.5	111.1
6c	Software	£m	B		4.7	3.7	3.8	3.9	4.1	4.2	4.3	4.5	4.6	4.8
6d	Non Engineering and Procurement	£m	B		17.5	17.9	18.5	19.2	19.8	20.5	21.2	21.9	22.7	23.4
7	Capitalised expenditure allocated for capital allowances (including Work in progress)	£m	C		108.4	97.7	105.4	107.6	109.7	112.3	114.3	118.8	442.4	454.8
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		46.8	42.1	45.5	46.4	47.4	48.5	49.3	51.3	191.0	196.3
11	Assets qualifying for long life (8%) pool	£m	C		52.3	47.1	50.9	51.9	53.0	54.2	55.2	57.4	213.5	219.5
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		9.3	8.4	9.0	9.2	9.4	9.6	9.8	10.2	37.9	39.0
19	Grants and contributions taxable on receipt	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20	Total	£m	C		108.4	97.7	105.4	107.6	109.7	112.3	114.3	118.8	442.4	454.8

  

100% Allowances or Capital expenditures deducted from trading profit (£ Million)					2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
21	Allowances	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

  

Short life assets (18%) pool (£ Million)					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	229.1	225.5	225.3	226.1	227.5	229.8	232.5	236.4	354.2
23	Additions	£m	B		51.5	45.8	49.3	50.4	51.4	52.7	53.7	55.8	195.6	201.1
24	Allowances	£m	C		-50.3	-49.5	-49.5	-49.6	-49.9	-50.4	-51.0	-51.9	-77.8	-100.0
25	Closing Balance	£m	C		229.1	225.5	225.3	226.1	227.5	229.8	232.5	236.4	354.2	455.4

  

Long Life Assets (8%) pool (Million)					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	700.8	685.0	673.7	664.3	656.5	650.8	646.3	644.3	786.8
27	Additions	£m	B		52.3	47.1	50.9	51.9	53.0	54.2	55.2	57.4	213.5	219.5
	Customer contributions less infrastructure receipts	£m	B		-3.5	-3.4	-3.6	-3.6	-3.6	-3.4	-3.4	-3.4	-2.6	-2.6
28	Allowances	£m	C		-60.9	-59.6	-58.6	-57.8	-57.1	-56.6	-56.2	-56.0	-68.4	-80.3
29	Closing Balance	£m	C		700.8	685.0	673.7	664.3	656.5	650.8	646.3	644.3	786.8	923.4

  

Industrial Buildings (straight line) (£ Million)					2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
30	IBA claims (Base year 2007-08)	£m	B		0	0	0	0	0	0	0	0	0	0
31	New IB assets	£m	B		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32	Allowances on new IBA assets	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33	Total Industrial Building Allowances	£m	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

  

Total Capital Allowances (incl. IBA) (£ Million)					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		-111.2	-109.1	-108.0	-107.4	-107.0	-107.0	-107.2	-107.9	-146.2	-180.3

  

Infrastructure Renewals Expenditure					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	63.4	86.8	110.6	134.9	159.7	184.9	210.7	313.8
34b	Allowances	£m			-0.3	-0.6	-0.9	-1.1	-1.4	-1.6	-1.9	-2.1	-3.2	-4.2
34c	Additions	£m			33.3	31.1	24.3	24.9	25.7	26.4	27.1	27.9	106.3	109.9
34d	Closing Balance	£m			33.0	63.4	86.8	110.6	134.9	159.7	184.9	210.7	313.8	419.5

  

Capitalised Revenue Expenditure: Non-Infrastructure Assets (£ Million)					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	34.5	52.2	70.1	88.4	107.0	125.9	145.2	164.9
36	Depreciation of new capitalised Assets	£m	B		-0.3	-0.6	-0.9	-1.2	-1.5	-1.9	-2.2	-2.6	-3.0	-3.4
37	Capital Additions	£m	B		17.5	17.9	18.5	19.2	19.8	20.5	21.2	21.9	22.7	23.4
38	Closing Capitalised Non-Infrastructure Assets	£m	C		17.2	34.5	52.2	70.1	88.4	107.0	125.9	145.2	164.9	185.0

  

Summary of Depreciation Calculations for Capitalised Revenue Expenditure: NI (£m)					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	-1.5	-1.9	-2.2	-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	-7.0	-7.4	-7.8

  

Depreciation of Capitalised revenue Expenditure - Non Infrastructure Assets (£m)					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	17.9	18.5	19.2	19.8	20.5	21.2	21.9	22.7	23.4
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	0.3	0.3	0.3	0.3
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	1.5	1.9	2.2	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	%	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	Em	C	108.3	100.7	100.4	103.6	107.3	111.1	112.3	113.5	174.4	189.4
3	Em	B	45.3	44.7	48.9	50.4	52.7	55.4	59.2	63.7	74.8	82.1
4	Em	B	33.5	32.3	25.3	26.0	26.7	27.5	28.2	29.0	107.5	111.1
5	Em	B	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2
6	Em	B	-0.8	-0.9	-0.9	-0.9	-0.9	-0.9	-1.0	-1.0	-1.0	-1.1
7	Em	B	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7a	Em	B	-1.0	-1.0	-1.0	-1.1	-1.1	-1.1	-1.1	-1.1	-1.2	-1.2
7b	Em	B	2.3	2.5	2.7	2.9	3.1	3.3	3.6	3.8	4.1	4.4
7c	Em	B	-8.5	-8.2	-7.8	-7.1	-6.5	-6.0	-5.4	-4.6	-4.6	-4.6
8	Em	C	-6.9	-7.5	-8.1	-8.7	-9.2	-9.8	-10.4	-11.1	-12.5	-13.9
9	Em	C	-51.1	-53.1	-55.9	-58.6	-61.3	-64.0	-66.9	-69.9	-75.4	-85.7
10	Em	B	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	Em	B	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	Em	C	-111.2	-109.1	-108.0	-107.4	-107.0	-107.0	-107.2	-107.9	-146.2	-180.3
13	Em	B	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14	Em	B	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15	Em	B	-0.3	-0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16	Em	B	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17	Em	B	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18	Em	C	12.9	3.7	-1.3	1.9	7.1	11.5	14.6	17.5	123.0	122.4

\* 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	Em	C	186.0	191.0	196.0	199.2	197.3	190.2	178.7	164.1	146.6	123.6
20	Em	C	-12.9	-3.7	0.0	-1.3	-7.1	-11.5	-14.6	-17.5	-123.0	-23.6
21	Em	C	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22	Em	C	201.7	198.0	199.2	197.3	190.2	178.7	164.1	146.6	23.6	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	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	98.9
24	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	19.8

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	Em	B	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	19.8

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	Em	C	111.2	109.1	108.0	107.4	107.0	107.2	107.9	104.9	146.2	180.3
28	Em	B	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29	Em	B	-33.5	-32.3	-25.3	-26.0	-26.7	-27.5	-28.2	-29.0	-107.5	-111.1
30	Em	B	-45.3	-44.7	-48.9	-50.0	-52.7	-55.4	-59.3	-63.7	-74.8	-82.1
31	Em	B	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2
32	Em	B	0.8	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.1
33	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34	Em	B	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	Em	B	6.9	7.5	8.1	8.7	9.2	9.8	10.4	11.1	12.5	13.9
36	Em	C	36.9	37.2	39.6	37.8	34.5	31.8	27.9	24.1	-25.8	-11.2

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	Em	B	36.9	37.2	39.6	37.8	34.5	31.8	27.9	24.1	-25.8	-11.2
38	Em	B	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	Em	C	12.9	3.7	-1.3	1.9	7.1	11.5	14.6	17.5	123.0	23.6
40	Em	C	49.8	40.9	38.4	39.7	41.6	43.3	42.5	41.6	97.2	12.3

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	Em	C	-22.9	-20.0	7.7	7.9	8.3	8.7	8.5	8.3	19.4	2.5

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	Em	C	-22.9	-20.0	7.7	7.9	8.3	8.7	8.5	8.3	19.4	22.2

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	Em	B	57.0	47.6	44.5	45.0	46.0	47.1	45.4	43.6	98.9	112.7
43a	Em	B	-1.0	-1.0	-1.0	-1.1	-1.1	-1.1	-1.1	-1.1	-1.2	-1.2
43b	Em	B	2.3	2.5	2.7	2.9	3.1	3.3	3.6	3.8	4.1	4.4
43c	Em	B	-8.5	-8.2	-7.8	-7.1	-6.5	-6.0	-5.4	-4.6	-4.6	-4.6
43d	Em	B	49.8	40.9	38.4	39.7	41.6	43.3	42.5	41.6	97.2	112.2
44	Em	C	11.5	8.6	7.7	7.9	8.3	8.7	8.5	8.3	19.4	22.2
45	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-19.8
46	Em	B	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-2.5
47	Em	B	22.9	20.0	-7.7	-7.9	-8.3	-8.7	-8.5	-8.3	-19.4	-22.2
48	Em	C	22.9	20.0	-7.7	-7.9	-8.3	-8.7	-8.5	-8.3	-19.4	-22.2
49	Em	C	34.3	28.6	0.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50	Em	C	34.3	28.6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	Em	B	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52	Em	B	34.3	28.6	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00
53	Em	C	FALSE	FALSE	TRUE							
54	Em	C	FALSE	FALSE	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	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
56	Em	B	-158.0	-160.9	-161.2	-161.5	-161.5	-163.7	-166.0	-171.7	-177.5	
57	Em	B	-33.7	-34.7	-35.5	-36.4	-37.5	-38.4	-42.1	-43.6		
58	Em	B	-25.3	-25.0	-26.7	-27.5	-28.2	-29.0	-107.5	-111.1		
59	Em	B	-48.9	-50.0	-52.7	-55.4	-59.3	-63.7	-74.8	-82.1		
60	Em	B	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2		
61	Em	B	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0		
62	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
63	Em	C	-268.2	-273.9	-276.4	-283.0	-291.0	-299.3	-308.3	-326.5		

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	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
65	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
66	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
67	%	C	89%	89%	89%	89%	89%	89%	89%	89%	89%	89%
68	%	C	11%	11%	11%	11%	11%	11%	11%	11%	11%	11%
69	Em	C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
70	Em	C	0.0	0.0	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		1.28%	1.28%	1.28%	1.28%	1.28%	1.28%	1.28%	1.28%
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		3.47%	3.47%	3.47%	3.47%	3.47%	3.47%	3.47%	3.47%
5	Average RCV	£m	C		2,123.5	2,263.8	2,409.9	2,562.5	2,721.4	2,887.8	3,193.6	3,645.8
6	Return on RCV	£m	C		72.3381	77.12	82.10	87.29	92.71	98.38	108.79	124.20
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		74.1	78.9	83.8	89.0	94.5	100.1	110.5	125.9
9	Implied adjusted Cost of Capital	%	C		3.49%	3.48%	3.48%	3.47%	3.47%	3.47%	3.46%	3.45%

Return on debt	14	14	15	16	17	18	20	23
Return on equity	<u>60</u>	<u>64</u>	<u>68</u>	<u>72</u>	<u>77</u>	<u>82</u>	<u>90</u>	<u>103</u>

