

2018 Annual performance report tables

Introduction

Companies have to publish an annual performance report for which we have set out the minimum requirement in the Regulatory Accounting Guidelines. The purpose of this spreadsheet is to help Ofwat process the actual data for 2017-18 data from all companies. Companies should complete these tables and return them to us at the same time as they publish their annual performance report on their own websites, and no later than 15 July 2018.

Further detail is included in [IN 18/07 'Expectations for monopoly company annual performance reporting 2017-18'](#).

Tables

Companies should have particular regard to the regulatory accounting guidelines set out for each table when preparing their submission.

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18.

We expect companies to complete the tables with actual data for 2017-18.

The content of three tables (tables 2G, 2H, 3A and 3B) is tailored to each company. These tables will display the content for the company that is selected on the validation sheet.

The calculations are locked in the table template to prevent editing.

We have set input cells that require a '%' entry as a 'percentage' rather than as a 'number' format. The underlying data saved will be between a figure of 0 and 1 but will be displayed as a percentage. For example, an input of '10', will display as 10%, but will hold an underlying value of 0.1.

Further to the RAWG meeting on 8 February 2018, Ofwat confirms that table 4N is a sewage treatment table and the sludge column is not applicable for 2017-18. For 2017-18 purposes, table 4N reflects what was published in RAG 3.10. However, companies do not need to populate the sludge column. Ofwat will make the change to table 4N as part of the RAGs consultation for 2018-19.

Queries and submissions

Select the company name from the drop down list on the validation sheet.

The validation sheet within the file will highlight where there are outstanding issues with the data you are submitting. Please review this prior to submission and address any outstanding issues prior to submission.

Companies should return their completed tables at the same time as they publish their annual performance report on their own websites, and no later than 15 July 2018.

Companies should complete and upload the 2018 annual performance report tables template to our data capture portal. All queries should be sent to:

PR19@ofwat.gsi.gov.uk

Links to additional information / guidance

[IN 17 08 Regulatory accounting guidelines 2017-18](#)

[RAG 3.10 - Guideline for the format and disclosures for the annual performance report](#)

[RAG 4.07 - Guideline for the table definitions in the annual performance report](#)

[Proforma tables 2017-18](#)

1A - Income statement**Southern Water****Data validation**

For the 12 months ended 31 March 2018

Line description	Units	DPs	Statutory	Adjustments			Total appointed activities	Completion
				Differences between statutory and RAG definitions	Non-appointed	Total adjustments		
1A.1 Revenue	£m	3	829.730	-19.113	10.565	-29.678	800.052	
1A.2 Operating costs	£m	3	-595.556	10.700	-7.463	18.163	-577.393	
1A.3 Other operating income	£m	3	12.004	0.000	0.000	0.000	12.004	
1A.4 Operating profit	£m	3	246.178	-8.413	3.102	-11.515	234.663	
1A.5 Other income	£m	3	2.444	15.554	0.000	15.554	17.998	
1A.6 Interest income	£m	3	57.938	0.000	0.000	0.000	57.938	
1A.7 Interest expense	£m	3	-171.689	-16.507	0.000	-16.507	-188.196	
1A.8 Other interest expense	£m	3	-4.900	0.000	0.000	0.000	-4.900	
1A.9 Profit before tax and fair value movements	£m	3	129.971	-9.366	3.102	-12.468	117.503	
1A.10 Fair value gains/(losses) on financial instruments	£m	3	46.235	0.000	0.000	0.000	46.235	
1A.11 Profit before tax	£m	3	176.206	-9.366	3.102	-12.468	163.738	
1A.12 UK Corporation tax	£m	3	-10.805	0.000	0.000	0.000	-10.805	
1A.13 Deferred tax	£m	3	-10.700	0.000	0.000	0.000	-10.700	
1A.14 Profit for the year	£m	3	154.701	-9.366	3.102	-12.468	142.233	
1A.15 Dividends	£m	3	-54.061	0.000	-3.102	3.102	-50.959	
A Tax analysis								
1A.16 Current year	£m	3	10.805	0.000	0.000	0.000	10.805	
1A.17 Adjustments in respect of prior years	£m	3	0.000	0.000	0.000	0.000	0.000	
1A.18 UK Corporation tax	£m	3	10.805	0.000	0.000	0.000	10.805	
B Analysis of non-appointed revenue								
Non-appointed								
1A.19 Imported sludge	£m	3	0.000					
1A.20 Tankered waste	£m	3	6.479					
1A.21 Other non-appointed revenue	£m	3	4.086					
1A.22 Revenue	£m	3	10.565					

Input cell

Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

1B - Statement of comprehensive income**Southern Water****Data validation**

For the 12 months ended 31 March 2018

Line description	Units	DPs	Statutory	Adjustments			Total appointed activities	Completion
				Differences between statutory and RAG definitions	Non-appointed	Total adjustments		
1B.1 Profit for the year	£m	3	154.701	-9.366	3.102	-12.468	142.233	
1B.2 Actuarial gains/(losses) on post employment plans	£m	3	9.800	0.000	0.000	0.000	9.800	
1B.3 Other comprehensive income	£m	3	-1.666	0.000	0.000	0.000	-1.666	
1B.4 Total Comprehensive income for the year	£m	3	162.835	-9.366	3.102	-12.468	150.367	

Key to cells: Input cell

 Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

1C - Statement of financial position**Southern Water**

Data validation

For the 12 months ended 31 March 2018

Line description	Units	DPs	Statutory	Differences between statutory and RAG definitions	Adjustments		Total adjustments	Total appointed activities	Completion
					Non-appointed				
A Non-current assets									
1C.1	Fixed assets	£m	3	5865.329	-177.162	0.414	-177.576	5687.753	
1C.2	Intangible assets	£m	3	61.123	-1.425	0.000	-1.425	59.698	
1C.3	Investments - loans to group companies	£m	3	812.337	0.000	0.000	0.000	812.337	
1C.4	Investments - other	£m	3	29.200	0.000	0.000	0.000	29.200	
1C.5	Financial instruments	£m	3	0.000	0.000	0.000	0.000	0.000	
1C.6	Retirement benefit assets	£m	3	0.000	0.000	0.000	0.000	0.000	
1C.7	Total non-current assets	£m	3	6767.989	-178.587	0.414	-179.001	6588.988	
B Current assets									
1C.8	Inventories	£m	3	2.885	0.000	0.000	0.000	2.885	
1C.9	Trade & other receivables	£m	3	323.090	0.000	0.880	-0.880	322.210	
1C.10	Financial instruments	£m	3	0.000	0.000	0.000	0.000	0.000	
1C.11	Cash & cash equivalents	£m	3	164.398	0.000	0.000	0.000	164.398	
1C.12	Total current assets	£m	3	490.373	0.000	0.880	-0.880	489.493	
C Current liabilities									
1C.13	Trade & other payables	£m	3	-248.274	11.533	-1.294	12.827	-235.447	
1C.14	Capex creditor	£m	3	-107.154	0.000	0.000	0.000	-107.154	
1C.15	Borrowings	£m	3	-352.309	12.892	0.000	12.892	-339.417	
1C.16	Financial instruments	£m	3	0.000	0.000	0.000	0.000	0.000	
1C.17	Current tax liabilities	£m	3	-12.779	0.000	0.000	0.000	-12.779	
1C.18	Provisions	£m	3	0.000	0.000	0.000	0.000	0.000	
1C.19	Total current liabilities	£m	3	-720.516	24.425	-1.294	25.719	-694.797	
1C.20	Net current assets / (liabilities)	£m	3	-230.143	24.425	-0.414	24.839	-205.304	
D Non-Current liabilities									
1C.21	Trade & other payables	£m	3	-13.808	0.000	0.000	0.000	-13.808	
1C.22	Borrowings	£m	3	-3522.743	0.000	0.000	0.000	-3522.743	
1C.23	Financial instruments	£m	3	-1288.002	0.000	0.000	0.000	-1288.002	
1C.24	Retirement benefit obligations	£m	3	-171.745	0.000	0.000	0.000	-171.745	
1C.25	Provisions	£m	3	-3.378	0.000	0.000	0.000	-3.378	
1C.26	Deferred income - G&C's	£m	3	-75.656	28.482	0.000	28.482	-47.174	
1C.27	Deferred income - adopted assets	£m	3	0.000	-40.015	0.000	-40.015	-40.015	
1C.28	Preference share capital	£m	3	-129.715	-12.892	0.000	-12.892	-142.607	
1C.29	Deferred tax	£m	3	-269.947	0.000	0.000	0.000	-269.947	
1C.30	Total non-current liabilities	£m	3	-5474.994	-24.425	0.000	-24.425	-5499.419	
1C.31	Net assets	£m	3	1062.852	-178.587	0.000	-178.587	884.265	
E Equity									
1C.32	Called up share capital	£m	3	0.056	0.000	0.000	0.000	0.056	
1C.33	Retained earnings & other reserves	£m	3	1062.796	-178.587	0.000	-178.587	884.209	
1C.34	Total Equity	£m	3	1062.852	-178.587	0.000	-178.587	884.265	

