

ST1: ACTIVITY COSTING ANALYSIS - WATER SERVICE

FORMER TABLE 21a

DESCRIPTION	Units	DP	1	2	3	4	5	
			Water resources	Raw water distribution	Water treatment	Treated water distribution	Water Service Total	
SERVICE ANALYSIS - WATER								
A Direct costs								
1	Employment costs	£m	3	0.093	0.012	0.230	1.938	2.273
2	Power	£m	3	0.442	0.361	0.190	1.018	2.011
3	Hired and contracted services	£m	3	0.003	0.000	0.004	0.595	0.602
4	Associated companies	£m	3	0.000	0.000	0.000	0.000	0.000
5	Materials and consumables	£m	3	0.000	0.000	0.273	0.387	0.660
6	Service charges	£m	3	1.785	0.000	0.000	0.000	1.785
7	Bulk supply imports	£m	3	0.000	0.000	0.000	0.000	0.000
8	Other direct costs	£m	3	0.000	0.000	0.033	0.048	0.081
9	Total direct costs	£m	3	2.323	0.373	0.730	3.986	7.412
B Operating expenditure								
10	General and support expenditure	£m	3	0.655	0.152	1.804	2.771	5.382
11	Scientific services	£m	3	0.070	0.000	0.264	0.342	0.676
12	Other business activities	£m	3	0.107	0.107	0.107	0.108	0.429
13	Total business activities	£m	3	3.155	0.632	2.905	7.207	13.899
14	Local Authority rates	£m	3	0.042	0.075	0.140	2.020	2.277
15	Exceptional items	£m	3	0.000	0.000	0.000	0.000	0.000
16	Total opex less third party services	£m	3	3.197	0.707	3.045	9.227	16.176
17	Third party services - opex	£m	3	0.043	0.000	0.000	1.226	1.269
18	Total operating expenditure	£m	3	3.240	0.707	3.045	10.453	17.445
C Reactive and planned maintenance (including opex)								
19	Reactive and planned maintenance infrastructure	£m	3	0.000	0.000	0.000	2.213	2.213
20	Reactive and planned maintenance non-infrastructure	£m	3	0.116	0.091	0.764	0.428	1.399
D Capital maintenance								
21	Infrastructure renewals charge (excluding third party services)	£m	3	0.000	0.000	0.000	4.955	4.955
22	Current cost depreciation	£m	3	0.341	0.231	2.236	1.356	4.164
23	Amortisation of deferred credits	£m	3	0.000	0.000	0.000	0.000	0.000
24	Amortisation of intangible assets	£m	3	0.000	0.000	0.000	0.000	0.000
25	Business activities current cost depreciation	£m	3	0.000	0.000	0.000	0.000	0.000
26	Capital maintenance excluding third party services	£m	3	0.341	0.231	2.236	6.311	9.119
27	Third party services - current cost depreciator	£m	3	0.000	0.000	0.000	0.000	0.000
28	Third party services - infrastructure renewals charge	£m	3	0.000	0.000	0.000	0.000	0.000
29	Total capital maintenance	£m	3	0.341	0.231	2.236	6.311	9.119
30	Total operating costs	£m	3	3.581	0.938	5.281	16.764	26.564