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	6935.1	7180.2	7433.0	7694.2	7963.9	8242.4	8529.8	8822.8
2	Fixed Assets Adjustments	£m	B				239.6	213.6	298.0	308.4	319.3	330.6	342.2	354.1	366.4	389.6
2a	PPP Assets						3.4	3.0	4.0	4.1	4.1	4.1	4.1	4.1	4.1	4.1
3	Working Capital Adjustments	£m	B				-2.4	-2.2	-2.8	-2.8	-2.9	-2.9	-3.0	-3.0	-3.1	-8.8
4	Financing Adjustments	£m	B				-33.8	-30.0	-42.8	-44.9	-47.0	-49.2	-51.4	-53.8	-59.9	-71.3
5	Grants and Third Party Contributions Adjustments	£m	B				-9.0	-8.1	-11.4	-11.8	-12.3	-12.8	-13.4	-14.0	-14.6	-15.2
6	Current Cost Reserve	£m	C				6758.8	6935.1	7180.2	7433.0	7694.2	7963.9	8242.4	8529.8	8822.8	9121.2
<b>Fixed asset adjustments</b>		<b>Units</b>	<b>Field Type</b>	<b>Additional Info</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
7	Inflation adjustment on gross assets	£m	B				257.7	232.9	328.7	344.3	360.5	377.4	395.0	413.3	432.4	463.2
8	Inflation adjustment on accumulated depreciation	£m	B				-18.2	-19.3	-30.6	-35.9	-41.2	-46.8	-52.8	-59.2	-66.0	-73.6
9	Total fixed assets inflation adjustments	£m	C				239.6	213.6	298.0	308.4	319.3	330.6	342.2	354.1	366.4	389.6
<b>Working capital</b>		<b>Units</b>	<b>Field Type</b>	<b>Additional Info</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
10	Stocks	£m	C			2.4	2.0	2.0	2.2	2.2	2.2	2.2	2.3	2.3	2.4	2.4
11	Trade debtors	£m	C			8.0	9.1	9.1	8.9	9.3	9.5	9.7	9.9	10.1	10.4	14.4
12	Prepayments and other short term debtors	£m	C			20.8	17.9	17.0	16.7	17.3	17.7	18.1	18.5	19.0	19.4	26.9
13	Trade creditors	£m	C			-2.6	-4.2	-5.9	-6.5	-6.6	-6.6	-6.6	-6.7	-6.8	-7.1	-7.3
14	Short-term capital creditors	£m	C			-56.7	-64.6	-62.4	-61.5	-63.0	-64.4	-66.2	-67.7	-70.2	-235.2	-242.1
15	Accruals and other creditors	£m	C			-53.5	-49.2	-42.5	-43.6	-44.5	-44.8	-45.1	-45.8	-46.5	-48.7	-50.3
16	Total working capital	£m	C			-81.6	-88.9	-82.6	-83.7	-85.3	-86.4	-87.9	-89.6	-92.2	-258.8	-256.0
<b>Working capital inflation adjustment</b>		<b>Units</b>	<b>Field Type</b>	<b>Additional Info</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
17	Opening working capital	£m	B				-81.6	-88.9	-82.6	-83.7	-85.3	-86.4	-87.9	-89.6	-92.2	-258.8
18	Working capital inflation adjustment	£m	C				-2.4	-2.2	-2.8	-2.8	-2.9	-2.9	-3.0	-3.0	-3.1	-8.8
<b>Financing adjustment</b>		<b>Units</b>	<b>Field Type</b>	<b>Additional Info</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
19	Net Assets Employed	£m	B				7084.7	7273.1	7503.8	7749.4	8002.7	8263.5	8529.4	8800.0	9119.6	9463.6
20	Net Operating Assets	£m	B				8254.8	8472.4	8763.0	9069.3	9384.9	9709.8	10042.0	10382.7	10880.5	11560.8
21	Difference	£m	C				-1170.1	-1199.3	-1259.2	-1319.9	-1382.2	-1446.3	-1512.6	-1582.7	-1760.9	-2097.2
22	Financing adjustment	£m	C				-33.8	-30.0	-42.8	-44.9	-47.0	-49.2	-51.4	-53.8	-59.9	-71.3
<b>Grants and Third Party Contributions</b>		<b>Units</b>	<b>Field Type</b>	<b>Additional Info</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
23	Grants and Third Party Contributions	£m	B				-9.0	-8.1	-11.4	-11.8	-12.3	-12.8	-13.4	-14.0	-14.6	-15.2

Weeks = 3

### Process sheet: Revenue calculation formula

<b>Total Revenue</b>		<b>Units</b>	<b>Field Type</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
1	Allowed for return	£m	B	74.1	78.9	83.8	89.0	94.5	100.1	110.5	125.9
2	Infrastructure Renewals Charge	£m	B	25.3	26.0	26.7	27.5	28.2	29.0	107.5	111.1
3	MEAV Depreciation (net of Amortisation of grants)	£m	B	60.4	62.1	63.8	65.6	67.4	69.3	130.6	136.0
4	Operating Costs	£m	B	158.0	160.9	161.2	161.5	163.7	166.0	171.7	177.5
5	PPP costs	£m	B	47.27	48.4	49.4	50.4	51.6	52.7	57.5	59.6
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	19.8
9	Total Revenue Requirement	£m	C	365.0	376.3	384.9	393.9	405.4	417.1	577.8	630.0
10	Revenue Requirement excluding tax	£m	C	365.0	376.3	384.9	393.9	405.4	417.1	577.8	610.3

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	356.0	368.6	377.4	385.8	394.0	403.2	412.7	572.6	625.9		
2	Operating expenditure (excluding PPP)	£m	C	Outturn prices	-144.0	-145.7	-143.1	-158.0	-160.9	-161.2	-161.5	-163.7	-166.0	-171.7	-177.5		
3	PPP operating costs	£m	C	Outturn prices	-28.3	-32.4	-33.3	-33.7	-34.7	-35.5	-36.4	-37.5	-38.4	-42.1	-43.6		
4	Historical Cost Depreciation	£m	B	Outturn prices	-41.6	-45.3	-44.7	-48.9	-50.0	-52.7	-55.4	-59.3	-63.7	-74.8	-92.1		
5	Infrastructure Renewals charge	£m	B	Outturn prices	-30.8	-33.5	-32.3	-25.3	-26.0	-26.7	-27.5	-28.2	-29.0	-107.5	-111.1		
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	1.0	1.0	1.0	1.1		
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	108.3	100.7	100.4	103.6	107.3	111.1	112.3	113.5	174.4	199.4		
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	-53.1	-55.9	-58.6	-61.3	-64.0	-66.9	-69.9	-75.4	-86.7		
13	Profit on ordinary activities before taxation	£m	C	Outturn prices	64.5	57.2	47.6	44.5	45.0	46.0	47.1	45.4	43.6	98.9	112.7		
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	-19.8		
15	Taxation - deferred	£m	B	Outturn prices	-24.9	22.9	20.0	-7.7	-7.9	-8.3	-8.7	-8.5	-8.3	-19.4	-2.5		
16	Profit on ordinary activities after taxation	£m	C	Outturn prices	39.6	80.1	67.6	36.9	37.0	37.7	38.4	36.9	35.2	79.5	90.4		
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	80.1	67.6	36.9	37.0	37.7	38.4	36.9	35.2	79.5	90.4		
19	Earnings/ dividends	£m	C	Outturn prices	-26.6	-21.0	-22.0	-23.1	-23.9	-25.6	-27.4	-29.3	-31.4	-33.4	-37.0		
20	Retained profit for year	£m	C	Outturn prices	13.0	59.1	45.7	13.7	13.1	12.1	11.0	7.5	3.9	46.0	53.4		

**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	356.0	368.6	377.4	385.8	394.0	403.2	412.7	572.6	625.9		
22	Current cost operating expenditure (excluding PPP)	£m	B	Outturn prices	-144.0	-145.7	-143.1	-158.0	-160.9	-161.2	-161.5	-163.7	-166.0	-171.7	-177.5		
23	PPP operating costs	£m	B	Outturn prices	-28.3	-32.4	-33.3	-33.7	-34.7	-35.5	-36.4	-37.5	-38.4	-42.1	-43.6		
24	Current Cost Depreciation	£m	B	Outturn prices	-146.9	-132.1	-112.1	-124.7	-119.9	-124.1	-128.6	-134.7	-141.6	-157.6	-180.4		
25	Infrastructure Renewals Charge	£m	B	Outturn prices	-30.8	-33.5	-32.3	-25.3	-26.0	-26.7	-27.5	-28.2	-29.0	-107.5	-111.1		
26	Amortisation of PPP	£m	B	Outturn prices	-4.0	-3.3	-3.4	-3.5	-3.6	-3.7	-3.9	-4.0	-4.1	-4.3	-4.4		
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	-1.6	-0.8	-0.8	-0.8	-0.9	-0.9	-1.0	-1.0	-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	24.3	34.5	26.7	35.4	37.5	39.0	37.8	35.9	91.9	111.4		
31	Working capital adjustment	£m	B	Outturn prices	2.6	2.4	2.2	2.8	2.8	2.9	2.9	3.0	3.0	3.1	8.8		
32	Current cost operating profit	£m	C	Outturn prices	19.9	26.6	36.7	29.5	38.2	40.4	41.9	40.7	39.0	95.1	120.2		
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	-53.1	-55.9	-58.6	-61.3	-64.0	-66.9	-69.9	-75.4	-86.7		
35	Financing adjustment	£m	B	Outturn prices	30.5	33.8	30.0	42.8	44.9	47.0	49.2	51.4	53.8	59.9	71.3		
36	Current cost profit before taxation	£m	C	Outturn prices	-4.7	9.3	13.6	16.5	24.5	26.1	27.1	25.3	22.9	79.5	104.8		
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	-19.8		
38	Taxation - Deferred	£m	B	Outturn prices	-24.9	22.9	20.0	-7.7	-7.9	-8.3	-8.7	-8.5	-8.3	-19.4	-2.5		
39	Current cost profit on ordinary activities	£m	C	Outturn prices	-29.6	32.2	33.6	8.8	16.6	17.8	18.4	16.8	14.5	60.1	82.5		
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	32.2	33.6	8.8	16.6	17.8	18.4	16.8	14.5	60.1	82.5		
42	Retained earnings / dividends	£m	B	Outturn prices	-26.6	-21.0	-22.0	-23.1	-23.9	-25.6	-27.4	-29.3	-31.4	-33.4	-37.0		
43	Current cost profit retained	£m	C	Outturn prices	-56.2	11.2	11.6	-14.4	-7.3	-7.8	-9.0	-12.6	-16.8	26.6	45.5		

Checks = 3

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
<b>Fixed Assets</b>															
1	Tangible Assets	£m	B	Outturn prices	1,792.5	1,879.8	1,956.7	2,038.8	2,123.1	2,207.6	2,293.2	2,377.9	2,463.9	2,863.6	3,259.6
1a	PPP assets	£m	B	Outturn prices	99.8	96.6	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	1,976.6	2,050.2	2,129.1	2,210.1	2,291.4	2,373.8	2,455.3	2,538.2	2,934.7	3,327.5
<b>Current Assets</b>															
5	Stocks	£m	B	Outturn prices	2.4	2.0	2.0	2.2	2.2	2.2	2.2	2.3	2.3	2.4	2.4
6	Debtors	£m	C	Outturn prices	28.8	27.0	26.1	25.7	26.6	27.2	27.8	28.4	29.1	29.8	41.3
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	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9
12	Total current assets	£m	C	Outturn prices	64.1	48.4	47.8	48.9	49.8	50.5	51.1	51.7	52.4	53.2	64.8
<b>Creditors: amounts falling due within one year</b>															
13	Creditors	£m	C	Outturn prices	-118.0	-120.9	-113.6	-114.5	-117.0	-118.8	-120.9	-123.2	-126.5	-293.8	-302.7
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	-120.9	-113.6	-114.5	-117.0	-118.8	-120.9	-123.2	-126.5	-293.8	-302.7
16	Net current assets	£m	C	Outturn prices	-53.9	-72.5	-65.8	-65.6	-67.2	-68.3	-69.8	-71.5	-74.1	-240.7	-237.9
17	Total assets less current liabilities	£m	C	Outturn prices	1,838.6	1,904.0	1,984.4	2,063.5	2,142.9	2,223.1	2,304.0	2,383.8	2,464.0	2,694.0	3,089.6
<b>Creditors: amounts falling due after one year</b>															
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	-910.4	-973.4	-1,035.0	-1,095.0	-1,156.5	-1,219.8	-1,285.8	-1,356.2	-1,524.8	-1,869.4
18b	PPP Creditor	£m	B	Outturn prices	-95.1	-88.7	-82.1	-75.2	-68.0	-60.4	-52.6	-44.3	-35.7	-25.9	-15.1
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	-999.4	-1,056.9	-1,110.5	-1,163.3	-1,217.3	-1,272.7	-1,330.5	-1,392.3	-1,551.1	-1,884.9
<b>Provision for liabilities &amp; charges</b>															
21	Deferred tax provision	£m	C	Outturn prices	-187.4	-164.6	-144.6	-152.2	-160.2	-168.5	-177.1	-185.6	-194.0	-213.4	-215.9
22	Deferred income - grants and contributions	£m	B	Outturn prices	-19.5	-24.5	-29.6	-35.0	-40.6	-46.4	-52.2	-58.2	-64.4	-70.1	-76.0
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	-13.1	-6.3	-3.9	-3.9	-3.9	-3.9	-3.9	-3.9	-3.9	-3.9
25	Net Assets employed	£m	C	Outturn prices	639.2	697.1	743.2	756.9	770.0	782.2	793.1	800.7	804.6	850.6	904.0
<b>Capital and reserves</b>															
26	Income and Expenditure account	£m	C	Outturn prices	-32.5	25.4	71.5	85.2	98.3	110.5	121.4	129.0	132.9	178.9	232.3
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	697.1	743.2	756.9	770.0	782.2	793.1	800.7	804.6	850.6	904.0
Check					TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	FALSE	TRUE	TRUE	TRUE	TRUE