Key to cells: Input cell

 Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

1D - Statement of cash flows**Southern Water****Data validation**

For the 12 months ended 31 March 2018

of the 12 months ended 31 March 2016

Line description	Units	DPs	Statutory	Differences between statutory and RAG definitions	Adjustments		Total adjustments	Total appointed activities	Completion
					Non-appointed				
A Statement of cashflows									
1D.1	Operating profit	£m	3	246.178	-8.413	3.102	-11.515	234.663	
1D.2	Other income	£m	3	2.444	15.554	0.000	15.554	17.998	
1D.3	Depreciation	£m	3	259.465	-7.141	0.006	-7.147	252.318	
1D.4	Amortisation - G&C's	£m	3	-2.334	0.000	0.000	0.000	-2.334	
1D.5	Changes in working capital	£m	3	-29.177	0.000	-0.006	0.006	-29.171	
1D.6	Pension contributions	£m	3	-0.328	0.000	0.000	0.000	-0.328	
1D.7	Movement in provisions	£m	3	2.927	0.000	0.000	0.000	2.927	
1D.8	Profit on sale of fixed assets	£m	3	-12.004	0.000	0.000	0.000	-12.004	
1D.9	Cash generated from operations	£m	3	467.171	0.000	3.102	-3.102	464.069	
1D.10	Net interest paid	£m	3	21.651	0.000	0.000	0.000	21.651	
1D.11	Tax paid	£m	3	-14.105	0.000	0.000	0.000	-14.105	
1D.12	Net cash generated from operating activities	£m	3	474.717	0.000	3.102	-3.102	471.615	
C Investing activities									
1D.13	Capital expenditure	£m	3	-389.918	0.000	0.000	0.000	-389.918	
1D.14	Grants & Contributions	£m	3	6.503	0.000	0.000	0.000	6.503	
1D.15	Disposal of fixed assets	£m	3	12.209	0.000	0.000	0.000	12.209	
1D.16	Other	£m	3	-102.975	0.000	0.000	0.000	-102.975	
1D.17	Net cash used in investing activities	£m	3	-474.181	0.000	0.000	0.000	-474.181	
1D.18	Net cash generated before financing activities	£m	3	0.536	0.000	3.102	-3.102	-2.566	
D Cashflows from financing activities									
1D.19	Equity dividends paid	£m	3	-117.261	0.000	-3.102	3.102	-114.159	
1D.20	Net loans received	£m	3	-4.179	0.000	0.000	0.000	-4.179	
1D.21	Cash inflow from equity financing	£m	3	0.000	0.000	0.000	0.000	0.000	
1D.22	Net cash generated from financing activities	£m	3	-121.440	0.000	-3.102	3.102	-118.338	
1D.23	Increase (decrease) in net cash	£m	3	-120.904	0.000	0.000	0.000	-120.904	

Key to cells: Input cell

 Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

1E - Net debt analysis at 31 March 2018**Southern Water****Data validation**

For the 12 months ended 31 March 2018

Line description	Units	DPs	Interest rate risk profile			
			Fixed rate	Floating rate	Index linked	Total
1E.1 Borrowings (excluding preference shares)	£m	3	1059.248	282.500	2533.929	3875.677
1E.2 Preference share capital	£m	3				142.607
1E.3 Total borrowings	£m	3				4018.284
1E.4 Cash	£m	3				-164.398
1E.5 Short term deposits	£m	3				0.000
1E.6 Net Debt	£m	3				3853.886
1E.7 Gearing	%	2				79.22%
1E.8 Adjusted gearing	%	2				77.30%
1E.9 Full year equivalent nominal interest cost	£m	3	60.148	7.733	160.919	228.800
1E.10 Full year equivalent cash interest payment	£m	3	60.148	7.733	66.150	134.031
A Indicative interest rates						
1E.11 Indicative weighted average nominal interest rate	%	2	5.68%	2.74%	6.35%	5.90%
1E.12 Indicative weighted average cash interest rate	%	2	5.68%	2.74%	2.61%	3.46%
1E.13 Weighted average years to maturity	nr	2	13.50	3.00	12.23	12.71

Key to cells: Input cell

 Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

Consistency validations	Completion
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2A - Segmental income statement												Southern Water			Data validation	
For the 12 months ended 31 March 2018																
Line description	Units	DPs	Retail		Wholesale							Total				
			Household	Non-Household	Water resources	Water Network+	Water Total	Waste water Network+	Sludge	Wastewater total						
2A.1 Revenue - price control	£m	3	59.965	1.532			175.319	175.319	557.101		557.101	793.917				
2A.2 Revenue - non price control	£m	3	0.000	0.000			4.558	4.558	1.577		1.577	6.135				
2A.3 Operating expenditure	£m	3	-71.375	-0.544	-17.468	-77.185	-94.653	-139.050	-19.452		-158.502	-325.074				
2A.4 Depreciation - tangible fixed assets	£m	3	-2.626	0.000	-3.710	-50.424	-54.134	-160.778	-19.965		-180.743	-237.503				
2A.5 Amortisation - intangible fixed assets	£m	3	-2.118	0.000	-1.612	-0.224	-1.836	-10.844	-0.018		-10.862	-14.816				
2A.6 Other operating income	£m	3	0.000	0.000	0.775	3.426	4.201	6.845	0.958		7.803	12.004				
2A.7 Operating profit before recharges	£m	3	-16.154	0.988			33.455				216.374	234.663				
A Recharges in respect of 'principal use' assets																
2A.8 Recharges from other segments	£m	3	-5.635	0.000	-0.212	-6.811	-7.023	0.000	-1.229		-1.229	-13.887				
2A.9 Recharges to other segments	£m	3	0.000	0.000	0.000	0.000	0.000	13.887	0.000		13.887	13.887				
2A.10 Operating profit	£m	3	-21.789	0.988			26.432				229.032	234.663				
2A.11 Surface water drainage rebates	£m	3										0.353				

Key to cells:

