

Statement 1: Summary regulatory financial performance

in £m 2009-10 prices unless stated otherwise

	Actual	2009-10 PR08	Difference	Actual	Cumulative PR08	Difference	Notes
Income	X	X	X	X	X	X	
Expenditure							
Controllable opex	X	X	X	X	X	X	
Non-controllable opex	X	X	X	X	X	X	
Maintenance	X	X	X	X	X	X	
Schedule 4 & 8	X	X	X	X	X	X	
Renewals	X	X	X	X	X	X	
Enhancements	X	X	X	X	X	X	
Interest	X	X	X	X	X	X	
Corporation tax	X	X	X	X	X	X	
Total expenditure	X	X	X	X	X	X	

Commentary:

Explanatory note:

This sheet will be completed separately for Great Britain, England & Wales and Scotland.

Statement 2a: RAB - regulatory financial position

in £m 2009-10 prices unless stated otherwise

A) Calculation of the GB RAB at 31 March 2010

	Actual	PR08	Difference	Notes
Opening RAB for the year (2006-07 prices) [1]	X	X	X	
Indexation to 2008-09 prices	X	X	X	
Opening RAB for the year (2008-09 prices)	X	X	X	
Indexation for the year	X	X	X	
Opening RAB (2009-10 prices)	X	X	X	
Adjustments for the actual capex outturn in CP3	X	X	X	
Renewals (added to the RAB)	X	X	X	
Enhancements (added to the RAB)	X	X	X	
Renewals & Enhancements funded from RFF	X	X	X	
Amortisation	X	X	X	
Closing RAB at 31 March 2010	X	X	X	

Commentary:

RAB Regulatory financial position - cumulative**B) Calculation of the cumulative GB RAB at 31 March 2010**

	2009-10	2010-11	2011-12	2012-13	2013-14	CP4 Total
Opening RAB (2009-10 prices)	X	X	X	X	X	X
Adjustments for the actual capex outturn in CP3	X	X	X	X	X	X
Renewals (added to the RAB)	X	X	X	X	X	X
Enhancements (added to the RAB)	X	X	X	X	X	X
Renewals & Enhancements funded from RFF	X	X	X	X	X	X
Amortisation	X	X	X	X	X	X
Closing RAB	X	X	X	X	X	X

Note:

[1] This is the CP4 opening RAB as stated in the PR08 final determination

Explanatory note:

These sheets will be completed separately for Great Britain, England & Wales and Scotland.

Statement 2b: RAB - reconciliation of expenditure

in £m 2009-10 prices unless stated otherwise

	Movements in 2009-10			Cumulative			Notes
	Adjustment	Capitalised financing	Total as at 31/03/10	Actual	PR08	Difference	
Renewals							
Renewals in the determination			X	X	X	X	
Adjustments to the PR08 determination							
Renewals / enhancement reallocation	X	X	X	X	X	X	
CP3 deferrals to CP4	X	X	X	X	X	X	
Seven day railway	X	X	X	X	X	X	
Renewals overheads	X	X	X	X	X	X	
Other adjustments	X	X	X	X	X	X	
Adjusted PR08 determination (renewals)	X	X	X	X	X	X	
Adjustments for the PR08 RAB roll forward policy	X	X	X	X	X	X	
Adjustments for non-delivery of outputs	X	X	X	X	X	X	
Adjustments for deferrals of expenditure within CP4	X	X	X	X	X	X	
IOPI index adjustments	X	X	X	X	X	X	
Adjustments for efficient over/under spend	X	X	X	X	X	X	
25% retention of efficient over/under spend			X	X	X	X	
Other adjustments	X	X	X	X	X	X	
Total Renewals (added to the RAB)	X	X	X	X	X	X	
Adjustment for inefficient overspend			X			X	
Adjustment for non-delivery of outputs			X			X	
Adjustment for capitalised financing			X			X	
Adjustment for 25% retention of efficient over/under spend			X			X	
Other adjustments			X			X	
Total actual renewals expenditure (see statement 10)			X			X	
Enhancements							
Enhancements in PR08			X	X	X	X	
Adjustments to the PR08 determination							
Renewals / enhancement reallocation	X	X	X	X	X	X	
CP3 deferrals to CP4	X	X	X	X	X	X	
Other adjustments	X	X	X	X	X	X	
Adjusted PR08 determination (enhancements)	X	X	X	X	X	X	
Adjustments for the PR08 RAB roll forward policy							
Adjustments for non-delivery of outputs	X	X	X	X	X	X	
Adjustments for efficient over/under spend	X	X	X	X	X	X	
25% retention of efficient over/under spend	X	X	X	X	X	X	
Adjustments relating to "funds"	X	X	X	X	X	X	
Adjustments relating to projects with tailored protocols or fixed price agreements			X	X	X	X	
Other Adjustments							
Total PR08 enhancements (added to the RAB)	X	X	X	X	X	X	
Non PR 08 Enhancements							
Non PR08 enhancements expenditure qualifying for capitalised financing	X	X	X	X	X	X	
Non PR08 enhancements expenditure not qualifying for capitalised financing			X	X	X	X	
Total Non PR08 enhancements enhancement expenditure	X	X	X	X	X	X	
Adjustments for amortisation of Non-PR08 enhancements			X	X	X	X	
Total non PR08 enhancements (added to the RAB)	X	X	X	X	X	X	
Total enhancements (added to the RAB)	X	X	X	X	X	X	
Adjustment for NR first £50m retention			X			X	
Adjustment for inefficient overspend			X			X	
Adjustments for non-delivery of outputs			X			X	
Adjustment for capitalised financing			X			X	
Adjustment for 25% retention of efficient over/under spend			X			X	
Non PR08 expenditure							
Third party funded schemes			X			X	
Other adjustments			X			X	
Total actual enhancement expenditure (see statement 3)			X			X	