Current Cost Accounts

Line	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
<b>Fixed Assets</b>															
29	Tangible assets	£m	B	Outturn prices	8,304.5	8,544.6	8,766.0	9,069.6	9,391.5	9,723.1	10,065.2	10,415.8	10,777.0	11,459.3	12,155.6
29a	PPP assets	£m	B	Outturn prices	119.3	119.4	119.0	119.5	119.9	120.3	120.5	120.6	120.6	120.4	120.1
30	Third party contributions	£m	B	Outturn prices	-313.3	-324.4	-334.5	-348.2	-362.7	-377.9	-393.9	-410.7	-428.6	-446.4	-464.8
<b>Other Operating Assets and liabilities</b>															
31	Working capital	£m	B	Outturn prices	-81.6	-88.9	-82.6	-83.7	-85.3	-86.4	-87.9	-89.6	-92.2	-258.8	-256.0
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	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9
35	Net operating assets	£m	C	Outturn prices	8,046.7	8,254.8	8,472.4	8,763.0	9,069.3	9,384.9	9,709.8	10,042.0	10,382.7	10,880.5	11,560.8
<b>Non-operating assets and liabilities</b>															
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
<b>Creditors - amounts falling due after more than one year</b>															
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	-910.4	-973.4	-1,035.0	-1,095.0	-1,156.5	-1,219.8	-1,285.8	-1,356.2	-1,524.8	-1,869.4
44b	PPP Creditor	£m	B	Outturn prices	-95.1	-88.7	-82.1	-75.2	-68.0	-60.4	-52.6	-44.3	-35.7	-25.9	-15.1
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	-999.4	-1,056.9	-1,110.5	-1,163.3	-1,217.3	-1,272.7	-1,330.5	-1,392.3	-1,551.1	-1,884.9
<b>Provisions for liabilities &amp; charges</b>															
47	Deferred tax provision	£m	B	Outturn prices	-187.4	-164.6	-144.6	-152.2	-160.2	-168.5	-177.1	-185.6	-194.0	-213.4	-215.9
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	-13.1	-6.3	-3.9	-3.9	-3.9	-3.9	-3.9	-3.9	-3.9	-3.9
50	Total provisions	£m	C	Outturn prices	-201.1	-183.0	-155.7	-161.0	-169.0	-177.3	-185.9	-194.4	-202.8	-222.2	-224.7
51	Net assets employed	£m	C	Outturn prices	6,876.9	7,084.7	7,273.11	7,503.8	7,749.4	8,002.735	8,263.5	8,529.4	8,800.0	9,119.6	9,463.6
<b>Capital and reserves</b>															
52	Income and expenditure account	£m	C	Outturn prices	-355.7	-345.7	-333.7	-348.0	-355.4	-363.1	-372.1	-384.7	-401.5	-374.9	-329.3
53	Current cost reserve	£m	B	Outturn prices	6,560.9	6,758.8	6,935.1	7,180.2	7,433.0	7,694.2	7,963.9	8,242.4	8,529.8	8,822.6	9,121.2
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	7,084.7	7,273.11	7,503.8	7,749.4	8,002.735	8,263.5	8,529.4	8,800.0	9,119.6	9,463.6
OK					TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

Checks = 3

**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	26.6	36.7	29.5	38.2	40.4	41.9	40.7	39.0	95.1	120.2		
2	Working capital adjustment	£m	B	Outturn prices	-2.6	-2.4	-2.2	-2.8	-2.8	-2.9	-2.9	-3.0	-3.0	-3.1	-8.8		
3	Movement in working capital	£m	C	Outturn prices	0.6	7.3	-6.3	1.1	1.6	1.1	1.5	1.7	2.7	166.5	-2.7		
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	132.1	112.1	124.7	119.9	124.1	128.6	134.7	141.6	157.6	180.4		
6	Amortisation of PPP assets	£m	B	Outturn prices	4.0	3.3	3.4	3.5	3.6	3.7	3.9	4.0	4.1	4.3	4.4		
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	1.6	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.1		
9	Infrastructure renewals charge	£m	B	Outturn prices	30.8	33.5	32.3	25.3	26.0	26.7	27.5	28.2	29.0	107.5	111.1		
10	Other non-cash profit and loss items	£m	C	Outturn prices	-13.7	3.5	-6.8	-2.4	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	200.1	167.0	175.7	183.4	190.2	197.7	203.7	211.0	525.3	402.0		

**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	200.1	167.0	175.7	183.4	190.2	197.7	203.7	211.0	525.3	402.0		

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	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	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	0.0	0.0
16	Interest paid	£m	B	Outturn prices	-42.2	-51.1	-53.1	-55.9	-58.6	-61.3	-64.0	-66.9	-69.9	-75.4	-86.7		
17	Net cash flow from returns on Investment & servicing of finance	£m	C	Outturn prices	-42.1	-51.1	-53.1	-55.9	-58.6	-61.3	-64.0	-66.9	-69.9	-75.4	-86.7		

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	0.0	0.0	-19.8

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	-122.8	-131.5	-134.7	-137.8	-141.5	-144.5	-150.2	-475.0	-488.6		
20	Receipt of grants and contributions	£m	B	Outturn prices	5.8	5.9	5.9	6.3	6.5	6.7	6.7	7.0	7.2	6.7	6.9		
21	Infrastructure renewals expenditure	£m	B	Outturn prices	-31.4	-34.3	-32.1	-25.3	-26.0	-26.7	-27.5	-28.2	-29.0	-107.5	-111.1		
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	-147.7	-150.0	-153.6	-157.3	-161.7	-165.3	-171.5	-575.3	-592.4		
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	-23.9	-25.6	-27.4	-29.3	-31.4	-33.4	-37.0		

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	0.0	0.0
28	Net Cash flow before financing	£m	C	Outturn prices	-48.0	-30.5	-55.7	-53.4	-52.8	-54.0	-55.5	-57.8	-61.8	-158.8	-333.8		

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	27.8	63.1	61.6	60.0	61.5	63.3	66.0	70.4	168.6	344.6		
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	-7.2	-7.5	-7.9	-8.2	-8.7	-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	21.4	56.5	54.6	52.8	54.0	55.5	57.8	61.8	158.8	333.8		
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 TRUE TRUE TRUE TRUE TRUE TRUE 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	27.8	63.1	61.6	60.0	61.5	63.3	66.0	70.4	168.6	344.6		

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	3.3	3.12	3.10	3.08	3.06	3.02	2.98	4.8	4.4
8	Compliant with reference range	Yes/No	C			NO	OK	NO	NO						
9	Adjusted cash interest cover I (maintenance charges)	Nr.	C		0.1	0.5	0.5	0.4	0.6	0.6	0.6	0.6	0.5	1.2	1.1
10	Compliant with reference range	Yes/No	C			NO									
11	Adjusted cash interest cover II (maintenance expenditure)	Nr.	C			1.9	1.59	1.60	1.61	1.61	1.59	1.57	1.6	1.6	1.6
12	Compliant with reference range	Yes/No	C			OK	OK	NO	NO	OK	OK	NO	NO	NO	NO
13	Funds from operations:debt	%	C		14%	14%	11%	10.70%	10.61%	10.52%	10.40%	10.18%	9.96%	18%	16%
14	Compliant with reference range	Yes/No	C			OK	NO	OK	OK						
15	Retained cashflow:debt	%	C		11.7%	12.8%	8.7%	8.7%	8.7%	8.5%	8.4%	8.1%	7.9%	26.9%	13.7%
16	Compliant with reference range	Yes/No	C			OK	NO	OK	OK						
17	Gearing *	%	C				47.1%	46.9%	46.6%	46.3%	45.9%	45.6%	45.4%	44.5%	48.0%
18	Compliant with reference range	Yes/No	C				OK								
17a	Gearing * (adjusted for PPP asset /liability)	%	C				49.1%	48.7%	48.1%	47.5%	47.0%	46.5%	46.0%	44.9%	48.2%
18a	Compliant with reference range	Yes/No	C				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	910.4	973.4	1,035.0	1,095.0	1,156.5	1,219.8	1,285.8	1,356.2	1,524.8
20	Total Debt (closing)	£m	C		882.6	910.4	973.4	1,035.0	1,095.0	1,156.5	1,219.8	1,285.8	1,356.2	1,524.8	1,869.4
21	Increase (decrease) in debt	£m	C		75.0	27.8	63.1	61.6	60.0	61.5	63.3	66.0	70.4	168.6	344.6
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	910.4	972.7	1,033.0	1,093.0	1,154.5	1,217.8	1,283.8	1,354.2	1,522.8
26	Net debt (closing) *	£m	C		868.2	910.4	972.7	1,033.0	1,093.0	1,154.5	1,217.8	1,283.8	1,354.2	1,522.8	1,867.4
27	Increase (decrease) in Net debt	£m	C		58.3	42.2	62.3	60.3	60.0	61.5	63.3	66.0	70.4	168.6	344.6

\* 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	-27.8	-90.9	-152.4	-212.4	-273.9	-337.3	-403.3	-473.7	-642.2
29	Public borrowing used in the period	£m	C			-27.8	-63.1	-61.6	-60.0	-61.5	-63.3	-66.0	-70.4	-168.6	-344.6
30	Public borrowing available (closing)	£m	C			-27.8	-90.9	-152.4	-212.4	-273.9	-337.3	-403.3	-473.7	-642.2	-986.8
31	Breach of public borrowing available	Yes/No	C			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	
<b>Capital expenditure</b>																	
1	Maintenance Infrastructure	£m	B	Outturn prices	34.3	32.1	25.3	26.0	26.7	27.5	28.2	29.0	107.5	111.1			
2	Maintenance Non-Infrastructure	£m	B	Outturn prices	61.7	40.8	60.4	62.1	63.8	65.6	67.4	69.3	130.6	136.0			
3	Enhancement Infrastructure	£m	B	Outturn prices	30.7	36.3	31.7	32.3	32.8	33.8	34.3	36.1	141.6	143.0			
4	Enhancement Non-Infrastructure	£m	B	Outturn prices	35.6	39.8	33.1	33.8	34.5	35.3	35.9	37.7	196.0	202.6			
5	<b>Total</b>	£m	C	Outturn prices	<b>162.3</b>	<b>148.9</b>	<b>150.5</b>	<b>154.1</b>	<b>157.8</b>	<b>162.2</b>	<b>165.8</b>	<b>172.0</b>	<b>575.8</b>	<b>592.9</b>			
<b>Capital Investment carried forward</b>																	
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	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	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	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	0.0	0.0	0.0
10	<b>Total</b>	£m	C	Outturn prices	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Grants and contributions</b>																	
12	G&C - Non-Infrastructure	£m	C	Outturn prices	5.9	5.9	6.3	6.5	6.7	6.7	7.0	7.2	6.7	6.9			
13	<b>G&amp;C - Total</b>	£m	C	Outturn prices	<b>5.9</b>	<b>5.9</b>	<b>6.3</b>	<b>6.5</b>	<b>6.7</b>	<b>6.7</b>	<b>7.0</b>	<b>7.2</b>	<b>6.7</b>	<b>6.9</b>			
<b>Total</b>																	
14	Total - Maintenance Infrastructure	£m	C	Outturn prices	34.3	32.1	25.3	26.0	26.7	27.5	28.2	29.0	107.5	111.1			
15	Total - Maintenance Non-Infrastructure	£m	C	Outturn prices	61.7	40.8	60.4	62.1	63.8	65.6	67.4	69.3	130.6	136.0			
16	Total - Enhancement Infrastructure	£m	C	Outturn prices	30.7	36.3	31.7	32.3	32.8	33.8	34.3	36.1	141.6	143.0			
17	Total - Enhancement Non-Infrastructure	£m	C	Outturn prices	41.5	45.7	39.5	40.3	41.2	42.1	42.9	44.9	202.7	209.6			
18	<b>Total investment</b>	£m	C	Outturn prices	<b>168.2</b>	<b>154.9</b>	<b>156.8</b>	<b>160.7</b>	<b>164.5</b>	<b>168.9</b>	<b>172.7</b>	<b>179.2</b>	<b>582.5</b>	<b>599.8</b>			