Input cell

Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

2B - Totex analysis - wholesale water and wastewater**Southern Water**

Data validation

For the 12 months ended 31 March 2018

Line description	Units	DPs	Water Resources	Water Network+	Wastewater Network+	Sludge	Total	Consistency validations
A Operating expenditure								
2B.1 Power	£m	3	4.039	11.086	29.734	-2.746	42.113	
2B.2 Income treated as negative expenditure	£m	3	0.000	0.000	0.000	-3.559	-3.559	
2B.3 Abstraction charges/ discharge consents	£m	3	4.974	0.065	3.183	0.001	8.223	
2B.4 Bulk supply/ Bulk discharge	£m	3	0.000	0.080	0.000	0.000	0.080	
2B.5 Other operating expenditure - renewals expensed in year (Infrastructure)	£m	3	0.000	17.341	22.180	0.000	39.521	
2B.6 Other operating expenditure - renewals expensed in year (Non-Infrastructure)	£m	3	0.000	0.000	0.000	0.000	0.000	
2B.7 Other operating expenditure - excluding renewals	£m	3	6.442	35.980	70.189	24.322	136.933	
2B.8 Local authority and Cumulo rates	£m	3	0.886	10.635	13.764	1.434	26.719	
2B.9 Total operating expenditure excluding third party services	£m	3	16.341	75.187	139.050	19.452	250.030	
2B.10 Third party services	£m	3	1.127	1.998	0.000	0.000	3.125	
2B.11 Total operating expenditure	£m	3	17.468	77.185	139.050	19.452	253.155	
B Capital Expenditure								
2B.12 Maintaining the long term capability of the assets - infra	£m	3	0.053	11.131	14.505	0.000	25.689	
2B.13 Maintaining the long term capability of the assets - non- infra	£m	3	5.965	73.779	130.242	13.608	223.594	
2B.14 Other capital expenditure - infra	£m	3	1.197	16.413	40.058	0.000	57.668	
2B.15 Other capital expenditure - non-infra	£m	3	3.527	28.168	57.529	2.886	92.110	
2B.16 Infrastructure network reinforcement	£m	3	0.000	0.258	15.045	0.000	15.303	
2B.17 Total gross capital expenditure excluding third party services	£m	3	10.742	129.749	257.379	16.494	414.364	
2B.18 Third party services	£m	3	1.908	1.838	1.913	0.000	5.659	
2B.19 Total gross capital expenditure	£m	3	12.650	131.587	259.292	16.494	420.023	
C Grants and contributions								
2B.20 Grants and contributions	£m	3	0.700	11.655	10.715	0.000	23.070	
2B.21 Totex	£m	3	29.418	197.117	387.627	35.946	650.108	
D Cash Expenditure								
2B.22 Pension deficit recovery payments	£m	3	0.020	0.517	1.084	0.088	1.709	
2B.23 Other cash items	£m	3	0.000	0.000	0.000	0.000	0.000	
E Total								
2B.24 Totex including cash items	£m	3	29.438	197.634	388.711	36.034	651.817	

Key to cells:

Input cell

Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

2C - Operating cost analysis - retail**Southern Water****Data validation**

For the 12 months ended 31 March 2018

Line description	Units	DPs	Household	Non-household	Total	Completion
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Operating expenditure						
2C.1	Customer services	£m	3	23.463	0.000	23.463
2C.2	Debt management	£m	3	12.348	0.273	12.621
2C.3	Doubtful debts	£m	3	21.686	0.000	21.686
2C.4	Meter reading	£m	3	4.436	0.000	4.436
2C.5	Services to developers	£m	3		0.271	0.271
2C.6	Other operating expenditure	£m	3	9.442	0.000	9.442
2C.7	Total operating expenditure excluding third party services	£m	3	71.375	0.544	71.919
2C.8	Third party services operating expenditure	£m	3	0.000	0.000	0.000
2C.9	Total operating expenditure	£m	3	71.375	0.544	71.919
2C.10	Depreciation - tangible fixed assets	£m	3	2.626	0.000	2.626
2C.11	Amortisation - intangible fixed assets	£m	3	2.118	0.000	2.118
2C.12	Total operating costs	£m	3	76.119	0.544	76.663
2C.13	Debt written off	£m	3	4.623	0.075	4.698

Key to cells:
 Input cell

 Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

2D - Historic cost analysis of fixed assets - wholesale & retail

Southern Water

Data validation

For the 12 months ended 31 March 2018

Line description	Units	DPs	Wholesale				Retail		Total	Consistency validations	Completion
			Water Resources	Water Network+	Wastewater Network+	Sludge	Household	Non-Household			
A Cost											
2D.1 At 1 April 2017	£m	3	177.776	1565.330	5479.148	534.715	41.208	0.000	7798.177		
2D.2 Disposals	£m	3	0.000	-0.724	-6.430	-0.257	-27.417	0.000	-34.828		
2D.3 Additions	£m	3	-0.197	-8.305	-6.687	0.000	15.189	0.000	0.000		
2D.4 Adjustments	£m	3	12.332	128.919	224.755	16.355	2.424	0.000	384.785		
2D.5 Assets adopted at nil cost	£m	3	0.000	0.000	23.703	0.000	0.000	0.000	23.703		
2D.6 At 31 March 2018	£m	3	189.911	1685.220	5714.489	550.813	31.404	0.000	8171.837		
B Depreciation											
2D.7 At 1 April 2017	£m	3	-65.346	-445.712	-1519.653	-212.637	-38.075	0.000	-2281.423		
2D.8 Disposals	£m	3	-0.010	0.723	6.455	0.257	27.417	0.000	34.842		
2D.9 Adjustments	£m	3	0.000	1.860	3.020	0.000	-4.880	0.000	0.000		
2D.10 Charge for the year	£m	3	-3.710	-50.424	-160.778	-19.965	-2.626	0.000	-237.503		
2D.11 At 31 March 2018	£m	3	-69.066	-493.553	-1670.956	-232.345	-18.164	0.000	-2484.084		
2D.12 Net book amount at 31 March 2018	£m	3	120.845	1191.667	4043.533	318.468	13.240	0.000	5687.753		
2D.13 Net book amount at 1 April 2017	£m	3	112.430	1119.618	3959.495	322.078	3.133	0.000	5516.754		
D Depreciation charge for year											
2D.14 Principal services	£m	3	-3.565	-49.564	-160.613	-19.964	-2.626	0.000	-236.332		
2D.15 Third party services	£m	3	-0.145	-0.860	-0.165	-0.001	0.000	0.000	-1.171		
2D.16 Total	£m	3	-3.710	-50.424	-160.778	-19.965	-2.626	0.000	-237.503		

Key to cells:

- Input cell
- Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

2E - Analysis of capital contributions and land sales - wholesale**Southern Water****Data validation**

For the 12 months ended 31 March 2018

Line description	Units	DPs	Current year				Completion
			Fully recognised in income statement	Capitalised and amortised (in income statement)	Fully netted off capex	Total	

A	Grants and contributions - water						
2E.1	Connection charges (s45)	£m	3	4.143	0.000	0.000	4.143
2E.2	Infrastructure charge receipts (s146)	£m	3	4.581	0.000	0.000	4.581
2E.3	Requisitioned mains (s43, s55 & s56)	£m	3	0.000	0.847	0.000	0.847
2E.4	Other contributions (price control)	£m	3	0.000	1.449	0.000	1.449
2E.5	Diversions (s185)	£m	3	0.000	1.335	0.000	1.335
2E.6	Other contributions (non-price control)	£m	3	0.000	0.000	0.000	0.000
2E.7	Total	£m	3	8.724	3.631	0.000	12.355

2E.8	Value of adopted assets	£m	3	0.000	0.000	0.000
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B	Grants and contributions - wastewater						
2E.9	Infrastructure charge receipts (s146)	£m	3	4.028	0.000	0.000	4.028
2E.10	Requisitioned sewers (s100)	£m	3	0.000	2.919	0.000	2.919
2E.11	Other contributions (price control)	£m	3	0.000	1.259	0.000	1.259
2E.12	Diversions (s185)	£m	3	0.000	1.813	0.000	1.813
2E.13	Other contributions (non-price control)	£m	3	0.696	0.000	0.000	0.696
2E.14	Total	£m	3	4.724	5.991	0.000	10.715

2E.15	Value of adopted assets	£m	3	23.702	23.702
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				Current year		
				Water	Wastewater	Total
C	Movements in capitalised grants and contributions					
2E.16	Brought forward	£m	3	14.797	26.145	40.942
2E.17	Capitalised in year	£m	3	3.631	5.991	9.622
2E.18	Amortisation (in income statement)	£m	3	-1.425	-1.965	-3.390
2E.19	Carried forward	£m	3	17.003	30.171	47.174

D	Land sales					
2E.20	Proceeds from disposals of protected land	£000	3	0.000	0.000	0.000

Key to cells:
 Input cell

 Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

2F - Household - revenues by customer type**Southern Water****Data validation**

For the 12 months ended 31 March 2018

Line description		Wholesale charges revenue £m	Retail revenue £m	Total revenue £m	Number of customers (000s)	Average household retail revenue per customer £	Completion
2F.1	Unmeasured water only customer	2.070	0.320	2.390	15.736	20	
2F.2	Unmeasured wastewater only customer	84.212	5.609	89.821	301.811	19	
2F.3	Unmeasured water and wastewater customer	38.133	4.233	42.366	113.083	37	
2F.4	Measured water only customer	10.875	1.372	12.247	65.986	21	
2F.5	Measured wastewater only customer	146.453	14.843	161.296	591.109	25	
2F.6	Measured water and wastewater customer	300.959	33.588	334.547	817.207	41	
2F.7	Total	582.702	59.965	642.667	1904.932	31	

