

Current cost profit and loss account for the 12 months ended 31 March 2014 (appointed business only)

Description	WaSC										WoC										Northern Ireland	Scottish
	Anglian	Welsh	Northumbrian	Severn Trent	Southern	South West	Thames	United Utilities	Wessex	Yorkshire	Bournemouth	Bristol	Cambridge	Dee Valley	Portsmouth	South East	South Staffs	Sutton and East Surrey	Affinity			
Water																						
Turnover																						
Unmeasured																						
- household	121.112	163.300	220.400	351.100	45.500	59.400	497.600	378.500	70.400	208.500	11.501	58.500	6.126		20.984	79.832	52.914	30.811	129.145	381.700		
- non-household	0.662	2.500	2.900	3.600	1.200	4.300	7.400	4.400	2.500	1.400	0.530	1.500	0.526		0.346	1.804	0.893	0.259	2.698	100.300		
Measured																						
- household	239.909	59.100	112.100	200.900	105.600	109.900	208.600	174.500	63.400	125.000	17.544	34.400	9.495		5.700	82.903	22.293	17.990	102.870			
- non-household	77.476	69.100	67.100	133.700	31.700	49.400	174.500	137.200	42.100	80.900	9.510	21.000	6.308		8.594	39.718	17.827	9.096	55.341			
Trade effluent	0.000			0.000		0.000		0.000		0.000			0.000		0.000	0.000	0.000	0.000	0.000			
Bulk supplies/inter company payments	7.685	9.300	0.600	5.300	3.000	7.400	3.600	0.700	0.400	0.200	0.023	0.700	0.040		0.631	0.000	0.416	0.034	2.040			
Other third party services (incl non-potable water)	12.170	15.000	10.500	36.600	5.800	4.500	3.100	6.000	0.100	0.300	0.193	0.400	0.099		0.735	0.000	0.618	1.334	0.884			
Other sources	36.157	6.800	28.800	1.100	7.400	0.000	40.400	57.300	13.300	34.800	5.236	5.300	0.000		0.066	5.206	0.434	1.201	0.000	3.000		
Total turnover	495.171	325.100	442.400	732.300	200.200	234.900	935.200	758.600	192.200	451.100	44.537	121.800	22.594		37.056	209.463	95.395	60.725	292.978	485.000		
Current cost operating costs - wholesale	-313.742	-223.000	-269.700	-462.700	-142.700	-124.800	-99.500	-444.700	-112.300	-294.000	-27.689	-93.100	-13.376		-27.493	-124.143	-62.613	-39.480	-197.791			
Current cost operating costs - retail	-36.532	-28.000	-41.700	-60.400	-31.600	-17.600	-607.000	-76.200	-15.000	-28.700	-4.496	-10.800	-2.720		-4.888	-20.075	-14.641	-6.580	-32.419			
Operating income	0.318	0.300	0.900	2.500	-0.200	1.200	11.900	-12.900	-0.200	2.800		-0.500	-0.202		-0.017	-0.127	-0.018	14.665	-1.674			
Working capital adjustment	-0.154	0.100	-0.600	-2.600	0.100	-0.200	4.000	0.500	-0.200	0.800	-0.083	0.400	0.171		0.152	0.217	0.248	-1.025	0.841			
Current cost operating profit	145.061	74.500	131.300	209.100	25.800	93.500	244.600	225.300	64.500	132.000	12.269	17.800	6.467		4.810	65.335	18.371	13.640	61.935			
Other income	0.000			0.000		0.000	1.100					0.300	0.032		-0.750	0.591	0.000	-0.023	0.000			
Net Interest	0.000	-79.800		0.000		0.000					-5.231	-12.700	-0.906		-3.936	-46.753	-10.366	-10.522	-40.187			
Financing adjustment	0.000	16.500		0.000		0.000					1.930	4.500	1.278		0.030	17.317	-0.452	0.614	20.592			
Current cost profit before taxation	145.061	11.200		0.000		93.500					8.968	9.900	6.871		0.154	36.490	7.553	3.709	42.340			
Net revenue movement out of tariff basket	0.048	0.200	0.000	-1.000	-0.200	0.000	0.500	0.800	0.000	0.900	0.050	0.200	0.000		0.149	-0.030	-0.093	0.000	0.010			
Back-billing amount identified	0.000		0.000	0.600	0.000	0.000		4.000	0.000	0.000			0.016		0.000	0.269	0.423	0.000	2.703			
Sewerage																						
Turnover																						
Unmeasured																						
- household	191.647	229.500	165.000	371.500	208.200	72.900	508.100	404.300	138.500	251.000										412.300		
- non-household	1.470	3.200	4.600	9.600	5.300	5.500	7.500	5.800	3.400	2.700										177.700		
Measured																						
- household	390.162	93.200	53.900	186.300	275.700	144.500	271.900	202.200	113.600	152.800												
- non-household	76.986	57.100	61.900	170.500	80.800	42.300	137.200	245.300	50.600	73.600												
Trade effluent	7.333	9.700	2.600	10.900	7.100	4.500	8.400	21.800	4.200	9.100												
Bulk supplies/inter company payments	1.720	8.700		0.000	0.000	9.000		0.100	0.100	0.000												
Other third party services (incl non-potable water)	0.000		0.300	39.600	3.600	3.000	1.300	0.000	0.800	0.800												
Other sources	33.435		19.600	3.900	18.800	0.000	42.900	51.700	13.500	32.400										3.000		
Total turnover	702.753	401.400	307.900	792.300	599.500	281.700	977.300	931.200	324.700	522.400										593.000		
Current cost operating costs - wholesale	-463.230	-225.100	-178.500	-456.700	-374.000	-168.500	-76.000	-534.100	-175.700	-386.200												
Current cost operating costs - retail	-45.877	-34.600	-16.500	-66.800	-56.300	-17.900	-622.400	-84.800	-15.200	-33.300												
Operating income	0.158	0.400	-0.700	2.800	-0.300	0.600	11.700	-6.900	-1.900	1.300												
Working capital adjustment	-0.154	0.200	-0.400	-2.900	0.600	-0.300	3.900	0.600	-0.400	1.000												
Current cost operating profit	193.650	142.300	111.800	268.700	169.500	95.600	294.500	306.000	131.500	105.200												
Other income	0.000			0.000		0.000	1.200															
Net Interest	0.000	-82.600		0.000		0.000																
Financing adjustment	0.000	17.000		0.000		0.000																
Current cost profit before taxation	193.650	76.700		0.000		95.600																
Net revenue movement out of tariff basket	0.655		-0.200	1.000	-0.100	0.000	0.200	-2.200	-0.300	-0.200												
Back-billing amount identified	0.000		0.000	1.000	0.000	0.000		4.200	0.000	0.100												
Total																						
Turnover																						
Unmeasured																						
- household	312.759	392.800	385.400	722.600	253.700	132.300	1,005.700	782.800	208.900	459.500	11.501	58.500	6.126		20.984	79.832	52.914	30.811	129.145	794.000		
- non-household	2.132	5.700	7.500	13.200	6.500	9.800	14.900	10.200	5.900	4.100	0.530	1.500	0.526		0.346	1.804	0.893	0.259	2.698	278.000		
Measured																						
- household	630.071	152.300	166.000	387.200	381.300	254.400	480.500	376.700	177.000	277.800	17.544	34.400	9.495		5.700	82.903	22.293	17.990	102.870			
- non-household	154.462	126.200	129.000	304.200	112.500	91.700	311.700	382.500	92.700	154.500	9.510	21.000	6.308		8.594	39.718	17.827	9.096	55.341			
Trade effluent	7.333	9.700	2.600	10.900	7.100	4.500	8.400	21.800	4.200	9.100			0.000		0.000	0.000	0.000	0.000	0.000			
Bulk supplies/inter company payments	9.405	18.000	0.600	5.300	3.000	16.400	3.600	0.800	0.500	0.200	0.023	0.700	0.040		0.631	0.000	0.416	0.034	2.040			