**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	
<b>Capital expenditure</b>																	
19	Maintenance Infrastructure	£m	C	Base Year prices	33.4	30.4	23.2	23.1	22.9	22.8	22.6	22.5	80.7	80.7			
20	Maintenance Non-Infrastructure	£m	C	Base Year prices	59.9	38.7	55.4	55.0	54.7	54.4	54.1	53.7	98.0	98.7			
21	Enhancement Infrastructure	£m	C	Base Year prices	29.9	34.4	29.0	28.6	28.1	28.1	27.5	28.0	106.3	103.8			
22	Enhancement Non-Infrastructure	£m	C	Base Year prices	34.6	37.7	30.4	30.0	29.6	29.3	28.8	29.2	147.1	147.1			
23	<b>Total</b>	£m	C	Base Year prices	<b>157.8</b>	<b>141.2</b>	<b>138.0</b>	<b>136.7</b>	<b>135.3</b>	<b>134.5</b>	<b>133.0</b>	<b>133.4</b>	<b>432.1</b>	<b>430.2</b>			
<b>Capital Investment carried forward</b>																	
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	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	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	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	0.0	0.0	0.0
28	<b>Total</b>	£m	C	Base Year prices	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Grants and contributions</b>																	
30	G&C - Non-Infrastructure	£m	C	Base Year prices	5.7	5.6	5.8	5.8	5.8	5.6	5.6	5.6	5.0	5.0			
31	<b>G&amp;C - Total</b>	£m	C	Base Year prices	<b>5.7</b>	<b>5.6</b>	<b>5.8</b>	<b>5.8</b>	<b>5.8</b>	<b>5.6</b>	<b>5.6</b>	<b>5.6</b>	<b>5.0</b>	<b>5.0</b>			
<b>Total</b>																	
32	Total - Maintenance Infrastructure	£m	C	Base Year prices	33.4	30.4	23.2	23.1	22.9	22.8	22.6	22.5	80.7	80.7			
33	Total - Maintenance Non-Infrastructure	£m	C	Base Year prices	59.9	38.7	55.4	55.0	54.7	54.4	54.1	53.7	98.0	98.7			
34	Total - Enhancement Infrastructure	£m	C	Base Year prices	29.9	34.4	29.0	28.6	28.1	28.1	27.5	28.0	106.3	103.8			
35	Total - Enhancement Non-Infrastructure	£m	C	Base Year prices	40.3	43.3	36.2	35.8	35.3	34.9	34.4	34.8	152.1	152.1			
36	<b>Total investment</b>	£m	C	Base Year prices	<b>163.5</b>	<b>146.8</b>	<b>143.8</b>	<b>142.5</b>	<b>141.1</b>	<b>140.1</b>	<b>138.6</b>	<b>139.0</b>	<b>437.1</b>	<b>435.3</b>			

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%	-0.1%	-0.1%	-0.1%	-0.2%	-0.2%	-0.2%	39.0%	9.4%
2	Charge cap - Tariff Basket 2: Unmeasured Sewerage Services	%	B				-2.7%	3.4%	2.9%	2.4%	2.2%	2.6%	2.5%	39.0%	9.4%
3	Charge cap - Tariff Basket 3: Measured Water Supply	%	B				-2.9%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	39.0%	9.4%
4	Charge cap - Tariff Basket 4: Measured Sewerage Services	%	B				-5.0%	3.1%	3.1%	3.1%	3.2%	3.2%	3.1%	39.0%	9.4%
5	Charge cap - Tariff Basket 5: Trade effluent	%	B				-4.5%	6.0%	5.2%	5.0%	5.0%	5.0%	5.0%	39.0%	9.4%

**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				-0.2%	-3.5%	-3.5%	-3.5%	-3.6%	-3.6%	-3.6%	35.6%	6.0%
2	Charge cap - Tariff Basket 2: Unmeasured Sewerage Services	%	C				-5.2%	0.0%	-0.5%	-1.0%	-1.2%	-0.8%	-0.9%	35.6%	6.0%
3	Charge cap - Tariff Basket 3: Measured Water Supply	%	C				-5.4%	-1.1%	-1.1%	-1.1%	-1.1%	-1.1%	-1.1%	35.6%	6.0%
4	Charge cap - Tariff Basket 4: Measured Sewerage Services	%	C				-7.5%	-0.3%	-0.3%	-0.3%	-0.2%	-0.2%	-0.3%	35.6%	6.0%
5	Charge cap - Tariff Basket 5: Trade effluent	%	C				-7.0%	2.6%	1.8%	1.6%	1.6%	1.6%	1.6%	35.6%	6.0%

**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%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	39.0%	9.4%
4	Revenue Group 4: domestic unmeasured sewerage	%	B				-2.5%	3.3%	2.9%	2.4%	2.2%	2.6%	2.6%	39.0%	9.4%
5	Revenue Group 5: non-domestic measured water	%	B				-2.9%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	39.0%	9.4%
6	Revenue Group 6: non-domestic measured sewerage	%	B				-5.0%	3.1%	3.1%	3.1%	3.2%	3.2%	3.1%	39.0%	9.4%
7	Revenue Group 7: non-domestic unmeasured water	%	B				-2.7%	8.0%	9.0%	8.5%	5.5%	3.0%	2.0%	39.0%	9.4%
8	Revenue Group 8: non-domestic unmeasured sewerage	%	B				-6.4%	7.5%	8.0%	7.0%	5.5%	3.0%	2.0%	39.0%	9.4%
9	Revenue Group 9: trade effluent	%	B				-4.5%	6.0%	5.2%	5.0%	5.0%	5.0%	5.0%	39.0%	9.4%

**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				-2.5%	-3.4%	-3.4%	-3.4%	-3.4%	-3.4%	-3.4%	-3.4%	-3.4%
2	Revenue Group 2: domestic measured sewerage	%	B				-2.5%	-3.4%	-3.4%	-3.4%	-3.4%	-3.4%	-3.4%	-3.4%	-3.4%
3	Revenue Group 3: domestic unmeasured water	%	B				0.0%	-3.6%	-3.6%	-3.6%	-3.6%	-3.6%	-3.6%	35.6%	6.0%
4	Revenue Group 4: domestic unmeasured sewerage	%	B				-5.0%	-0.1%	-0.5%	-1.0%	-1.2%	-0.8%	-0.8%	35.6%	6.0%
5	Revenue Group 5: non-domestic measured water	%	B				-5.4%	-1.1%	-1.1%	-1.1%	-1.1%	-1.1%	-1.1%	35.6%	6.0%
6	Revenue Group 6: non-domestic measured sewerage	%	B				-7.5%	-0.3%	-0.3%	-0.3%	-0.2%	-0.2%	-0.3%	35.6%	6.0%
7	Revenue Group 7: non-domestic unmeasured water	%	B				-5.2%	4.6%	5.6%	5.1%	2.1%	-0.4%	-1.4%	35.6%	6.0%
8	Revenue Group 8: non-domestic unmeasured sewerage	%	B				-8.9%	4.1%	4.6%	3.6%	2.1%	-0.4%	-1.4%	35.6%	6.0%
9	Revenue Group 9: trade effluent	%	B				-7.0%	2.6%	1.8%	1.6%	1.6%	1.6%	1.6%	35.6%	6.0%

Calculation of dividend payable

<b>Closing RCV (2 years)</b>
<b>Closing RCV (PY)</b>
<b>Average RCV</b>
<b>Debt (-2 years)</b>
<b>Debt (PY)</b>
<b>Average debt</b>
<b>Average RCV less average debt</b>
<b>Dividend rate</b>
<b>Dividend payable (nominal)</b>

<b>Cost of Capital PC13</b>	4.09%
<b>Dividend Rate PC13</b>	2.50%
<b>Cost of Capital PC15</b>	3.53%
<b>Dividend Rate PC15</b>	2.16%
<b>Amended dividend rate FD</b>	<b>2.13%</b>

Note dividend paid one year in arrears

<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
2,054.8	2,192.2	2,335.4	2,484.5
2,192.2	2,335.4	2,484.5	2,640.4
2,123.5	2,263.8	2,409.9	2,562.5
973.4	1,035.0	1,095.0	1,156.5
1,035.0	1,095.0	1,156.5	1,219.8
1,004.2	1,065.0	1,125.7	1,188.2
1,119.3	1,198.8	1,284.2	1,374.3
2.13%	2.13%	2.13%	2.13%
23.9	25.6	27.4	29.3

Input

Input

AMENDED 20-11-14

<b>2020-21</b>	<b>2021-22</b>
2,640.4	2,802.4
2,802.4	2,973.3
2,721.4	2,887.8
1,219.8	1,285.8
1,285.8	1,356.2
1,252.8	1,321.0
1,468.6	1,566.8
2.13%	2.13%
31.4	33.4

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						365.0	376.3	384.9	393.9	405.4	417.1	577.8	630.0
3	Option 3: Tariff basket revenue	£m	I						368.6	377.4	385.8	394.0	403.2	412.7	572.6	625.9
4	Chosen option	£m	I				362.1	356.0	368.6	377.4	385.8	394.0	403.2	412.7	572.6	625.9

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)**

**Tariff increases per revenue group**

Percentage change in tariffs per revenue group				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	%						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2	Revenue Group 2: domestic measured sewerage	%						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3	Revenue Group 3: domestic unmeasured water	%						-0.23%	-0.23%	-0.24%	-0.24%	-0.24%	-0.24%	39.0%	9.4%
4	Revenue Group 4: domestic unmeasured sewerage	%						3.31%	2.86%	2.38%	2.23%	2.62%	2.58%	39.0%	9.4%
5	Revenue Group 5: non-domestic measured water	%						2.28%	2.28%	2.30%	2.30%	2.30%	2.30%	39.0%	9.4%
6	Revenue Group 6: non-domestic measured sewerage	%						3.14%	3.14%	3.14%	3.15%	3.15%	3.15%	39.0%	9.4%
7	Revenue Group 7: non-domestic unmeasured water	%						8.00%	9.00%	8.50%	5.50%	3.00%	2.00%	39.0%	9.4%
8	Revenue Group 8: non-domestic unmeasured sewerage	%						7.50%	8.00%	7.00%	5.50%	3.00%	2.00%	39.0%	9.4%
9	Revenue Group 9: trade effluent	%						6.00%	5.15%	5.02%	5.00%	5.00%	5.00%	39.0%	9.4%

Checks = 3

**Customer base: Revenue summary by source**

<b>Total revenue</b>		<b>Units</b>	<b>Field Type</b>	<b>P Referenc</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
1	Water revenue	£	B												
2	Waste water revenue	£	B												
3	Total revenue	£	C												
<b>Water revenue</b>		<b>Units</b>	<b>Field Type</b>	<b>P Referenc</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
4	Primary water revenue	£	B												
5	Nonprimary water revenue	£	B												
6	Total water revenue	£	C												
<b>Wastewater revenue</b>		<b>Units</b>	<b>Field Type</b>	<b>P Referenc</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
7	Primary waste water revenue	£	B												
8	Non-primary waste water revenue	£	B												
9	Total waste water revenue	£	C												
<b>Primary water revenue</b>		<b>Units</b>	<b>Field Type</b>	<b>P Referenc</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
10	Domestic	£	C												
11	Non-domestic	£	C												
12	Total Primary water revenue	£	C												
<b>Primary wastewater revenue</b>		<b>Units</b>	<b>Field Type</b>	<b>P Referenc</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
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				2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Units	Field Type	BP Reference											
1	£	C		39.0	39.2	38.6	38.2	39.3	40.5	41.7	43.0	44.3	61.5	67.3
2	£	C		24.9	25.3	24.1	24.4	25.4	26.4	27.4	28.5	29.7	41.3	45.2
3	£	C		123.9	124.6	128.3	128.7	129.2	129.6	130.0	130.3	130.6	181.6	198.6
4	£	C		147.0	141.0	138.1	143.4	148.2	152.5	156.6	161.4	166.3	231.2	252.9
5	£	C		24.6	23.8	23.0	24.1	25.3	26.5	27.7	29.1	30.6	42.5	46.5
6	£	C		9.8	9.9	9.6	9.8	10.0	10.3	10.6	10.9	11.3	14.5	15.4
7	£	C		369.2	363.7	361.7	368.6	377.4	385.8	394.0	403.2	412.7	572.6	625.9

**Revenue group**

Revenue group revenue summary				2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Units	Field Type	BP Reference											
8	£	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	£	C		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	£	C		121.5	122.3	126.3	126.7	127.1	127.5	127.9	128.2	128.6	178.8	195.6
11	£	C		144.0	138.3	135.7	141.0	145.8	150.0	154.2	159.1	164.0	228.0	249.4
12	£	C		39.0	39.2	38.6	38.2	39.3	40.5	41.7	43.0	44.3	61.5	67.3
13	£	C		24.9	25.3	24.1	24.4	25.4	26.4	27.4	28.5	29.7	41.3	45.2
14	£	C		2.4	2.2	2.0	2.1	2.1	2.1	2.1	2.1	2.0	2.8	3.0
15	£	C		3.0	2.7	2.4	2.4	2.4	2.4	2.4	2.4	2.3	3.2	3.5
16	£	C		24.6	23.8	23.0	24.1	25.3	26.5	27.7	29.1	30.6	42.5	46.5
17	£	C		9.8	9.9	9.6	9.8	10.0	10.3	10.6	10.9	11.3	14.5	15.4
18	£	C		369.2	363.7	361.7	368.6	377.4	385.8	394.0	403.2	412.7	572.6	625.9