Key to cells: Input cell

 Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

2G - Non-household water - revenues by customer type

Southern Water

Data validation

For the 12 months ended 31 March 2018

Line description		Wholesale charges revenue £m	Retail revenue £m	Total revenue £m	Number of connections (000s)	Average non-household retail revenue per connection £
A Non-Default tariffs						
2G.1	Total non-default tariffs	0.000	0.000	0.000	0.000	0
B Default tariffs						
2G.2	Standard Water - Unmetered	1.142	0.000	1.142	4.233	0
2G.3	Standard 0-1Ml p.a. Water Metered	10.034	0.000	10.034	43.753	0
2G.4	Standard 1-5Ml pa Water Metered	19.624	0.000	19.624	5.567	0
2G.5	n/a	0.000	0.000	0.000	0.000	0
2G.6	n/a	0.000	0.000	0.000	0.000	0
2G.7	n/a	0.000	0.000	0.000	0.000	0
2G.8	Water supplies 5 to 50 Ml	5.383	0.000	5.383	0.425	0
2G.9	Water supplies 50 Ml and over	6.736	0.000	6.736	0.092	0
2G.10				0.000		0
2G.11				0.000		0
2G.12				0.000		0
2G.13				0.000		0
2G.14				0.000		0
2G.15				0.000		0
2G.16				0.000		0
2G.17				0.000		0
2G.18				0.000		0
2G.19				0.000		0
2G.20				0.000		0
2G.21	Total default tariffs	42.919	0.000	42.919	54.070	0
2G.22	Total	42.919	0.000	42.919	54.070	0
C Revenue per customer						
2G.23	Total				54.070	0

Number of customers
(000s)

Average non-household retail revenue per customer
£

Key to cells:

Input cell

Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

2H - Non-household wastewater - revenues by customer type						Southern Water		Data validation	
For the 12 months ended 31 March 2018									
Line description		Wholesale charges revenue £m	Retail revenue £m	Total revenue £m	Number of connections (000s)	Average non-household retail revenue per connection £	Consistency validations		Completion
A Non-Default tariffs									
2H.1	Total non-default tariffs	0.000	0.000	0.000	0.000	0			
B Default tariffs									
2H.2	Standard Sewerage Unmetered	4.437	0.000	4.437	7.549	0			
2H.3	Standard 0-1Mi pa Sewerage Metered	39.866	0.000	39.866	67.311	0			
2H.4	Standard 1-5Mi pa Sewerage Metered	31.734	0.000	31.734	7.366	0			
2H.5	n/a	0.000	0.000	0.000	0.000	0			
2H.6	n/a	0.000	0.000	0.000	0.000	0			
2H.7	n/a	0.000	0.000	0.000	0.000	0			
2H.8	n/a	0.000	0.000	0.000	0.000	0			
2H.9	n/a	0.000	0.000	0.000	0.000	0			
2H.10	Wastewater services 5 to 50 MI	21.374	0.000	21.374	1.206	0			
2H.11	Wastewater services 50 MI and over	8.893	0.000	8.893	0.084	0			
2H.12				0.000		0			
2H.13				0.000		0			
2H.14				0.000		0			
2H.15				0.000		0			
2H.16				0.000		0			
2H.17				0.000		0			
2H.18				0.000		0			
2H.19				0.000		0			
2H.20				0.000		0			
2H.21				0.000		0			
2H.22				0.000		0			
2H.23				0.000		0			
2H.24	Total default tariffs	106.304	0.000	106.304	83.516	0			
2H.25 Total		106.304	0.000	106.304	83.516	0			
						Number of customers (000s)	Average non-household retail revenue per customer £		
C Revenue per customer									
2H.26	Total					83.516	0		

Key to cells:

Input cell

Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

21 - Revenue analysis & wholesale control reconciliation**Southern Water**

Data validation

For the 12 months ended 31 March 2018

Line description		Units	DPs	Household	Non-household	Total	Consistency validations	Completion
A Wholesale charge - water								
21.1	Unmeasured	£m	3	15.496	1.142	16.638		
21.2	Measured	£m	3	116.409	41.777	158.186		
21.3	Third party revenue	£m	3	0.000	0.495	0.495		
21.4	Total	£m	3	131.905	43.414	175.319		
B Wholesale charge - wastewater								
21.5	Unmeasured	£m	3	108.919	4.437	113.356		
21.6	Measured	£m	3	341.878	101.867	443.745		
21.7	Third party revenue	£m	3	0.000	0.000	0.000		
21.8	Total	£m	3	450.797	106.304	557.101		
21.9	Wholesale Total	£m	3	582.702	149.718	732.420		
C Retail revenue								
21.10	Unmeasured	£m	3	10.162	0.000	10.162		
21.11	Measured	£m	3	49.803	0.000	49.803		
21.12	Other third party revenue	£m	3	0.000	1.532	1.532		
21.13	Retail total	£m	3	59.965	1.532	61.497		
D Third party revenue - non-price control								
21.14	Bulk Supplies - water	£m	3			3.640		
21.15	Bulk Supplies - wastewater	£m	3			0.688		
21.16	Other third party revenue	£m	3			1.613		
E Principal services - non-price control								
21.17	Other appointed revenue	£m	3			0.194		
21.18	Total appointed revenue	£m	3			800.052		
				Water	Wastewater	Total		
21.19	Wholesale revenue governed by price control	£m	3	175.319	557.101	732.420		
21.20	Grants & contributions	£m	3	11.020	8.206	19.226		
21.21	Total revenue governed by wholesale price control	£m	3	186.339	565.307	751.646		
21.22	Amount assumed in wholesale determination	£m	3	185.877	563.545	749.422		
21.23	Adjustment for in-period ODI revenue	£m	3	0.000	0.000	0.000		
21.24	Adjustment for WRFIM	£m	3	0.000	0.000	0.000		
21.25	Total assumed revenue	£m	3	185.877	563.545	749.422		
21.26	Difference	£m	3	0.462	1.762	2.224		

Key to cells:

Input cell

Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

2J - Infrastructure network reinforcement costs**Southern Water****Data validation**

For the 12 months ended 31 March 2018

Line description	Units	DPs	Network reinforcement capex	On site / site specific capex (memo only)	Consistency validations	Completion
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A	Wholesale water network+ (treated water distribution)					
2J.1	Distribution and trunk mains	£m	3	0.258	6.190	
2J.2	Pumping and storage facilities	£m	3	0.000	0.000	
2J.3	Other	£m	3	0.000	0.000	
2J.4	Total	£m	3	0.258	6.190	

B	Wholesale wastewater network+ (sewage collection)					
2J.5	Foul and combined systems	£m	3	14.591	2.575	
2J.6	Surface water only systems	£m	3	0.000	0.000	
2J.7	Pumping and storage facilities	£m	3	0.454	0.080	
2J.8	Other	£m	3	0.000	0.000	
2J.9	Total	£m	3	15.045	2.655	