Other third party services (incl non-potable water)	12.170	15.000	10.800	76.200	9.400	7.500	4.400	6.000	0.900	1.100	0.193	0.400	0.099		0.735	0.000	0.618	1.334	0.884		
Other sources	69.592	6.800	48.400	5.000	26.200	0.000	83.300	109.000	26.800	67.200	5.236	5.300	0.000		0.066	5.206	0.434	1.201	0.000		6.000
Total turnover	1,197.924	726.500		1,524.600	799.700	516.600	1,912.500	1,689.800	516.900	973.500	44.537	121.800	22.594		37.056	209.463	95.395	60.725	292.978	361.313	1,078.000
Current cost operating costs - wholesale	-776.972	-448.100	-448.200	-919.400	-516.700	-293.300	-175.500	-978.800	-288.000	-680.200	-27.689	-93.100	-13.376		-27.493	-124.143	-62.613	-39.480	-197.791		
Current cost operating costs - retail	-82.410	-62.600	-58.200	-127.200	-87.900	-35.500	-1,229.400	-161.000	-30.200	-62.000	-4.496	-10.800	-2.720		-4.888	-20.075	-14.641	-6.580	-32.419		
Operating income	0.476	0.700	0.200	5.300	-0.500	1.800	23.600	-19.800	-2.100	4.100		-0.500	-0.202		-0.017	-0.127	-0.018	14.665	-1.674		-343.723
Current cost profit on disposal of fixed assets																					208.000
Working capital adjustment	-0.307	0.300	-1.000	-5.500	0.700	-0.500	7.900	1.100	-0.600	1.800	-0.083	0.400	0.171		0.152	0.217	0.248	-1.025	0.841		2.001
Current cost operating profit	338.711	216.800		477.800	195.300	189.100	539.100	531.300	196.000	237.200	12.269	17.800	6.467		4.810	65.335	18.371	13.640	61.935	19.799	
Other income	0.000		0.200	1.800	0.200	0.300	2.300	0.300	0.400	2.200		0.300	0.032		-0.750	0.591	0.000	-0.023	0.000		
Net Interest	-139.127	-162.400	-130.000	-238.000	-167.300	-57.700	-417.700	-139.900	-77.800	-188.000	-5.231	-12.700	-0.906		-3.936	-46.753	-10.366	-10.522	-40.187		-48.580
Financing adjustment	10.209	33.500	46.700	80.500	80.000	43.500	60.200	78.700	26.100	16.200	1.930	4.500	1.278		0.030	17.317	-0.452	0.614	20.592		23.962
Current cost profit before taxation	209.793	87.900		322.100	108.200	175.200	183.900	470.400	144.700	67.600	8.968	9.900	6.871		0.154	36.490	7.553	3.709	42.340		-4.819
Net revenue movement out of tariff basket	0.702	0.200	-0.200	0.000	-0.300	0.000	0.700	-1.400	-0.300	0.700	0.050	0.200	0.000		0.149	-0.030	-0.093	0.000	0.010		
Back-billing amount identified	0.000		0.000	1.600	0.000	0.000	3.500	8.200	0.000	0.100			0.016		0.000	0.269	0.423	0.000	2.703		