Checks = 3

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

Tariff basket: 3      Revenue group: 5

numbers and volumes from PS

Tariff multipliers: Supply pipe size - existing customers				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	58,777	58,978	59,181	59,474	59,678	59,882	60,086
2	Over 20mm up to 25mm	nr	I	6,578	6,546	6,555	6,539	6,562	6,595	6,617	6,639	6,661
3	Over 25mm up to 40mm	nr	I	1,353	1,282	1,169	1,212	1,226	1,240	1,254	1,268	1,282
4	Over 40mm up to 50mm	nr	I	1,099	1,079	1,151	1,154	1,165	1,176	1,187	1,198	1,209
5	Over 50mm up to 75mm	nr	I	864	835	859	862	871	880	889	898	907
6	Over 75mm up to 100mm	nr	I	415	435	450	438	443	448	453	458	463
7	Over 100mm	nr	I	105	97	110	92	93	94	95	96	97
8	Total	nr	C	68,745	68,604	69,071	69,275	69,541	69,907	70,173	70,439	70,705
Tariff multipliers: Supply pipe size - new customers				2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
9	Up to 20mm	nr	I	-1	447	201	203	293	204	204	204	293
10	Over 20mm up to 25mm	nr	I	-32	9	-16	23	33	22	22	22	33
11	Over 25mm up to 40mm	nr	I	-71	-113	43	14	14	14	14	14	14
12	Over 40mm up to 50mm	nr	I	-20	72	3	11	11	11	11	11	11
13	Over 50mm up to 75mm	nr	I	-29	24	3	9	9	9	9	9	9
14	Over 75mm up to 100mm	nr	I	20	15	-12	5	5	5	5	5	5
15	Over 100mm	nr	I	-8	13	-18	1	1	1	1	1	1
16	Total	nr	C	-141	467	204	266	366	266	266	266	366
Standing charge tariffs - existing customers				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	67.5	69.0	70.6	72.3	73.9	75.6
18	Over 20mm up to 25mm	£	B	117.0	114.0	110.0	112.5	115.1	117.7	120.4	123.2	126.0
19	Over 25mm up to 40mm	£	B	213.0	208.0	202.0	206.6	211.3	216.2	221.1	226.2	231.4
20	Over 40mm up to 50mm	£	B	335.0	326.0	316.0	323.2	330.6	338.2	346.0	353.9	362.1
21	Over 50mm up to 75mm	£	B	660.0	643.0	624.0	638.2	652.8	667.8	683.2	698.9	714.9
22	Over 75mm up to 100mm	£	B	1195.0	1164.0	1130.0	1155.8	1182.1	1209.3	1237.1	1265.6	1294.7
23	Over 100mm	£	B	1697.0	1653.0	1605.0	1641.6	1679.0	1717.6	1757.1	1797.6	1838.9
Standing charge tariffs - new customers				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	67.5	69.0	70.6	72.3	73.9	75.6
25	Over 20mm up to 25mm	£	B	117.0	114.0	110.0	112.5	115.1	117.7	120.4	123.2	126.0
26	Over 25mm up to 40mm	£	B	213.0	208.0	202.0	206.6	211.3	216.2	221.1	226.2	231.4
27	Over 40mm up to 50mm	£	B	335.0	326.0	316.0	323.2	330.6	338.2	346.0	353.9	362.1
28	Over 50mm up to 75mm	£	B	660.0	643.0	624.0	638.2	652.8	667.8	683.2	698.9	714.9
29	Over 75mm up to 100mm	£	B	1195.0	1164.0	1130.0	1155.8	1182.1	1209.3	1237.1	1265.6	1294.7
30	Over 100mm	£	B	1697.0	1653.0	1605.0	1641.6	1679.0	1717.6	1757.1	1797.6	1838.9
Revenue - Standing charges - Existing Customers				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	3,879,282	3,981,298	4,086,088	4,200,763	4,312,121	4,426,379	4,543,612
32	Over 20mm up to 25mm	£	C	769,626	746,244	721,050	735,690	755,110	776,363	796,868	817,907	839,491
33	Over 25mm up to 40mm	£	C	288,189	266,656	236,138	250,406	259,074	268,059	277,320	286,866	296,704
34	Over 40mm up to 50mm	£	C	368,165	351,754	363,716	372,978	385,119	397,696	410,649	423,987	437,721
35	Over 50mm up to 75mm	£	C	570,240	536,905	536,016	550,152	568,570	587,658	607,322	627,580	648,449
36	Over 75mm up to 100mm	£	C	495,925	506,340	508,500	506,225	523,677	541,768	560,414	579,632	599,437
37	Over 100mm	£	C	178,185	160,341	176,550	151,027	156,149	161,458	166,929	172,566	178,374
38	Total	£	C	6,753,500	6,534,680	6,421,252	6,547,775	6,733,787	6,933,764	7,131,623	7,334,916	7,543,787
Revenue - Standing charges - New Customers				2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
39	Up to 20mm	£	C	-70	30,396	13,266	13,703	20,230	14,409	14,740	15,079	22,156
40	Over 20mm up to 25mm	£	C	-3,744	1,026	-1,760	2,588	3,797	2,590	2,649	2,710	4,159
41	Over 25mm up to 40mm	£	C	-15,123	-23,504	8,686	2,892	2,958	3,026	3,096	3,167	3,240
42	Over 40mm up to 50mm	£	C	-6,700	23,472	948	3,555	3,636	3,720	3,806	3,893	3,983
43	Over 50mm up to 75mm	£	C	-19,140	15,432	1,872	5,744	5,875	6,010	6,148	6,290	6,434
44	Over 75mm up to 100mm	£	C	23,900	17,460	-13,560	5,779	5,911	6,047	6,186	6,328	6,473
45	Over 100mm	£	C	-13,576	21,489	-28,890	1,642	1,679	1,718	1,757	1,798	1,839
46	Total	£	C	-34,453	85,771	-19,438	35,903	44,087	37,519	38,382	39,265	48,285
				additional due to lower MUR								
				2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Tariffs: Customer Volume				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	31,016,562	31,599,658	30,261,478	30,481,308	30,700,373	30,911,619	31,128,225	31,359,511
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	31,016,562	31,613,244	30,278,209	30,504,329	30,717,104	30,928,350	31,144,956	31,382,532
Volumetric Tariffs				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	1.0433	1.0670	1.0916	1.1167	1.1424	1.1686
51	Volumetric charge - new customers	£	B	1.0778	1.0500	1.0200	1.0433	1.0670	1.0916	1.1167	1.1424	1.1686
Revenue - Volumetric charges				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	32,567,390	32,231,651	31,570,468	32,524,843	33,512,042	34,518,716	35,560,091	36,648,266
53	Revenue from volumetric charge - new customers	£	C	0	0	13,858	17,455	24,565	18,264	18,684	19,114	26,904
54	Total volumetric Revenue	£	C	32,311,414	32,567,390	32,245,509	31,587,924	32,549,408	33,530,306	34,537,400	35,579,205	36,675,170
Domestic Allowance				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	7,694,201	7,823,125	7,678,554	7,754,925	7,820,116	7,885,002	7,950,960	8,029,622
56	Tariff applicable to Domestic Allowance	£	B	1.0778	1.0500	1.0200	1.0433	1.0670	1.0916	1.1167	1.1424	1.1686
57	Domestic Allowance Revenue	£	C	8,130,260	8,078,911	7,979,588	8,010,698	8,274,833	8,536,315	8,805,108	9,082,974	9,383,811
Revenue: P&Q=Charging Year				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	6,620,451	6,401,814	6,583,679	6,777,873	6,971,284	7,170,006	7,374,181	7,592,072
59	Volumetric	£	C	32,311,414	32,567,390	32,245,509	31,587,924	32,549,408	33,530,306	34,537,400	35,579,205	36,675,170
60	Assessed Charges revenue	£	I	0	0	0	0	0	0	0	0	0
61	Total non-domestic measured water revenue	£	C	39,030,461	39,187,841	38,647,323	38,171,602	39,327,281	40,501,590	41,707,405	42,953,386	44,267,242
Revenue: P=Charging Year; Q=Weighting Year - Bt(j)				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	6,567,657	6,697,065	6,888,664	7,093,241	7,295,651	7,503,619
63	Volumetric	£	C			30,578,625	32,358,214	33,732,667	33,051,215	34,063,899	35,090,438	36,144,390
64	Assessed Charges revenue	£	B			0	0	0	0	0	0	0
65	Total non-domestic measured water revenue	£	C			36,916,668	38,925,871	40,429,732	39,939,879	41,157,140	42,386,088	43,648,009

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	0
2	Number of single person assessed properties	nr	I			0	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	0
4	Number of multi-person assessed properties	nr	I			0	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	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	0
7	Total Volume	m3	I			0	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	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	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	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	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	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	0
14	Volumetric Charge	£	C			0	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	0
16	Two person assessed properties	£	C			0	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	0
18	Total Revenue	£	C			0	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

numbers and volumes from PS

Tariff multipliers: Standing Charge: Supply pipe size- existing customers				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	14,927	15,132	15,300	15,543	15,712	15,881	16,050
2	Over 20mm up to 25mm	nr	I	4,812	4,681	4,682	4,714	4,733	4,760	4,778	4,796	4,814
3	Over 25mm up to 40mm	nr	I	1,225	1,142	1,056	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	732	735	742	749	756	763	770
6	Over 75mm up to 100mm	nr	I	367	381	402	390	394	398	402	406	410
7	Over 100mm	nr	I	88	81	92	72	73	74	75	76	77
8	Total	nr	C	22,627	22,361	22,901	23,160	23,380	23,683	23,903	24,123	24,343
											3.2%	
Tariff multipliers: Standing Charge: Supply pipe size- new customers				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	522	205	168	243	169	169	169	243
10	Over 20mm up to 25mm	nr	I	-131	1	32	19	27	18	18	18	27
11	Over 25mm up to 40mm	nr	I	-83	-86	42	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	13	3	7	7	7	7	7	7
14	Over 75mm up to 100mm	nr	I	14	21	-12	4	4	4	4	4	4
15	Over 100mm	nr	I	-7	11	-20	1	1	1	1	1	1
16	Total	nr	C	-266	540	259	220	303	220	220	220	303
Revenue - Standing charges - Existing Customers				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	78.4	80.8	83.4	86.0	88.7	91.5
18	Over 20mm up to 25mm	£	B	134.0	133.0	126.0	130.0	134.0	138.2	142.6	147.1	151.7
19	Over 25mm up to 40mm	£	B	243.0	242.0	230.0	237.2	244.7	252.4	260.3	268.5	277.0
20	Over 40mm up to 50mm	£	B	383.0	381.0	362.0	373.4	385.1	397.2	409.7	422.6	435.9
21	Over 50mm up to 75mm	£	B	755.0	752.0	714.0	736.4	759.5	783.4	808.1	833.5	859.8
22	Over 75mm up to 100mm	£	B	1366.0	1360.0	1291.0	1331.5	1373.3	1416.5	1461.1	1507.1	1554.6
23	Over 100mm	£	B	1942.0	1934.0	1837.0	1894.7	1954.2	2015.5	2079.0	2144.5	2212.1
Revenue - Standing charges - New Customers				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	78.4	80.8	83.4	86.0	88.7	91.5
25	Over 20mm up to 25mm	£	B	134.0	133.0	126.0	130.0	134.0	138.2	142.6	147.1	151.7
26	Over 25mm up to 40mm	£	B	243.0	242.0	230.0	237.2	244.7	252.4	260.3	268.5	277.0
27	Over 40mm up to 50mm	£	B	383.0	381.0	362.0	373.4	385.1	397.2	409.7	422.6	435.9
28	Over 50mm up to 75mm	£	B	755.0	752.0	714.0	736.4	759.5	783.4	808.1	833.5	859.8
29	Over 75mm up to 100mm	£	B	1366.0	1360.0	1291.0	1331.5	1373.3	1416.5	1461.1	1507.1	1554.6
30	Over 100mm	£	B	1942.0	1934.0	1837.0	1894.7	1954.2	2015.5	2079.0	2144.5	2212.1
Standing charge revenue- existing customers				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	1,134,452	1,186,143	1,236,970	1,296,074	1,351,437	1,409,001	1,468,851
32	Over 20mm up to 25mm	£	C	644,808	622,573	589,932	612,614	634,397	658,050	681,345	705,455	730,408
33	Over 25mm up to 40mm	£	C	297,675	276,364	242,880	260,470	271,585	283,141	295,183	307,703	320,720
34	Over 40mm up to 50mm	£	C	376,872	362,712	365,620	380,461	395,873	411,878	428,540	445,842	463,809
35	Over 50mm up to 75mm	£	C	575,310	540,688	522,648	541,268	563,581	586,761	610,901	635,979	662,031
36	Over 75mm up to 100mm	£	C	501,322	518,160	518,982	519,300	541,099	563,755	587,358	611,888	637,381
37	Over 100mm	£	C	170,896	156,654	169,004	136,417	142,655	149,150	155,927	162,983	170,329
38	Total	£	C	3,718,003	3,629,551	3,543,518	3,636,673	3,786,160	3,948,809	4,110,690	4,278,852	4,453,529
Standing charge revenue- new customers				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	41,760	15,580	13,169	19,646	14,092	14,536	14,994	22,239
40	Over 20mm up to 25mm	£	C	-17,554	133	4,032	2,469	3,619	2,488	2,567	2,648	4,097
41	Over 25mm up to 40mm	£	C	-20,169	-20,812	9,660	2,847	2,936	3,028	3,124	3,222	3,324
42	Over 40mm up to 50mm	£	C	-12,256	22,098	3,258	3,360	3,466	3,575	3,687	3,803	3,923
43	Over 50mm up to 75mm	£	C	-32,465	9,776	2,142	5,155	5,317	5,484	5,656	5,835	6,018
44	Over 75mm up to 100mm	£	C	19,124	28,560	-15,492	5,326	5,493	5,666	5,844	6,028	6,218
45	Over 100mm	£	C	-13,594	21,274	-36,740	1,895	1,954	2,016	2,079	2,145	2,212
46	Total	£	C	-75,634	102,789	-17,560	34,221	42,431	36,349	37,494	38,675	48,031
Tariffs: volumetric charge				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	1,6894	1,7425	1,7972	1,8538	1,9122	1,9724
48	Volumetric charge- new customers	£	B	1,7326	1,7250	1,6380	1,6894	1,7425	1,7972	1,8538	1,9122	1,9724
Customer volume				2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
							58214	116187	176193	235824	297603	360690
49	Volume subject to volumetric charge- existing customers inc. DAV	m3	I	12,278,109	12,495,004	12,532,908	12,246,182	12,352,242	12,455,686	12,553,817	12,654,096	12,765,270
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	12,495,004	12,543,559	12,259,272	12,370,271	12,468,776	12,566,907	12,667,186	12,783,299
Revenue - volumetric charges				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	21,553,882	20,528,903	20,689,106	21,523,552	22,385,301	23,272,353	24,197,186	25,178,681
53	Revenue from volumetric charge-new customers	£	C	0	0	17,446	22,115	31,414	23,525	24,266	25,031	35,560
54	Total volumetric charge	£	C	21,273,052	21,553,882	20,546,349	20,711,221	21,554,966	22,408,826	23,296,620	24,222,217	25,214,241
Domestic Allowance				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	2,507,327	2,570,862	2,476,915	2,523,505	2,560,917	2,598,253	2,636,019	2,683,633
56	Tariff applicable to Domestic Allowance	£	B	1,7326	1,7250	1,6380	1,6894	1,7425	1,7972	1,8538	1,9122	1,9724
57	Domestic Allowance Revenue	£	C	4,166,340	4,325,139	4,211,072	4,184,582	4,397,161	4,602,468	4,816,660	5,040,601	5,293,295
Revenue: Non-domestic sewerage				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	3,732,340	3,525,958	3,670,894	3,828,591	3,985,158	4,148,184	4,317,527	4,501,560
59	Volumetric	£	C	21,273,052	21,553,882	20,546,349	20,711,221	21,554,966	22,408,826	23,296,620	24,222,217	25,214,241
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	25,286,222	24,072,307	24,382,115	25,383,557	26,393,984	27,444,804	28,539,744	29,715,801
Revenue: P=Charging Year; Q=Weighting Year - Bt(I)				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	3,654,784	3,750,865	3,905,045	4,073,196	4,240,177	4,413,636
63	Volumetric	£	C			20,111,543	21,109,475	21,856,917	22,032,306	22,932,094	23,842,817	24,787,423
64	Assessed Charges revenue	£	I									
65	Total non-domestic measured sewerage revenue	£	C			23,557,447	24,764,259	25,607,782	25,937,352	27,005,290	28,082,994	29,201,059