Key to cells:
 Input cell

 Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

3A. Outcome performance table													Southern Water		Southern Water		Data validation	
For the 12 months ended 31 March 2018																		
Row	Output ID	Performance commitment	Unit	Unit description	Desired phase	2016-17 performance (best actual for comparison)	2017-18 performance (best actual)	2017-18 OPL met?	2017-18 underperformance payment or underperformance penalty in period SDA (pence)	2017-18 target/forecast payment or underperformance penalty in period SDA (20% to 0.00)	2017-18 target/forecast payment or underperformance penalty in period SDA (20% to 0.00)	2017-18 target/forecast payment or underperformance penalty in period SDA (20% to 0.00)	2017-18 target/forecast payment or underperformance penalty in period SDA (20% to 0.00)	2017-18 target/forecast payment or underperformance penalty in period SDA (20% to 0.00)	2017-18 target/forecast payment or underperformance penalty in period SDA (20% to 0.00)	2017-18 target/forecast payment or underperformance penalty in period SDA (20% to 0.00)	2017-18 target/forecast payment or underperformance penalty in period SDA (20% to 0.00)	2017-18 target/forecast payment or underperformance penalty in period SDA (20% to 0.00)
1	PSUGRNWDM_1	1. Water asset health (maine faults, TM, WQW & WQW compliance, liability compliance)	category	Asset health indicator	na	Stable	Stable	Yes	-	-	-	-	-	-	-	-	-	-
2	PSUGRNWDM_2	2. Water use restrictions	nr	No. of properties affected per ton	0	0	0	Yes	-	-	-	-	-	-	-	-	-	-
3	PSUGRNWDM_3	3. Leakage (including customer supply pipe leakage) - five year average target	nr	Measures per day (MD)	1	86.1	86.1	-	-	-	-	-	-	-	-	-	-	-
4	PSUGRNWDM_4	4. Interruptions to supply	time	Minutes / property / year	0	7	17	No	-	-	-	-	-	-	-	-	-	-
5	PSUGRNWDM_5	5. Mean Zero Compliance (M0C)	%	Mean zero compliance (%)	2	99.95	99.95	No	-	-	-	-	-	-	-	-	-	-
6	PSUGRNWDM_6a	6a. Drinking water quality - disinfection contact	nr	No. per 1,000 population	2	0.74	0.67	Yes	-	-	-	-	-	-	-	-	-	-
7	PSUGRNWDM_6	6. Water pressure (number of properties on the GSC low water pressure register)	nr	No. of properties on GSC register	0	222	242	Yes	-	-	-	-	-	-	-	-	-	-
8	PSUGRNWDM_7	7. Distribution input	nr	Measures per day (MD)	2	532.26	541.00	No	-	-	-	-	-	-	-	-	-	-
9	PSUGRNWDM_8	8. Per capita consumption (PCC) - five year average target	nr	Litre per head per day (LHD)	1	135.1	135.9	Yes	-	-	-	-	-	-	-	-	-	-
10	PSUGRNWDM_9	9. Wastewater asset health (sewer collapses, WQW FC compliance, external flooding - other causes)	category	Asset health indicator	na	Stable	Stable	Yes	-	-	-	-	-	-	-	-	-	-
11	PSUGRNWDM_10a	10a. Category 2 pollution incidents (including transferred assets and excluding private pumping stations)	nr	No. of pollution incidents (Cat 2)	0	143	131	Yes	-	-	-	-	-	-	-	-	-	-
12	PSUGRNWDM_10	10. Internal flooding incidents	nr	No. of internal sewer flooding incidents	0	468	461	Yes	-	-	-	-	-	-	-	-	-	-
13	PSUGRNWDM_10	10. External flooding incidents	nr	No. of external sewer flooding incidents	0	6,359	7,105	Yes	-	-	-	-	-	-	-	-	-	-
14	PSUGRNWDM_10	10. Sewer blockages	nr	No. of sewer blockages per km	2	0.55	0.49	Yes	-	-	-	-	-	-	-	-	-	-
15	PSUGRNWDM_10	10. Odour complaints (Preston and Totteridge treatment works)	nr	No. of odour complaints	0	N/A	18	-	-	-	-	-	-	-	-	-	-	-
16	PSUGRNWDM_10	10. Wastewater treatment works numeric compliance	%	% compliance with WQW regulations	1	99.2	98.4	No	-	-	-	-	-	-	-	-	-	-
17	PSUGRNWDM_10	10. Proportion of energy from renewable sources	%	% energy from renewable sources	1	17.0	17.2	Yes	-	-	-	-	-	-	-	-	-	-
18	PSUGRNWDM_10	10. Bathing waters with 'excellent' water quality (part 1)	nr	No. of bathing waters	0	51	53	Yes	-	-	-	-	-	-	-	-	-	-
19	PSUGRNWDM_10	10. Bathing waters with 'satisfactory' water quality (part 2)	nr	No. of bathing waters	0	0	0	-	-	-	-	-	-	-	-	-	-	-
20	PSUGRNWDM_10	10. Bathing waters with 'satisfactory' water quality (part 3)	na	£ million estimated scheme costs	1	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-
21	PSUGRNWDM_10	10. Service pollution incidents (category 1 and 2 pollution incidents, as reported by the EA on MCOB)	nr	No. of pollution incidents (Cat 1 and 2)	0	3	4	Yes	-	-	-	-	-	-	-	-	-	-
22	PSUGRNWDM_10	10. Avoiding blocked drains	%	% customers aware of avoidance measures	0	79	80	Yes	-	-	-	-	-	-	-	-	-	-
23	PSUGRNWDM_10	10. Threat sensors	na	Scheme delivery	na	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-
24	PSUGRNWDM_10	10. Wastewater SDA	na	Scheme delivery	na	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-
25	PSUGRNWDM_10	10. M0C	na	Targets of dry solids removal	0	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-
26	PSUGRNWDM_10	10. First time resolution of customer contacts	%	% customer contacts resolved 1st time	0	67	67	No	-	-	-	-	-	-	-	-	-	-
27	PSUGRNWDM_10	10. Dealing with customer individual needs	%	% customers agreeing with survey statement	0	66.2	64	No	-	-	-	-	-	-	-	-	-	-
28	PSUGRNWDM_10	10. Awareness of water hardness measures	%	% customers aware of water hardness measures	0	55.7	55	No	-	-	-	-	-	-	-	-	-	-
29	PSUGRNWDM_10	10. Where your money goes	%	% customers aware of where money goes	0	55.5	55.6	No	-	-	-	-	-	-	-	-	-	-
30	PSUGRNWDM_10	10. Billing queries	nr	No. of billing queries	0	145,952	151,361	Yes	-	-	-	-	-	-	-	-	-	-
31	PSUGRNWDM_10	10. Take up of assistance schemes (number of customers who are receiving support through one of our financial assistance schemes)	nr	No. of assistance scheme customers	0	154,735	225,842	Yes	-	-	-	-	-	-	-	-	-	-
32	PSUGRNWDM_10	10. Value for money	%	% of customers who feel they get value	0	57	55	No	-	-	-	-	-	-	-	-	-	-
33	PSUGRNWDM_10	10. Service Incentive Mechanism (SIM)	score	Service incentive mechanism (SIM) score	0	78	79	-	-	-	-	-	-	-	-	-	-	-
34																		
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Key to cells:
Input cell
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Please refer to BAC 4.07 - Guidance for the table definitions in the annual performance report for the reporting year 2017-18

3B - Sub-measure performance table									Southern Water		Data validation	
For the 12 months ended 31 March 2018												
Row	Unique ID	PC/sub-measure ID	PC / sub-measure	Unit	Decimal places	2016-17 performance level - actual	2017-18 performance level - actual	2017-18 CPL met?			Consistency	Completion
1	PR14SRNWSW_1	00	1: Water asset health	category	na	Stable	Stable	Yes				
2	PR14SRNWSW_1	01	Number of mains bursts per year	nr	0	1996	1844	Yes				
3	PR14SRNWSW_1	02	TIM distribution index	%	2	99.91	99.93	Yes				
4	PR14SRNWSW_1	03	Coliform compliance at WSW	%	2	99.98	99.98	Yes				
5	PR14SRNWSW_1	04	Coliform compliance at WSR	%	0	100	99.94	Yes				
6	PR14SRNWSW_1	05	Turbidity compliance	nr	0	0	1	Yes				
7	PR14SRNWSWW_1	00	1: Wastewater asset health	category	na	Stable	Stable	Yes				
8	PR14SRNWSWW_1	01	Sewer collapses	nr	0	233	234	Yes				
9	PR14SRNWSWW_1	02	WwTW population equivalent compliance	%	1	100.0	99.9	Yes				
10	PR14SRNWSWW_1	03	External flooding - other causes	nr	0	7614	6734	Yes				
11												
12												
13												
14												
15												
16												
17												
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Key to cells:

Input cell

Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

3C - AIM table							Southern Water		Data validation	
For the 12 months ended 31 March 2018										
Row	Abstraction site	Decimal places	2017-18 AIM performance [MI]	2017-18 normalised AIM performance [nr]	Cumulative AIM performance 2016-17 onwards [MI]	Cumulative normalised AIM performance 2016-17 onwards [nr]	Contextual information relating to AIM performance			
1	Hampshire Water Efficiency Mechanism (Totford)	2	-4.05	-0.05	-4.05	-0.05	The Water Efficiency Scheme is small and the scale of reduction in consumption translates to a very small reduction of abstraction easily lost in the noise in the abstraction data as influenced by other factors. Some houses within scheme area are not metered. Variation in background leakage is likely to have an effect on the final consumption figure. Leakage in the scheme area is known to have gone up from 2017 and may affect consumption trend changes. Weather influence on consumption, river flow and abstraction.			
2	Otterbourne and Twyford abstraction	2	123.7	0.05	123.7	0.05	We implemented the Otterbourne and Twyford September abstraction Scheme in 2017. We monitored the day by day abstraction relative to the target monthly limit. We increased transfer from our Testwood treatment works to allow us to reduce aggregate abstractions at Otterbourne and Twyford so as to be under the target limit for the month overall. According to real time data at the time, we successfully achieved approximately 100 MI under the September monthly limit. Unfortunately subsequent analysis of data from a new abstraction meter (that had only been on test during September 2017) showed that we just failed the target. We have formally reported the result based on the new meter.			
3	Sandown IOW	2	0	0	0	0	The Isle of Wight schemes have not been implemented to date due to drought risks, outages at other sources on the Island and, new questions over the environmental suitability of the intended increased abstraction at the alternative sources on the Island. June 2017 also brought us the Environment Agency's Section 52 Notice proposing immediate changes to our River Test abstractions license. This cast further doubt over increasing transfer from that source to the Isle of Wight during low flows, which was part of our Isle of Wight AIM scheme concepts. Additionally, the Water Industry National Environment Programme (WINEP) has confirmed concerns about the alternative sources on the Island. For these reasons, we do not intend to implement these two AIM schemes in the period to 2020 and do not envisage them being possible in 2020-25 (AMP7).			
4	Eastern Yar min flow	2	0	0	0	0	As above			
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
Total			119.7	0.00	119.7	0.00				

Key to cells:

Input cell

Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

3D - SIM table**Southern Water****Data validation**

For the 12 months ended 31 March 2018

Line description	Units	DPs	Score
------------------	-------	-----	-------

Incorrect value	Completion
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A	Qualitative performance			
3D.1	1st survey score	nr	2	4.24
3D.2	2nd survey score	nr	2	4.39
3D.3	3rd survey score	nr	2	4.43
3D.4	4th survey score	nr	2	4.22
3D.5	Qualitative SIM score (out of 75)	nr	2	62.25

B	Quantitative performance			
3D.6	Total contact score	nr	2	158.35
3D.7	Quantitative SIM score (out of 25)	nr	2	17.08

C	SIM score			
3D.8	Total annual SIM score (out of 100)	nr	2	79.33

Key to cells:
 Input cell

 Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

4A - Non-financial information**Southern Water** Data validation

For the 12 months ended 31 March 2018

Line description	Units	DPs	Current year	
			Unmeasured	Measured

Completion

Retail

A	Household				
4A.1	Number of void households	000s	3	11.206	27.405
4A.2	Per capita consumption (excluding supply pipe leakage) l/h/d	l/h/d	2	173.33	122.06

Water**Wastewater****Wholesale**

B	Volume (Ml/d)				
4A.3	Bulk supply export	Ml/d	3	18.366	0.000
4A.4	Bulk supply import	Ml/d	3	2.854	0.828
4A.5	Distribution input	Ml/d	3	540.995	

Key to cells:
 Input cell

 Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

4B - Wholesale totex analysis**Southern Water****Data validation**

For the 12 months ended 31 March 2018

Line description		Units	DPs	Current year		Cumulative 2015-20		Completion
				Water	Wastewater	Water	Wastewater	
A Actual totex								
4B.1	Actual totex	£m	3	227.072	424.745	516.966	1121.592	
B Items excluded from the menu								
4B.2	Third party costs	£m	3	4.511	0.100	12.581	0.100	
4B.3	Pension deficit recovery payments	£m	3	0.537	1.172	9.413	20.542	
4B.4	Other 'Rule book' adjustments	£m	3	0.550	3.309	0.550	5.309	
4B.5	Total items excluded from the menu	£m	3	5.598	4.581	22.544	25.951	
C Transition expenditure								
4B.6	Transition expenditure	£m	3	0.000	0.000	1.498	14.255	
D Adjusted Actual totex								
4B.7	Adjusted Actual totex	£m	3	221.474	420.164	495.920	1109.896	
4B.8	Adjusted Actual totex base year prices	£m	3	197.117	373.956	452.855	1,017.136	
E Allowed totex								
4B.9	Allowed totex based on final menu choice – base year prices	£m	3	163.750	394.700	482.299	1164.978	

Key to cells: Input cell

 Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

4C - Impact of AMP performance to date on RCV**Southern Water****Data validation**

For the 12 months ended 31 March 2018

Line description		Units	DPs	Water	Wastewater	Completion
4C.1	Cumulative totex over/underspend so far in the price control period	£m	3	-42.653	-212.075	
4C.2	Customer share of cumulative totex over/underspend	£m	3	-20.789	-106.037	
4C.3	RCV element of customer share of cumulative totex over/underspend	£m	3	-20.955	-114.560	
4C.4	Adjustment for ODI rewards or penalties	£m	3	0.000	0.000	
4C.5	RCV determined at FD at 31 March	£m	3	982.282	3882.494	
4C.6	Projected 'shadow' RCV	£m	3	961.327	3767.934	

Key to cells:
 Input cell

 Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

4D - Wholesale totex analysis - water										Southern Water		Data validation	
For the 12 months ended 31 March 2018													
Line description	Units	DPs	Water resources		Network+				Total			Consistency validations	Completion
			Abstraction licences	Raw water abstraction	Raw water transport	Raw water storage	Water treatment	Treated water distribution					
A Operating expenditure													
4D.1 Power	£m	3	0.000	4.039	0.000	0.000	8.025	3.061	15.125				
4D.2 Income treated as negative expenditure	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
4D.3 Abstraction charges/ discharge consents	£m	3	4.974	0.000	0.000	0.000	0.065	0.000	5.039				
4D.4 Bulk supply	£m	3	0.000	0.000	0.000	0.000	0.080	0.000	0.080				
4D.5 Other operating expenditure - renewals expensed in year (Infrastructure)	£m	3	0.000	0.000	0.000	0.000	0.000	17.341	17.341				
4D.6 Other operating expenditure - renewals expensed in year (Non-Infrastructure)	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
4D.7 Other operating expenditure - excluding renewals	£m	3	0.308	6.134	0.238	0.241	17.210	18.291	42.422				
4D.8 Local authority and Cumulo rates	£m	3	0.000	0.886	0.122	0.000	1.524	8.989	11.521				
4D.9 Total operating expenditure excluding third party services	£m	3	5.282	11.059	0.360	0.241	26.904	47.682	91.528				
4D.10 Third party services	£m	3	0.290	0.837	0.000	0.000	1.023	0.975	3.125				
4D.11 Total operating expenditure	£m	3	5.572	11.896	0.360	0.241	27.927	48.657	94.653				
B Capital Expenditure													
4D.12 Maintaining the long term capability of the assets - infra	£m	3	0.000	0.053	0.196	0.000	0.002	10.933	11.184				
4D.13 Maintaining the long term capability of the assets - non-infra	£m	3	0.000	5.965	0.000	0.005	52.788	20.986	79.744				
4D.14 Other capital expenditure - infra	£m	3	0.000	1.197	1.972	0.000	1.873	12.568	17.610				
4D.15 Other capital expenditure - non-infra	£m	3	0.272	3.255	0.000	0.000	26.503	1.665	31.695				
4D.16 Infrastructure network reinforcement	£m	3	0.000	0.000	0.000	0.000	0.000	0.258	0.258				
4D.17 Total gross capital expenditure (excluding third party)	£m	3	0.272	10.470	2.168	0.005	81.166	46.410	140.491				
4D.18 Third party services	£m	3	0.000	1.908	0.000	0.000	0.785	1.053	3.746				
4D.19 Total gross capital expenditure	£m	3	0.272	12.378	2.168	0.005	81.951	47.463	144.237				
C Grants and contributions													
4D.20 Grants and contributions	£m	3	0.000	0.700	0.000	0.001	0.759	10.895	12.355				
4D.21 Totex	£m	3	5.844	23.574	2.528	0.245	109.119	85.225	226.535				
D Cash Expenditure													
4D.22 Pension deficit recovery payments	£m	3	0.000	0.020	0.000	0.002	0.247	0.268	0.537				
4D.23 Other cash items	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
4D.24 Totex including cash items	£m	3	5.844	23.594	2.528	0.247	109.366	85.493	227.072				
E Unit cost information (operating expenditure)													
4D.25 Licenced volume available	MI	3	454553.784										
4D.25 Volume abstracted	MI	3	215319.392										
4D.25 Volume transported	MI	3	83683.878										
4D.25 Average volume stored	MI	3	203826.000										
4D.25 Distribution input volume	MI	3	197463.175										
4D.25 Distribution input volume	MI	3	197463.175										
4D.26 Unit cost	£/MI	3	12.258	55.248	4.302	1.182	141.429	246.411					
4D.27 Population	000s	3	2526.756	2526.756	2526.756	2526.756	2526.756	2526.756					
4D.28 Unit cost	£/pop	3	2.205	4.708	0.142	0.095	11.053	19.257					

