

Reconciliation between statutory accounts and regulatory accounts and regulatory accounts - Year to 31 March 2015

Description	WaSC										WoC									
	Anglian	Welsh	Northumbrian	Severn Trent	Southern	South West	Thames	United Utilities	Wessex	Yorkshire	Affinity	Bournemouth	Bristol	Dee Valley	Portsmouth	South East	South Staffs / Cambridge	Sutton and East Surrey	Northern Ireland	Scottish
Statutory UK GAAP / IFRS																				
<i>Profit and loss account</i>																				
Turnover	1,244.252	752.500	984.900	1,581.200	828.600	523.600	2,026.800	1,700.000	540.300	1,014.100	291.441	46.809	132.800	24.599	38.271	213.982	126.930	62.310	432.072	
Operating profit	451.800	201.300	348.300	515.100	328.300	225.400	684.900	656.200	248.400	350.400	93.318	14.732	33.000	7.965	5.942	80.588	35.721	17.393	196.781	
<i>Balance sheet</i>																				
Tangible fixed assets (net book value)	9,447.000	3,578.400	3,880.600	7,190.700	4,483.000	2,636.900	10,719.700	9,859.900	3,237.900	6,724.100	1,242.807	152.535	364.000	67.158	99.119	981.947	283.179	209.166	2,672.651	
(Other) Current assets		679.600	254.800	887.500	392.500	371.400		1,201.900	224.600	1,098.100		24.796	3.400	26.926			-2.545	37.374	38.071	
<i>Investments</i>														0.000						
<i>Infrastructure renewals prepayment</i>							0.000													
<i>Provision for liabilities and charges</i>														-5.419						
<i>Pension Asset</i>														2.666						
<i>Preference share capital</i>														0.000						
<i>Creditors due after more than one year</i>														-54.783						
<i>Debtors</i>											80.573									
Capital and reserves		527.100	801.500	856.600	1,129.200	456.300		1,956.200	667.500	2,953.500		38.725	92.900	18.599	58.916	0.000	13.079	28.729	1,193.387	
Regulatory																				
<i>Profit and loss account</i>																				
Turnover	1,244.252	750.900	787.700	1,572.700	828.600	524.700	2,026.800	1,735.500	540.300	1,014.100	293.524	46.397	131.000	24.523	38.271	211.196	126.930	62.310	370.098	
Operating profit	485.202	226.400	297.800	541.200	331.700	221.300	701.300	696.100	234.300	348.400	87.694	14.370	32.800	5.827	6.920	72.116	34.969	17.393	114.015	
<i>Balance sheet</i>																				
<i>Infrastructure renewals accrual</i>											-9.819									
Tangible fixed assets (net book value)	5,302.100	3,850.400	3,595.600	6,598.700	4,430.000	2,553.100	10,665.400	9,361.900	2,282.200	6,798.700	1,252.626	132.774	348.500	72.436	95.322	922.406	284.021	209.166	2,073.548	
(Other) Current assets		388.000	265.500	725.600	407.500	377.300		1,245.600	229.600	-238.700		23.435	15.100	14.459			-2.545	38.429	34.453	
<i>Investments</i>														12.467						
<i>Infrastructure renewals prepayment</i>							54.300													
<i>Provision for liabilities and charges</i>														-2.753						
<i>Pension Asset</i>														0.000						
<i>Preference share capital</i>														-0.114						
<i>Creditors due after more than one year</i>														-54.668						
<i>Debtors</i>											80.010									
Capital and reserves		1,011.100	775.800	1,292.600	1,140.500	570.000		2,519.200	48.300	2,953.500		44.672	89.100	21.913	57.444	0.000	13.079	28.729	697.444	
<i>Deferred income</i>											3.025									

Thames: For additional reconciling items refer to page 131 of regulatory accounts, reported in 2014/15 annual report