Checks = 3

**Customer base: Non domestic unmeasured water**

numbers from AIR

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	60.9	66.0	69.7	71.8	73.2
6	Variable charge	£	B					20.9	20.4	19.9	21.4	23.4	25.4	26.8	27.6	28.1
7	Capped charge	£	B					860.0	840.0	810.0	874.8	953.5	1034.6	1091.5	1124.2	1146.7
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	487,504	496,263	503,513	501,040	488,445	470,036
10	Variable Charge Revenue from uncapped properties	£	C					1,481,239	1,359,022	1,249,035	1,268,568	1,291,326	1,310,150	1,303,744	1,270,996	1,223,118
11	Total capped revenue	£	C					355,180	325,920	296,460	300,931	306,084	310,375	308,890	301,293	290,118
12	Total	£	C					2,405,227	2,206,795	2,025,478	2,057,003	2,093,673	2,124,038	2,113,674	2,060,734	1,983,272
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	518,381	531,379	538,445	531,206	516,072	498,214
14	Variable charge revenue from uncapped properties	£	C							1,323,451	1,348,958	1,382,739	1,401,089	1,382,209	1,342,856	1,296,415
15	Total capped revenue	£	C							314,280	320,177	328,015	332,101	327,445	318,157	307,319
16	Total	£	C							2,146,303	2,187,516	2,242,133	2,271,635	2,240,860	2,177,084	2,101,949
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

1.23% 1.06% 0.73% 0.55% 0.55% 0.55% 0.54% 0.54% 0.54%

numbers from AIR

Tariff basket: 1

Revenue 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	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	0.0
10	Variable charge	£	B				1.5759	1.5704	1.6089	1.6052	1.6015	1.5978	1.5939	1.5901	1.5863	
11	Capped charge	£	B				630.4	628.2	643.6	642.1	640.6	639.1	637.6	636.0	634.5	
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	49.06	48.94	48.83	48.71	48.60	48.48	
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	73.58	73.41	73.24	73.06	72.89	72.71	
14	Affordability tariff for properties with capital value over £100,000	£	B				96.32	95.98	98.33	98.10	97.88	97.65	97.41	97.18	96.95	
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	0
16	Variable Charge Revenue from uncapped properties	£	C				118,090,440	118,926,449	122,730,219	123,126,284	123,518,653	123,902,356	124,277,346	124,649,821	125,019,793	
17	Total Capped Revenue	£	C				3,397,010	3,421,585	3,530,515	3,542,335	3,553,405	3,564,228	3,575,438	3,585,938	3,596,367	
18	Total Standard Customer Revenue	£	C				121,487,450	122,348,034	126,260,735	126,668,619	127,072,058	127,466,584	127,852,784	128,235,759	128,616,160	
Affordability 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	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	0
21	Revenue from properties with capital value over £100,000	£	C				0	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	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	126,668,619	127,072,058	127,466,584	127,852,784	128,235,759	128,616,160	
25	Total revenue from affordability tariffs	£	C				0	0	0	0	0	0	0	0	0	0
26	Low Income Protection Subsidy	£	I				0	0	0	0	0	0	0	0	0	0
27	Total	£	C				121,487,450	122,348,034	126,260,735	126,668,619	127,072,058	127,466,584	127,852,784	128,235,759	128,616,160	
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	125,971,597	126,377,281	126,773,439	127,160,664	127,545,938	127,927,993
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	125,971,597	126,377,281	126,773,439	127,160,664	127,545,938	127,927,993
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**

**0.91% 0.89% 0.70% 0.53% 0.53% 0.53% 0.53% 0.52% 0.52%**  
**numbers from AIR**

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	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	0.0
10	Variable charge	£	B				2.2715	2.1631	2.1079	2.1776	2.2399	2.2932	2.3444	2.4057	2.4679	2.4679
11	Capped charge	£	B				908.6	865.2	843.1	871.0	895.9	917.2	937.7	962.3	987.1	987.1

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	53.7	55.3	56.6	57.9	59.4	60.9	
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	80.6	82.9	84.9	86.8	89.1	91.4	
14	Affordability tariff for properties with capital value over £100,000	£	B				112.1	106.8	104.0	107.5	110.6	113.2	115.7	118.7	121.8	

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	0
16	Variable Charge Revenue from uncapped properties	£	C				139,976,951	134,478,554	131,972,641	137,065,789	141,737,143	145,875,270	149,916,444	154,644,927	159,462,590	
17	Total Capped Revenue	£	C				3,994,982	3,837,990	3,766,217	3,911,677	4,045,107	4,162,407	4,277,842	4,412,896	4,550,501	
18	Total Standard Customer Revenue	£	C				143,971,933	138,316,544	135,738,858	140,977,467	145,782,250	150,037,677	154,194,286	159,057,822	164,013,091	

Affordability 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	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	0
21	Revenue from properties with capital value over £100,000	£	C				0	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	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	140,977,467	145,782,250	150,037,677	154,194,286	159,057,822	164,013,091	
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	140,977,467	145,782,250	150,037,677	154,194,286	159,057,822	164,013,091	

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	140,228,008	145,011,346	149,249,356	153,387,427	158,229,847	163,163,742
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	140,228,008	145,011,346	149,249,356	153,387,427	158,229,847	163,163,742
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**

**numbers from AIR**

Tariff basket: 2

Revenue 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	89.8	94.8	97.6	99.6
6	Variable charge	£	B					30.4	29.1	27.2	29.3	31.6	33.8	35.7	36.7	37.5
7	Capped charge	£	B					970.0	920.0	860.0	924.5	998.5	1068.4	1127.1	1160.9	1184.1

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	570,512	568,631	555,141	535,184
10	Variable charge revenue from uncapped properties	£	C					1,770,043	1,586,701	1,403,382	1,420,734	1,435,319	1,438,608	1,433,861	1,400,044	1,349,712
11	Total capped revenue	£	C					538,350	479,320	423,980	428,968	433,332	433,751	432,811	422,577	407,345
12	Total standard customer revenue	£	C					3,010,512	2,695,381	2,383,855	2,413,112	2,437,850	2,442,871	2,435,302	2,377,762	2,292,242

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	609,043	601,890	585,690	566,244
14	Variable charge revenue from uncapped properties	£	C							1,485,178	1,508,635	1,534,392	1,535,791	1,517,731	1,476,877	1,428,045
15	Total capped revenue	£	C							448,060	455,779	463,285	463,665	457,607	445,795	431,028
16	Total standard customer revenue	£	C							2,522,193	2,562,644	2,606,161	2,608,499	2,577,229	2,508,362	2,425,317
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

volumes from PS

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	417	440	474	508	542	576	576	576
Tariff multipliers: Standard strength (regional 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) (Os)	mg/l	I				332	310	285	260	260	260	260	260	260
3	Total suspended solids (SS)	mg/l	I				247	226	225	240	240	240	240	240	240
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) (Ot)	mg/l	I				945	921	865	820	774	729	683	683	683
5	Trade effluent weighted average strength (SS) (St)	mg/l	I				300	295	291	288	285	282	279	279	279
6	Annual chargeable volume (excluding large users)	m3	I				3,312,686	3,416,776	3,627,539	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	0.2017	0.2121	0.2228	0.2339	0.2456	0.2579
8	Volumetric treatment charge (V)	£/m3	B				0.2343	0.2246	0.2146	0.2275	0.2392	0.2512	0.2638	0.2769	0.2908
9	Biological treatment charge (B)	£/m3	B				0.1552	0.1487	0.1421	0.1506	0.1584	0.1663	0.1747	0.1834	0.1926
10	Treatment and disposal of sludge charge (S)	£/m3	B				0.1809	0.1734	0.1657	0.1756	0.1847	0.1940	0.2037	0.2138	0.2245
11	Standard unit cost	£/m3	B				0.7781	0.7459	0.7127	0.7555	0.7944	0.8342	0.8760	0.9198	0.9657
	large user tariff						1.1035	1.0919	1.0504	1.1150	1.1421	1.1682	1.1932	1.2529	1.3155
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	96.45	96.86	97.27	97.68	98.07	98.46
13	Infiltration (assumed at 60%)	Mm3	C				58.9	59.1	59.3	57.9	58.1	58.4	58.6	58.8	59.1
14	Total Sewerage (Wastewater)	Mm3	I				261.90	262.40	263.20	259.23	259.89	260.53	261.20	261.82	262.44
15	Total Drainage (excluding sewage) entering WWTW	Mm3	C				163.8	163.9	164.3	162.8	163.0	163.3	163.5	163.8	164.0
16	Surface Water Drainage and infil entering works	Mm3	C				131.4	131.7	131.9	130.5	130.7	130.9	131.2	131.4	131.7
17	Surface Water Drainage to treatment (excl 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	53.99	56.74	59.57	62.52	65.63	68.88
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	20,303,502	21,349,133	22,420,859	23,541,902	24,718,997	25,954,947
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	3,730,858	3,810,430	3,843,643	3,960,234	4,074,535	4,185,847	4,395,139	4,614,896
28	Total Revenue Trade Effluent and Roads Drainage	£	C				24,570,149	23,779,738	22,964,677	24,147,145	25,309,367	26,495,395	27,727,749	29,114,136	30,569,843
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	3,778,839	4,247,067	4,244,478	4,366,990	4,492,175	4,614,896
30	Total Revenue Roads Drainage	£	C						19,154,248	20,303,502	21,349,133	22,420,859	23,541,902	24,718,997	25,954,947