Key to cells:

Input cell

Calculation cell

Please refer to RAG 4.07 - Guideline for the taHe definitions in the annual performance report for the reporting year 2017-18

4E - Wholesale totex analysis - wastewater												Southern Water		Data validation	
For the 12 months ended 31 March 2018															
Line description	Units	DPs	Network+ Sewage collection			Network + Sewage treatment		Sludge			Total				
			Foul	Surface water drainage	Highway drainage	Sewage treatment and disposal	Imported sludge liquor treatment	Sludge transport	Sludge treatment	Sludge disposal					
A Operating expenditure															
4E.1 Power	£m	3	8.155	1.749	1.749	17.390	0.691	0.023	-2.769	0.000	26.988				
4E.2 Income treated as negative expenditure	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	-3.559	0.000	-3.559				
4E.3 Discharge consents	£m	3	0.544	0.119	0.119	2.355	0.046	0.000	0.001	0.000	3.184				
4E.4 Bulk discharge	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
4E.5 Other operating expenditure - renewals expensed in year (Infrastructure)	£m	3	15.446	3.367	3.367	0.000	0.000	0.000	0.000	0.000	22.180				
4E.6 Other operating expenditure - renewals expensed in year (Non-infrastructure)	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
4E.7 Other operating expenditure - excluding renewals	£m	3	22.918	3.795	3.795	38.513	1.168	4.338	15.340	4.644	94.511				
4E.8 Local authority rates and Cumulo rates	£m	3	0.079	0.017	0.017	13.279	0.372	0.000	1.434	0.000	15.198				
4E.9 Total operating expenditure excluding third party services	£m	3	47.142	9.047	9.047	71.537	2.277	4.361	10.447	4.644	158.502				
4E.10 Third party services	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
4E.11 Total operating expenditure	£m	3	47.142	9.047	9.047	71.537	2.277	4.361	10.447	4.644	158.502				
B Capital Expenditure															
4E.12 Maintaining the long term capability of the assets - infra	£m	3	10.153	2.176	2.176	0.000	0.000	0.000	0.000	0.000	14.505				
4E.13 Maintaining the long term capability of the assets - non-infra	£m	3	9.528	2.042	2.042	116.630	0.000	0.000	13.608	0.000	143.850				
4E.14 Other capital expenditure - infra	£m	3	27.828	5.963	5.963	0.304	0.000	0.000	0.000	0.000	40.058				
4E.15 Other capital expenditure - non-infra	£m	3	5.059	1.084	1.084	50.302	0.000	0.000	2.886	0.000	60.415				
4E.16 Infrastructure network reinforcement	£m	3	10.531	2.257	2.257	0.000	0.000	0.000	0.000	0.000	15.045				
4E.17 Total gross capital expenditure (excluding third party services)	£m	3	63.099	13.522	13.522	167.236	0.000	0.000	16.494	0.000	273.873				
4E.18 Third party services	£m	3	1.339	0.287	0.287	0.000	0.000	0.000	0.000	0.000	1.913				
4E.19 Total gross capital expenditure	£m	3	64.438	13.809	13.809	167.236	0.000	0.000	16.494	0.000	275.786				
C Grants and contributions															
4E.20 Grants and contributions	£m	3	7.501	1.607	1.607	0.000	0.000	0.000	0.000	0.000	10.715				
4E.21 Totex	£m	3	104.079	21.249	21.249	238.773	2.277	4.361	26.941	4.644	423.573				
C Cash Expenditure															
4E.22 Pension deficit recovery payments	£m	3	0.353	0.059	0.059	0.552	0.061	0.000	0.088	0.000	1.172				
4E.23 Other cash items	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
4E.24 Totex including cash items	£m	3	104.432	21.308	21.308	239.325	2.338	4.361	27.029	4.644	424.745				
D Unit cost information (operating expenditure)															
4E.25 Volume collected	Ml	3	189922.030												
4E.25 Volume collected	Ml	3		41180.879											
4E.25 Volume collected	Ml	3			41180.879										
4E.25 Biochemical Oxygen Demand (BOD)	Tonnes	3				107995.062									
4E.25 Biochemical Oxygen Demand (BOD)	Tonnes	3					19839.276								
4E.25 Volume transported	m3	3						853422.200							
4E.25 Dried solid mass treated	mt	3							134252.000						
4E.25 Dried solid mass disposed	mt	3								134252.000					
4E.26 Unit cost	£/mt	3	249.532	219.689	219.689	662.410	143.757	5.110	77.816	34.582					
4E.27 Population	000s	3	4567.879	4567.879	4567.879	4567.879	4567.879	4567.879	4567.879	4567.879					
4E.28 Unit cost	£/pop	3	10.320	1.981	1.981	15.661	0.498	0.955	2.287	1.917					

Key to cells:

input cell

Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

4F - Cost analysis - household retail											Southern Water				Data validation	
For the 12 months ended 31 March 2018																
Line description	Units	DPs	Household unmeasured				Household measured				Total	Consistency validations		Completion		
			Water only	Wastewater only	Water and wastewater	Total	Water only	Wastewater only	Water and wastewater	Total						
A Operating expenditure																
4F-1 Customer services	Em	3	0.170	3.010	2.100	5.280	0.839	5.563	11.781	18.183	23.463					
4F-2 Debt management	Em	3	0.039	1.939	2.509	4.487	0.166	2.120	5.575	7.861	12.348					
4F-3 Doubtful debts	Em	3	0.173	3.426	1.280	4.879	0.759	6.723	9.325	16.807	21.686					
4F-4 Meter reading	Em	3					0.309	1.155	2.972	4.436	4.436					
4F-5 Other operating expenditure	Em	3	0.068	1.304	0.636	2.008	0.285	2.555	4.594	7.434	9.442					
4F-6 Total operating expenditure excluding third party services	Em	3	0.450	9.679	6.525	16.654	2.358	18.116	34.247	54.721	71.375					
4F-7 Third party services operating expenditure	Em	3	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000					
4F-8 Total operating expenditure	Em	3	0.450	9.679	6.525	16.654	2.358	18.116	34.247	54.721	71.375					
4F-9 Depreciation - tangible fixed assets (on assets existing at 31 March 2015)																
4F-10 Depreciation - tangible fixed assets (on assets acquired since 1 April 2015)	Em	3	0.019	0.363	0.177	0.559	0.079	0.711	1.277	2.067	2.626					
4F-11 Amortisation - intangible fixed assets (on assets existing at 31 March 2015)	Em	3	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000					
4F-12 Amortisation - intangible fixed assets (on assets acquired since 1 April 2015)	Em	3	0.014	0.275	0.134	0.423	0.060	0.537	0.965	1.562	1.985					
4F-13 Total operating costs	Em	3	0.001	0.018	0.009	0.028	0.004	0.036	0.065	0.105	0.133					
4F-14 Capital expenditure	Em	3	0.484	10.335	6.845	17.664	2.501	19.400	36.554	58.455	76.119					
B Demand-side efficiency and customer-side leaks analysis - Household																
4F-15 Demand-side water efficiency - gross expenditure	Em	3									0.182					
4F-16 Demand-side water efficiency - expenditure funded by wholesale	Em	3									0.000					
4F-17 Demand-side water efficiency - net retail expenditure	Em	3									0.182					
4F-18 Customer-side leak repairs - gross expenditure	Em	3									0.000					
4F-19 Customer-side leak repairs - expenditure funded by wholesale	Em	3									0.000					
4F-20 Customer-side leak repairs - net retail expenditure	Em	3									0.000					
Key to cells:																
Input cell																
Calculation cell																