ST2: ACTIVITY COSTING ANALYSIS - RETAIL SERVICES

FORMER TABLE 21b

DESCRIPTION	Units	DP	1	2	3	4	5	
			Retail household	Retail household general & support memo	Retail non-household	Retail non-household general & support memo	Retail Services Total	
SERVICE ANALYSIS - RETAIL								
A Direct costs								
1	Billing	£m	3	0.260	0.288	0.036	0.017	0.296
2	Payment handling, remittance and cash handling	£m	3	0.113	0.119	0.016	0.007	0.129
3	Debt management	£m	3	0.240	0.282	0.043	0.021	0.283
4	Doubtful debts	£m	3	0.516	0.000	0.019	0.000	0.535
5	Charitable trust donations	£m	3	0.000	0.000			0.000
6	Vulnerable customer schemes	£m	3	0.000	0.000			0.000
7	Non network customer enquiries and complaints	£m	3	0.261	0.391	0.018	0.011	0.279
8	Meter reading	£m	3	0.134	0.201	0.043	0.027	0.177
9	Meter maintenance/installation non capex	£m	3	0.015	0.018	0.005	0.003	0.020
10	Network customer enquiries and complaints	£m	3	0.229	0.373	0.016	0.011	0.245
11	Disconnections	£m	3	0.000	0.000	0.005	0.003	0.005
12	Demand side water efficiency initiatives	£m	3	0.083	0.065	0.003	0.001	0.086
13	Services to developers	£m	3			0.036	0.022	0.036
14	Support for trade effluent compliance	£m	3			0.000	0.000	0.000
15	Customer side leaks	£m	3	0.002	0.004	0.000	0.000	0.002
16	Other direct costs	£m	3	0.000	0.000	0.000	0.000	0.000
17	Total direct costs	£m	3	1.853	1.741	0.240	0.123	2.093
B Operating expenditure								
18	General and support expenditure	£m	3	1.741		0.123		1.864
19	Scientific services	£m	3	0.057		0.000		0.057
20	Other business activities	£m	3	0.053		0.054		0.107
21	Total business activities	£m	3	1.851		0.177		4.121
22	Local Authority rates	£m	3	0.007		0.001		0.008
23	Exceptional items	£m	3	0.000		0.000		0.000
24	Total opex less third party services	£m	3	1.858		0.178		4.129
25	Third party services	£m	3	0.000		0.000		0.000
26	Total operating expenditure	£m	3	1.858		0.178		4.129
C Capital maintenance								
27	Infrastructure renewals charge	£m	3	0.000		0.000		0.000
28	Current cost depreciation *	£m	3	0.949		0.217		1.166
29	Amortisation of deferred credits	£m	3	0.000		0.000		0.000
30	Amortisation of intangible assets	£m	3	0.000		0.000		0.000
31	Total capital maintenance	£m	3	0.949		0.217		1.166
32	Total operating costs	£m	3	2.807		0.395		5.295

ST4: ANALYSIS OF WATER FIXED ASSETS

FORMER TABLE 25a

DESCRIPTION	Units	DP	WATER RESOURCES				RAW WATER DISTRIBUTION				WATER TREATMENT				TREATED WATER DISTRIBUTION				Total	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
			Infrastructu re assets	Operational assets	Other tangible assets	Subtotal	Infrastructu re assets	Operational assets	Other tangible assets	Subtotal	Infrastructu re assets	Operational assets	Other tangible assets	Subtotal	Infrastructu re assets	Operational assets	Other tangible assets	Subtotal		
A	Gross replacement cost																			
1	Gross replacement cost at 1 April	£m	3	0.000	21.577	0.457	22.034	16.834	19.088	0.052	35.974	0.000	67.315	1.512	68.827	889.056	84.722	5.140	978.918	1,105.753
2	AMP adjustment	£m	3	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	0.000	0.000	0.000	0.000
3	Reclassification adjustment	£m	3	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	0.000	0.000	0.000	0.000
4	RPI adjustment	£m	3	0.000	0.771	0.016	0.787	0.601	0.682	0.002	1.285	0.000	2.403	0.053	2.456	31.738	3.025	0.180	34.943	39.471
5	Disposals	£m	3	0.000	0.000	-0.012	-0.012	0.000	0.000	0.000	0.000	0.000	0.000	-0.040	-0.040	0.000	0.000	-0.097	-0.097	-0.149
6	Additions	£m	3	0.000	0.099	0.031	0.130	0.000	0.105	0.007	0.112	0.000	1.127	0.082	1.209	0.923	0.332	0.235	1.490	2.941
7	Gross replacement cost at 31 March	£m	3	0.000	22.447	0.492	22.939	17.435	19.875	0.061	37.371	0.000	70.845	1.607	72.452	921.717	88.079	5.458	1,015.254	1,148.016
B	Depreciation																			
8	Depreciation at 1 April	£m	3		10.098	0.369	10.467		6.854	0.033	6.887		29.258	1.265	30.523		32.405	3.865	36.270	84.147
9	AMP adjustment	£m	3		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	AMP adjustment - gross MEA revaluation	£m	3		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	AMP adjmt - amendment to remaining value	£m	3		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	Reclassification adjustment	£m	3		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	RPI adjustment	£m	3		0.360	0.013	0.373		0.244	0.001	0.245		1.044	0.045	1.089		1.157	0.138	1.295	3.002
14	Disposals	£m	3		0.000	-0.008	-0.008		0.000	0.000	0.000		0.000	-0.035	-0.035		0.000	-0.089	-0.089	-0.132
15	Charge for year	£m	3		0.208	0.017	0.225		0.227	0.004	0.231		2.298	0.053	2.351		1.042	0.313	1.355	4.162
16	Depreciation at 31 March	£m	3		10.666	0.391	11.057		7.325	0.038	7.363		32.600	1.328	33.928		34.604	4.227	38.831	91.179
17	Net book amount at 31 March	£m	3	0.000	11.781	0.101	11.882	17.435	12.550	0.023	30.008	0.000	38.245	0.279	38.524	921.717	53.475	1.231	976.423	1,056.837
18	Net book amount at 1 April	£m	3	0.000	11.479	0.088	11.567	16.834	12.234	0.019	29.087	0.000	38.057	0.247	38.304	889.056	52.317	1.275	942.648	1,021.606