Checks = 3

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	64,599	85,200	88,097	91,092	94,189	97,392	100,703	104,127
3	Provision of information	£	I				0	0	0	0	0	0	0	0	0
4	Miscellaneous charges not included above	£	I				219,793	224,353	267,494	276,589	285,993	295,716	305,771	316,167	326,917
5	Total	£	C				292,112	288,952	352,694	364,686	377,085	389,906	403,163	416,870	431,044
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 m <sup>3</sup>	m <sup>2</sup>	I				2,154,714	2,215,147	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 100,000m <sup>3</sup> and 250,000 m <sup>3</sup>	m <sup>3</sup>	I				1,435,736	1,420,947	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 250,000m <sup>3</sup> and 500,000 m <sup>3</sup>	m <sup>3</sup>	I				965,414	958,088	947,449	947,449	947,449	947,449	947,449	947,449	947,449
9	Annual consumption over 500,000 m <sup>3</sup>	m <sup>3</sup>	I				1,327,296	1,293,271	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 m <sup>3</sup>	m <sup>3</sup>	C				5,883,160	5,887,453	5,776,496	5,776,496	5,776,496	5,776,496	5,776,496	5,776,496	5,776,496
							1.0660	1.0990	1.1264	1.1363	1.1694	1.1957			
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 100,000m <sup>3</sup>	£	I				1.0778	1.0500	1.0200	1.0433	1.0670	1.0916	1.1167	1.1424	1.1686
12	On annual consumption between 100,000m <sup>3</sup> and 250,000 m <sup>3</sup>	£	I				0.8622	0.8400	0.8160	0.8346	0.8536	0.8733	0.8934	0.9139	0.9349
13	On annual consumption between 250,000m <sup>3</sup> and 500,000 m <sup>3</sup>	£	I				0.8084	0.7875	0.7650	0.7824	0.8003	0.8187	0.8375	0.8568	0.8765
14	On annual consumption over 500,000 m <sup>3</sup>	£	I				0.7545	0.7350	0.7140	0.7303	0.7469	0.7641	0.7817	0.7997	0.8181
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 100,000m <sup>3</sup>	£	C				2,322,351	2,325,904	2,158,892	2,208,115	2,258,460	2,310,404	2,363,544	2,417,905	2,473,517
16	Large user revenue on annual consumption between 100,000m <sup>3</sup> and 250,000 m <sup>3</sup>	£	C				1,237,949	1,193,595	1,165,288	1,191,857	1,219,031	1,247,069	1,275,752	1,305,094	1,335,111
17	Large user revenue on annual consumption between 250,000m <sup>3</sup> and 500,000 m <sup>3</sup>	£	C				780,392	754,494	724,798	741,324	758,226	775,665	793,505	811,756	830,426
18	Large user revenue on annual consumption over 500,000 m <sup>3</sup>	£	C				1,001,392	950,554	917,088	937,998	959,384	981,450	1,004,023	1,027,116	1,050,740
19	Standing Charge revenue	£	I				36,668	30,998	35,583	36,956	38,038	39,188	40,264	41,108	41,108
20	Total Large user revenue	£	C				5,378,752	5,255,546	5,001,650	5,116,249	5,233,139	5,353,506	5,476,012	5,602,135	5,730,902
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	288,952	352,694	364,686	377,085	389,906	403,163	416,870	431,044
28	Large user tariff revenue	£	C				5,378,752	5,255,546	5,001,650	5,116,249	5,233,139	5,353,506	5,476,012	5,602,135	5,730,902
29	Other revenue	£	C				0	0	0	0	0	0	0	0	0
30	Total revenue	£	C				5,670,863	5,544,499	5,354,344	5,480,935	5,610,224	5,743,412	5,879,174	6,019,005	6,161,945

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	Tanker 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	296,373	272,438	281,700	291,278	301,182	311,422	322,010	332,959
38	Total	£	C				256,929	296,373	272,438	281,700	291,278	301,182	311,422	322,010	332,959
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 100,000m <sup>3</sup>	m <sup>2</sup>	I				596,184	667,665	635,615	635,615	635,615	635,615	635,615	635,615	635,615
40	Annual consumption between 100,000m <sup>3</sup> and 250,000 m <sup>3</sup>	m <sup>3</sup>	I				230,356	205,985	227,552	227,552	227,552	227,552	227,552	227,552	227,552
41	Annual consumption between 250,000m <sup>3</sup> and 500,000 m <sup>3</sup>	m <sup>3</sup>	I				0	9,359	15,610	15,610	15,610	15,610	15,610	15,610	15,610
42	Annual consumption over 500,000 m <sup>3</sup>	m <sup>3</sup>	I				0	0	0	0	0	0	0	0	0
43	Total Large User annual consumption m <sup>3</sup>	m <sup>3</sup>	C				826,540	883,009	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 100,000m <sup>3</sup>	£	I				1.7326	1.7250	1.6380	1.6894	1.7425	1.7972	1.8538	1.9122	1.9724
45	On annual consumption between 100,000m <sup>3</sup> and 250,000 m <sup>3</sup>	£	I				1.7326	1.7250	1.6380	1.6894	1.7425	1.7972	1.8538	1.9122	1.9724
46	On annual consumption between 250,000m <sup>3</sup> and 500,000 m <sup>3</sup>	£	I				1.7326	1.7250	1.6380	1.6894	1.7425	1.7972	1.8538	1.9122	1.9724
47	On annual consumption over 500,000 m <sup>3</sup>	£	I				1.7326	1.7250	1.6380	1.6894	1.7425	1.7972	1.8538	1.9122	1.9724
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 100,000m <sup>3</sup>	£	C				1,032,948	1,151,722	1,041,138	1,073,829	1,107,548	1,142,325	1,178,308	1,215,424	1,253,710
49	Large user revenue on annual consumption between 100,000m <sup>3</sup> and 250,000 m <sup>3</sup>	£	C				399,115	355,324	372,730	384,433	396,504	408,955	421,837	435,125	448,831
50	Large user revenue on annual consumption between 250,000m <sup>3</sup> and 500,000 m <sup>3</sup>	£	C				0	16,144	25,569	26,372	27,200	28,054	28,938	29,850	30,790
51	Large user revenue on annual consumption over 500,000 m <sup>3</sup>	£	C				0	0	0	0	0	0	0	0	0
52	Standing Charge revenue	£	I				31,910	25,678	30,767	31,697	32,484	32,823	33,860	34,624	35,298
53	Total Large user revenue (sewerage)	£	C				1,463,973	1,548,869	1,470,203	1,516,332	1,563,736	1,612,157	1,662,943	1,715,023	1,768,629
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	m <sup>3</sup>	B				2,151,087	2,218,679	2,355,537	2,238,411	2,251,600	2,264,789	2,277,978	2,277,978	2,277,978
55	Tariff (explain formula)	£/m <sup>3</sup>	B				1.104	1.109	1.050	1.115	1.142	1.168	1.193	1.253	1.315
56	Trade Effluent Large User Revenue	£	C				2,373,755	2,460,499	2,474,297	2,495,864	2,571,572	2,645,793	2,718,073	2,853,977	2,996,676
57	Trade Effluent total volume (chargeable volume)	m <sup>3</sup>	C				5,463,773	5,635,455	5,983,076	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							

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	39.2	38.6	38.2	39.3	40.5	41.7	43.0	44.3
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	25.3	24.1	24.4	25.4	26.4	27.4	28.5	29.7
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	126.7	127.1	127.5	127.9	128.2	128.6
7	Waste water - primary revenue: domestic unmeasured sewerage charges	2	4	144.0	138.3	135.7	141.0	145.8	150.0	154.2	159.1	164.0
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	2.4	2.3
9	Waste water - primary revenue: trade effluent and roads drainage charges	5	9	24.6	23.8	23.0	24.1	25.3	26.5	27.7	29.1	30.6
10	Water - non-primary revenue : Non tariff basket water revenue	Non-tariff	10	5.7	5.5	5.4	5.5	5.6	5.7	5.9	6.0	6.2
11	Waste water: - non-primary revenue : Non tariff basket sewerage revenue	Non-tariff	10	4.1	4.3	4.2	4.3	4.4	4.6	4.7	4.9	5.1
12	Total			369.2	363.67	361.7	368.6	377.4	385.8	394.0	403.2	412.7

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	39.2	38.6	38.2	39.3	40.5	41.7
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	25.3	24.1	24.4	25.4	26.4	27.4
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	126.7	127.1	127.5	127.9
7	Waste water - primary revenue: domestic unmeasured sewerage charges	2	4			144.0	138.3	135.7	141.0	145.8	150.0	154.2
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	23.0	24.1	25.3	26.5	27.7
12	Total					359.4	353.8	352.1	358.8	367.4	375.5	383.5

Revenue : A(t)i or B(t)		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	38.9	40.4	39.9	41.2	42.4	43.6
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	24.8	25.6	25.9	27.0	28.1	29.2
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	126.0	126.4	126.8	127.2	127.5	127.9
19	Waste water - primary revenue: domestic unmeasured sewerage charges	2	4			134.8	140.2	145.0	149.2	153.4	158.2	163.2
20	Waste water - primary revenue: non-domestic unmeasured sewerage charges	2	8			2.5	2.6	2.6	2.6	2.6	2.5	2.4
21	Waste water - primary revenue: trade effluent charges	5	9			22.5	24.1	25.6	26.7	27.9	29.2	30.6
22	Total					347.8	358.7	367.9	373.4	381.4	390.1	399.0

Revenue : A(t-1)i or B(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 measured water charges	3	5			38.0	38.1	39.5	39.0	40.2	41.4	42.7
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	24.0	24.8	25.1	26.2	27.2	28.3
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	126.0	126.4	126.8	127.2	127.5
29	Waste water - primary revenue: domestic unmeasured sewerage charges	2	4			137.1	134.8	140.2	145.0	149.2	153.4	158.2
30	Waste water - primary revenue: non-domestic unmeasured sewerage charges	2	8			2.9	2.5	2.6	2.6	2.6	2.6	2.5
31	Waste water - primary revenue: trade effluent charges	5	9			23.6	22.7	24.3	25.4	26.6	27.8	29.1
32	Total					349.8	349.6	359.6	365.8	373.9	381.8	390.6

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%	-0.1%	-0.1%	-0.1%	-0.2%	-0.2%	-0.2%
36	Charge cap - Tariff Basket 2: Unmeasured Sewerage Services	2			-2.7%	3.4%	2.9%	2.4%	2.2%	2.6%	2.5%
37	Charge cap - Tariff Basket 3: Measured Water Supply	3			-2.9%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%
38	Charge cap - Tariff Basket 4: Measured Sewerage Services	4			-5.0%	3.1%	3.1%	3.1%	3.2%	3.2%	3.1%
39	Charge cap - Tariff Basket 5: Trade effluent	5			-4.5%	6.0%	5.2%	5.0%	5.0%	5.0%	5.0%
40	WACI - Tariff basket				-1.2%	2.2%	1.9%	1.7%	1.6%	1.8%	1.8%

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%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%
64	Charge cap - Revenue Group 4: Domestic unmeasured sewerage	2	4			-2.5%	3.3%	2.9%	2.4%	2.2%	2.6%	2.6%
65	Charge cap - Revenue Group 5: Non-domestic measured water	3	5			-2.9%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%
66	Charge cap - Revenue Group 6: Non-domestic measured sewerage	4	6			-5.0%	3.1%	3.1%	3.1%	3.2%	3.2%	3.1%
67	Charge cap - Revenue Group 7: Non-domestic unmeasured water	1	7			-2.7%	8.0%	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%	7.0%	5.5%	3.0%	2.0%
69	Charge cap - Revenue Group 9: Trade effluent	5	9			-4.5%	6.0%	5.2%	5.0%	5.0%	5.0%	5.0%
70	WACI - Revenue groups					-1.2%	2.2%	1.9%	1.7%	1.7%	1.8%	1.8%