4G - Wholesale current cost financial performance**Southern Water****Data validation**

For the 12 months ended 31 March 2018

Line description	Units	DPs	Water	Wastewater	Total
4G.1 Revenue	£m	3	179,877	558,678	738,555
4G.2 Operating expenditure	£m	3	-94,653	-158,502	-253,155
4G.3 Capital maintenance charges	£m	3	-85,477	-282,293	-367,770
4G.4 Other operating income	£m	3	4,201	7,803	12,004
4G.5 Current cost operating profit	£m	3	3,948	125,686	129,634

4G.6 Other income	£m	3	3,658	14,340	17,998
4G.7 Interest income	£m	3	11,777	46,161	57,938
4G.8 Interest expense	£m	3	-38,255	-149,941	-188,196
4G.9 Other interest expense	£m	3	-0,996	-3,904	-4,900
4G.10 Current cost profit before tax and fair value movements	£m	3	-19,868	32,342	12,474

4G.11 Fair value gains/(losses) on financial instruments	£m	3	9,398	36,837	46,235
4G.12 Current cost profit before tax	£m	3	-10,470	69,179	58,709

Key to cells:

Input cell

Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

4H - Financial metrics**Southern Water****Data validation**

For the 12 months ended 31 March 2018

Line description	Units	DPs	Metric	Consistency validations	Completion
------------------	-------	-----	--------	-------------------------	------------

A	Financial indicators			
4H.1	Net debt	£m	3	3853.886
4H.2	Regulated equity	£m	3	1010.890
4H.3	Regulated gearing	%	2	79.22%
4H.4	Post tax return on regulated equity	%	2	10.65%
4H.5	RORE (return on regulated equity)	%	2	5.16%
4H.6	Dividend yield	%	2	0.48%
4H.7	Retail profit margin - Household	%	2	-2.51%
4H.8	Retail profit margin - Non household	%	2	0.65%
4H.9	Credit rating	Text	n/a	Baa2
4H.10	Return on RCV	%	2	5.08%
4H.11	Dividend cover	dec	2	29.27
4H.12	Funds from operations (FFO)	£m	3	500.786
4H.13	Interest cover (cash)	dec	2	4.50
4H.14	Adjusted interest cover (cash)	dec	2	2.66
4H.15	FFO/Debt	dec	2	0.13
4H.16	Effective tax rate	%	2	9.20%
4H.17	RCF	£m	3	386.627
4H.18	RCF/capex	dec	2	0.99

B	Revenue and earnings			
4H.19	Revenue (actual)	£m	3	793.917
4H.20	EBITDA (actual)	£m	3	468.843

C	Borrowings			
4H.21	Proportion of borrowings which are fixed rate	%	2	29.91%
4H.22	Proportion of borrowings which are floating rate	%	2	7.03%
4H.23	Proportion of borrowings which are index linked	%	2	63.06%
4H.24	Proportion of borrowings due within 1 year or less	%	2	0.04%
4H.25	Proportion of borrowings due in more than 1 year but no more than 2 years	%	2	7.95%
4H.26	Proportion of borrowings due in more than 2 years but no more than 5 years	%	2	20.61%
4H.27	Proportion of borrowings due in more than 5 years but no more than 20 years	%	2	54.50%
4H.28	Proportion of borrowings due in more than 20 years	%	2	16.90%

Key to cells: Input cell

 Calculation cell
Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

We are asking companies to report this suite of financial metrics to enable us to monitor the financial stability of the water and wastewater companies in England and Wales and to provide us with enhanced visibility of company financing and capital structures.

4H - Table guidance

Table 4H requires companies to provide a RORE figure for the period from the start of the AMP to the reporting date.

We previously provided guidance as to the approach that companies should use when calculating an annual RORE figure.

Consistent with the approach that we used at PR14 companies should calculate an annual RORE figure for each year and the figure that they should then provide in table 4H is an arithmetic average of the annual RORE for each year since the start of the AMP.

In addition, when translating between real and nominal figures companies should be using the Fisher equation. $(1 + \text{nominal}) = (1 + \text{real}) \times (1 + \text{inflation})$

4I - Financial derivatives

Southern Water

Data validation

For the 12 months ended 31 March 2018

Line description	Units	DPs	Nominal value by maturity (net)			Total value at 31 March 2018		Total accretion at 31 March 2018	Units	DPs	Interest rate (weighted average for 12 months to 31 March 2018)		Completion & consistency
			1 to 2 years	2 to 5 years	Over 5 years	Nominal value (net)	Mark to Market				Payable	Receivable	
Derivative type													
A Interest rate swap (sterling)													
4I.1 Floating to fixed rate	£m	3	0.000	262.500	0.000	262.500	10.508	0.000	%	2	1.35%	0.12%	
4I.2 Floating from fixed rate	£m	3	195.000	0.000	0.000	195.000	-3.885	0.000	%	2	2.93%	6.11%	
4I.3 Floating to index linked	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
4I.4 Floating from index linked	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
4I.5 Fixed to index-linked	£m	3	0.000	0.000	1318.200	1318.200	1281.379	108.922	%	2	1.96%	4.68%	
4I.6 Fixed from index-linked	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
4I.7 Total	£m	3	195.000	262.500	1318.200	1775.700	1288.002	108.922					
B Foreign Exchange													
4I.8 Cross currency swap USD	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
4I.9 Cross currency swap EUR	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
4I.10 Cross currency swap YEN	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
4I.11 Cross currency swap Other	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
4I.12 Total	£m	3	0.000	0.000	0.000	0.000	0.000	0.000					
C Currency interest rate													
4I.13 Currency interest rate swaps USD	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
4I.14 Currency interest rate swaps EUR	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
4I.15 Currency interest rate swaps YEN	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
4I.16 Currency interest rate swaps Other	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
4I.17 Total	£m	3	0.000	0.000	0.000	0.000	0.000	0.000					
D Forward currency contracts													
4I.18 Forward currency contracts USD	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
4I.19 Forward currency contracts EUR	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
4I.20 Forward currency contracts YEN	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
4I.21 Forward currency contracts Other	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
4I.22 Total	£m	3	0.000	0.000	0.000	0.000	0.000	0.000					
E Other financial derivatives													
4I.23 Other financial derivatives	£m	3	0.000	0.000	0.000	0.000	0.000	0.000	%	2	0.00%	0.00%	
F Total													
4I.24 Total financial derivatives	£m	3	195.000	262.500	1318.200	1775.700	1288.002	108.922					

Please provide explanation why 'Mark to Market' does not equal the 'Financial instruments' totals from table 1C.

Please provide explanation why 'Mark to Market' does not equal the 'Financial Instruments' totals from table 1C.

Key to cells:

Input cell

Calculation cell

Please refer to RAG 4.07 - Guideline for the table definitions in the annual performance report for the reporting year 2017-18

Financial derivatives include cross currency swaps, interest rate swaps and forward currency contracts. They should not include any amounts which do not relate to financing obligations. If the total derivatives do not reconcile to the total financial instruments on table 1C then please can you provide an explanation of the difference.