Retail	6.315
	6.033
Total	1,063.152
	1,027.639

ST6: ANALYSIS OF RETAIL FIXED ASSETS

FORMER TABLE 25c

DESCRIPTION	Units	DP	1	2	3	4	5	6	7	8	9	
			RETAIL HOUSEHOLD				RETAIL NON-HOUSEHOLD				Total	
			Infrastructure assets	Operational assets	Other tangible assets	Subtotal	Infrastructure assets	Operational assets	Other tangible assets	Subtotal		
A Gross replacement cost												
1	Gross replacement cost at 1 April	£m	3	0.000	3.371	8.092	11.463	0.000	0.243	2.267	2.510	13.973
2	AMP adjustment	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
3	Reclassification adjustment	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
4	RPI adjustment	£m	3	0.000	0.121	0.334	0.455	0.000	0.008	0.023	0.031	0.486
5	Disposals	£m	3	0.000	0.000	-0.347	-0.347	0.000	0.000	-0.024	-0.024	-0.371
6	Additions	£m	3	0.000	0.089	0.946	1.035	0.000	0.006	0.233	0.239	1.274
7	Gross replacement cost at 31 March	£m	3	0.000	3.581	9.025	12.606	0.000	0.257	2.499	2.756	15.362
B Depreciation												
8	Depreciation at 1 April	£m	3		1.365	5.066	6.431		0.098	1.411	1.509	7.940
9	AMP adjustment	£m	3		0.000	0.000	0.000		0.000	0.000	0.000	0.000
10	AMP adjustment - gross MEA revaluat	£m	3		0.000	0.000	0.000		0.000	0.000	0.000	0.000
11	AMP adjmt - amendment to remaining	£m	3		0.000	0.000	0.000		0.000	0.000	0.000	0.000
12	Reclassification adjustment	£m	3		0.000	0.000	0.000		0.000	0.000	0.000	0.000
13	RPI adjustment	£m	3		0.049	0.206	0.255		0.003	0.014	0.017	0.272
14	Disposals	£m	3		0.000	-0.311	-0.311		0.000	-0.021	-0.021	-0.332
15	Charge for year	£m	3		0.054	1.039	1.093		0.004	0.070	0.074	1.167
16	Depreciation at 31 March	£m	3		1.468	6.000	7.468		0.105	1.474	1.579	9.047
17	Net book amount at 31 March	£m	3	0.000	2.113	3.025	5.138	0.000	0.152	1.025	1.177	6.315
18	Net book amount at 1 April	£m	3	0.000	2.006	3.026	5.032	0.000	0.145	0.856	1.001	6.033

ST7: Meters

DESCRIPTION	Units	DP
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RETAIL HOUSEHOLD	RETAIL NON-HOUSEHOLD
Meter assets	Meter assets

A Gross replacement cost			
1	Gross replacement cost at 1 April	£m	3
2	Gross replacement cost at 31 March	£m	3

5.671	2.095
6.594	2.270

B Depreciation			
3	Depreciation at 1 April	£m	3
4	Charge for year	£m	3
5	Depreciation at 31 March	£m	3

3.522	1.301
0.844	0.291
4.366	1.592

6	Net book amount at 31 March	£m	3
7	Net book amount at 1 April	£m	3

2.228	0.678
2.149	0.794