NI Water non domestic sewerage / trade effluent differential		Units	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Cell Type	AIR ref
	Trade Effluent Unit Charge (R)	£	19,920	19,030	20,172	21,211	22,275	23,389	24,559	25,787	b/f	
	Trade Effluent Unit Charge (V)	£	22,460	21,460	22,748	23,919	25,120	26,376	27,695	29,079	b/f	
	Trade Effluent Unit Charge (B)	£	14,970	14,210	15,063	15,938	16,833	17,765	18,738	19,755	b/f	
	Trade Effluent Unit Charge (S)	£	17,340	16,570	17,564	18,469	19,396	20,366	21,384	22,453	b/f	
	Trade Effluent (B)	kg	47,967	49,860	57,933	60,917	63,975	67,173	70,532	74,059	cal	
	Trade Effluent (S)	kg	76,727	73,644	73,184	76,953	80,816	84,867	89,100	93,555	cal	
	Trade Effluent Regional Strength (Os)	mg/l	310	285	260	260	260	260	260	260	cal	
	Trade Effluent Regional Strength (Ss)	mg/l	226	225	240	240	240	240	240	240	cal	
	Forecast Treatment level at 1 October (X)	%	0.0185	0.0176	0.0176	0.0176	0.0176	0.0176	0.0176	0.0176	input	need to update for the 2013-14 year
	Forecast Treatment level at 1 October (Y)	%	0.0063	0.0057	0.0057	0.0057	0.0057	0.0057	0.0057	0.0057	input	need to update for the 2013-14 year
	Forecast Treatment level at 1 October (Z)	%	0.9763	0.9767	0.9767	0.9767	0.9767	0.9767	0.9767	0.9767	input	need to update for the 2013-14 year
	Surface Water Drainage costs	£/m <sup>3</sup>	53.21	50.81	53.99	56.74	59.57	62.52	65.63	68.88	cal	
	Assumed Strength of domestic Wastewater (COD)	kg/m <sup>3</sup>	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	assumption	OWat RD26/00
	Assumed Strength of domestic Wastewater (SS)	kg/m <sup>3</sup>	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	assumption	OWat RD26/00
	Non domestic sewerage volumetric rate	£/m <sup>3</sup>	1,7250	1,6380	1,6894	1,7425	1,7972	1,8538	1,9122	1,9724	b/f	
	Trade Effluent Charge	£/m <sup>3</sup>	106.30	104.32	111.65	117.40	123.29	129.46	135.93	142.73	cal	
	Non Domestic Sewerage Volumetric rate (incl SWD)	£/m <sup>3</sup>	172.50	163.80	168.94	174.25	179.72	185.38	191.22	197.24	cal	
	Differential including SWD	£/m <sup>3</sup>	66.20	59.48	57.29	56.85	56.43	55.92	55.29	54.52	cal	
	Differential less SWD	£/m <sup>3</sup>	12.99	8.66	3.31	0.10	-3.15	-6.60	-10.34	-14.37	cal	differential target is -5p/m <sup>3</sup>

  

NI Water non domestic measured / unmeasured differential: water		Units	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Cell Type	AIR ref
Mwst	Non domestic measured water standing charge	£	68.00	66.00	67.50	69.04	70.63	72.26	73.92	75.62	b/f	
MwVt	Non domestic measured water volumetric rate	£/m <sup>3</sup>	1,0500	1,0200	1,0433	1,0670	1,0916	1,1167	1,1424	1,1686	b/f	
	Billed water delivered to unmeasured non domestic (2 years prior)	£/m <sup>3</sup>	7.29	6.87	6.07	5.45	5.19	4.94	4.65	4.44	input	from AIR table 10 line 5
	Void Properties	No	8,050	7,622	7,737	7,652	7,567	7,482	7,397	7,312	b/f T9	
	less: Void SPL (2 years prior)	£/prop/day	-36.28	-37.29	-37.29	-37.29	-37.29	-37.29	-37.29	-37.29	input	from AIR table 10 line 13
	less: Void SPL (2 years prior)	£/m <sup>3</sup>	-0.50	-0.47	-0.40	-0.39	-0.39	-0.38	-0.38	-0.37	cal	sum function removed
NWU-2	Non domestic unmeasured No of customers (2 years prior)	No	11,943	10,896	10,225	9,650	9,075	8,475	7,925	7,475	b/f T9	
QWU-2	Non domestic unmeasured Total Water delivered (2 years prior)	m <sup>3</sup> /pa	2,478,590	2,335,677	2,070,904	1,846,194	1,752,883	1,652,272	1,558,961	1,483,900	cal	
	Bill for average measured ND charge applied to average unmeasured ND consumption	£	285.91	284.65	278.80	273.19	261.48	250.96	241.64	233.61	cal	
Uwst	Non domestic unmeasured water standing charge	£	63.05	61.70	65.84	69.86	73.87	77.86	81.82	85.75	b/f	
UwVt	Non domestic unmeasured water volumetric charge	£/E000CV	20,3938	19,286	21,465	23,388	25,377	27,468	29,661	31,958	b/f	
UwVC	Non domestic unmeasured water capped charge	£/E000CV	80,400	81,000	87,840	95,533	103,568	111,948	120,723	130,398	b/f	
CvId-2	No of ND unmeasured Capital Units below capped charge (Dec 2 years prior)	No	78,477	71,012	66,639	62,892	59,144	55,234	51,649	48,717	b/f T9	
CvId-2	No of ND unmeasured at capped charge (Dec 2 years prior)	No	447	413	388	366	344	321	300	283	b/f T9	
VTcvd-2	Total Capital value of UM non domestic (Dec 2 years prior)	£	258,652	228,759	231,808	238,493	243,215	249,675	256,006	262,226	cal	sum function removed
NWUd-2	No of unmeasured non domestic customers (Dec 2 years prior)	No	11,943	10,896	10,225	9,650	9,075	8,475	7,925	7,475	cal	correction: no of capped capital units excluded as this included in customer numbers
	Bill for average unmeasured non domestic customer	£	216.49	209.88	226.70	247.09	268.07	282.78	291.24	297.07	cal	correction: use dec customer numbers for this and not AIR customer numbers
Wt	Water differential for charging year	£	69.42	74.77	52.10	26.10	13.41	7.18	7.40	10.54	cal	

  

NI Water non domestic measured / unmeasured differential: sewerage		Units	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Cell Type	AIR ref
Mst	Non domestic measured sewerage standing charge	£	80.00	78.00	78.39	80.85	83.39	86.01	88.72	91.52	b/f	
Msvt	Non domestic measured sewerage volumetric rate	£/m <sup>3</sup>	£1,7250	£1,6380	£1,6894	£1,7425	£1,7972	£1,8538	£1,9122	£1,9724	b/f	
	Void Properties	No	7,415	7,183	7,053	6,923	6,793	6,663	6,533	6,403	b/f T15	
	less: Void SPL (2 years prior)	£/m <sup>3</sup>	-0.40	-0.38	-0.32	-0.32	-0.31	-0.31	-0.31	-0.30	cal	void SPL for sewerage customers X 95%
	less: Void SPL (2 years prior)	£/prop/day	-36.28	-37.29	-37.29	-37.29	-37.29	-37.29	-37.29	-37.29	input	from AIR table 14 line 2
NSU-2	Non domestic unmeasured sewerage No of customers (2 years prior)	No	10,109	9,236	8,667	8,190	7,713	7,215	6,758	6,385	b/f T15	from AIR table 13 line 6
QSU-2	Non domestic unmeasured Total Water delivered to sewerage customers (2 years prior)	m <sup>3</sup> /pa	207,9942	188,0046	166,8375	149,0658	141,5126	133,9922	126,0371	120,3072	cal	
	Bill for average measured ND charge applied to average unmeasured ND consumption	£	434.92	409.43	403.60	398.00	413.12	429.26	445.35	463.17	cal	
Usst	Non domestic unmeasured sewerage standing charge	£	77.26	72.30	77.72	83.94	89.82	94.76	97.60	99.55	b/f	
Usvt	Non domestic unmeasured sewerage volumetric charge	£/E000CV	29.08	27.22	29.26	31.60	33.81	35.67	36.74	37.48	b/f	
UsvC	Non domestic unmeasured sewerage capped charge	£/E000CV	920.00	860.00	924.50	998.46	1068.35	1127.11	1160.92	1184.14	b/f	
CvId-2	No of ND unmeasured below capped charge (Dec 2 years prior)	No	64,174	58,144	54,562	51,557	48,553	45,418	42,544	40,193	b/f T15	
CvId-2	No of ND unmeasured at capped charge (Dec 2 years prior)	No	603	555	521	493	464	434	404	384	b/f T15	
VTcvd-2	Total Capital value of UM non domestic (Dec 2 years prior)	£	315,544.36	287,616.98	271,137.948	276,765.237	278,859.241	275,106.437	265,454.647	258,528.781	cal	correction: no of capped capital units excluded as this included in customer numbers
NSUd-2	No of unmeasured non domestic customers (Dec 2 years prior)	No	10,109	9,236	8,667	8,190	7,713	7,215	6,758	6,385	cal	correction: use dec customer numbers for this and not AIR customer numbers
	Bill for average unmeasured non domestic customer	£	312.14	290.99	312.84	337.93	361.54	381.42	392.80	400.71	cal	
St	Sewerage differential for charging year	£	122.78	118.43	90.76	60.06	51.58	47.84	52.55	62.46	cal	

  

NI Water domestic v non domestic unmeasured water differential (domestic)		Units	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Cell Type	AIR ref
NUI-2	No of domestic customers (2 years prior)	No	672,816	681,095	688,320	693,338	697,171	701,004	704,838	708,673	b/f T10	from AIR table 7 line 3
UwVt	domestic unmeasured water volumetric charge	£/E000CV	1,5704	1,5089	1,5052	1,5015	1,5078	1,5091	1,5091	1,5093	b/f	
UwVC	domestic unmeasured water capped charge (Capped)	£/E000CV	628.16	643.55	642.08	640.60	639.09	637.56	636.03	634.50	b/f	
CvId-2	No of domestic unmeasured below capped charge (Dec 2 years prior)	No	74,024,738	74,935,237	75,730,089	76,282,068	76,703,891	77,125,714	77,547,537	77,969,361	b/f	
CvId-2	No of domestic unmeasured at capped charge (Dec 2 years prior)	No	5,324	5,389	5,447	5,486	5,517	5,547	5,577	5,608	b/f T10	
VTcvd-2	Total Capital value of unmeasured domestic (Dec 2 years prior)	£	119,502,041	124,031,628	125,065,913	125,681,983	126,003,024	126,469,183	126,854,548	127,238,927	cal	sum function removed
	Bill for average unmeasured domestic customer	£	177.75	182.11	181.69	181.27	180.85	180.41	179.98	179.55	cal	
	Billed Water delivered unmeasured domestic (2 yrs prior)	MLD	301.44	297.41	295.82	298.70	299.27	291.85	293.44	295.03	input	from AIR table 10 line 4
	Void Properties	No	40,525	40,604	40,576	40,549	40,521	40,494	40,467	40,440	b/f T10	
	less: Void SPL (2 years prior)	£/prop/day	-62.03	-60.20	-51.22	-51.22	-51.22	-51.22	-51.22	-51.22	cal	from AIR table 10 line 13
	less: Void SPL (2 years prior)	£/m <sup>3</sup>	-2.51	-2.44	-2.08	-2.08	-2.08	-2.07	-2.07	-2.07	cal	sum function removed
QWUd-2	domestic unmeasured Total Water delivered (2 years prior)	MLD	109,108,076	107,662,077	103,456,226	104,617,424	105,190,993	105,768,268	106,340,543	106,920,818	cal	includes MUR, MLE but excludes void SPL
	Domestic Consumption (m <sup>3</sup> per prop per annum)	m <sup>3</sup> /prop/pa	162.166	158.073	150.303	150.880	150.883	150.881	150.884	150.888	cal	includes MUR, MLE but excludes void SPL
	£/m <sup>3</sup> (including standing charge)	£/m <sup>3</sup>	1.10	1.15	1.21	1.20	1.20	1.19	1.19	1.19	cal	

  

NI Water domestic v non domestic unmeasured water differential (non domestic)		Units	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Cell Type	Notes
	Billed Water delivered unmeasured non domestic	MLD	7.29	6.87	6.07	5.45	5.19	4.91	4.65	4.44	b/f	from AIR table 10 line 5
	Void Properties	MLD	-0.50	-0.47	-0.40	-0.39	-0.39	-0.38	-0.38	-0.37	cal	
QWUd-2	Non domestic unmeasured Total Water delivered (2 years prior)	m <sup>3</sup> /pa	2,478,590	2,335,677	2,070,904	1,846,194	1,752,883	1,652,272	1,558,961	1,483,900	cal	includes MUR, MLE but excludes void SPL
	Non Domestic Consumption (m <sup>3</sup> per prop per annum)	m <sup>3</sup> /prop/pa	207.53	214.36	202.53	191.32	193.16	194.96	196.71	198.52	cal	includes MUR, MLE but excludes void SPL
	£/m <sup>3</sup> (including standing charge)	£/m <sup>3</sup>	1.04	0.98	1.12	1.29	1.39	1.45	1.48	1.50	cal	
Wsd	Water differential for charging year	£	0.05	0.17	0.09	-0.09	-0.19	-0.25	-0.29	-0.31	cal	

  

NI Water domestic v non domestic unmeasured sewerage differential (domestic)		Units	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Cell Type	AIR ref
NUI-2	No of domestic customers (2 years prior)	No	580,815	586,128	591,337	595,501	598,683	601,865	605,047	608,229	b/f T14	from AIR table 13 line 3
Usvt	domestic unmeasured sewerage volumetric charge	£/E000CV	2,1631	2,1079	2,1776							

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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

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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