Commentary:

Memo items:

Memo item 1 - renewals over/under spend log	2009-10	2010-11	2011-12	2012-13	2013-14	CP4 to date
Net volume under/over spend (efficient)	X	X	X	X	X	X
Net volume overspend (inefficient)	X	X	X	X	X	X
Net unit cost over/under spend	X	X	X	X	X	X
Total over/under spend renewals	X	X	X	X	X	X
Memo item 2 - Outstanding non-capex RAB additions	X	X	X	X	X	X

Explanatory note:

This sheet will be completed separately for Great Britain, England & Wales and Scotland.

Statement 3: GB Analysis of enhancement capital expenditure

in £m 2009-10 prices unless stated otherwise

	Actual	2009-10 Adjusted PR08	Difference	Actual	Cumulative Adjusted PR08	Difference	Notes
A) Enhancements included in PR08							
Schemes covered by a tailored protocol or fixed price agreement							
Thameslink	X	X	X	X	X	X	
Airdrie to Bathgate	X	X	X	X	X	X	
Total Schemes covered by a tailored protocol or fixed price agreement	X	X	X	X	X	X	
Funds							
CP5 development fund	X	X	X	X	X	X	
NRDF (Network Rail Discretionary Fund)	X	X	X	X	X	X	
Access for all (DDA)	X	X	X	X	X	X	
NSIP (National Stations Improvement Programme)	X	X	X	X	X	X	
Performance fund (HLOS)	X	X	X	X	X	X	
SFN (Strategic Freight Network)	X	X	X	X	X	X	
Seven day railway fund	X	X	X	X	X	X	
Safety and environment fund	X	X	X	X	X	X	
Tier 3 project development	X	X	X	X	X	X	
Small projects fund	X	X	X	X	X	X	
Total Funds	X	X	X	X	X	X	
Other PR08 funded schemes							
Intercity express programme	X	X	X	X	X	X	
King's Cross	X	X	X	X	X	X	
Birmingham New Street gateway project	X	X	X	X	X	X	
East Coast Mainline overhead line enhancement	X	X	X	X	X	X	
Midland Mainline St Pancras - Sheffield line speed improvements	X	X	X	X	X	X	
East Midlands resignalling - Nottingham Station area	X	X	X	X	X	X	
North London Line capacity enhancement	X	X	X	X	X	X	
GSM-R on freight routes (GB)	X	X	X	X	X	X	
Station security (GB)	X	X	X	X	X	X	
Crossrail and Reading	X	X	X	X	X	X	
Platform Lengthening - Southern total	X	X	X	X	X	X	
Power supply upgrade total	X	X	X	X	X	X	
Western Improvements Programme	X	X	X	X	X	X	
Midlands Improvement Programme total	X	X	X	X	X	X	
Northern Urban Centres - Leeds total	X	X	X	X	X	X	
Northern Urban Centres - Manchester total	X	X	X	X	X	X	
Trans Pennine Express linespeed improvements	X	X	X	X	X	X	
Glasgow Airport rail link	X	X	X	X	X	X	
Borders railway	X	X	X	X	X	X	
Glasgow to Kilmarnock	X	X	X	X	X	X	
Total Other PR08 funded schemes	X	X	X	X	X	X	
Schemes carried over from CP3							
WCRM	X	X	X	X	X	X	
ERTMS	X	X	X	X	X	X	
Cab fitment	X	X	X	X	X	X	
Total Schemes carried over from CP3	X	X	X	X	X	X	
Total PR08 funded enhancements (see statement 2b)							
B) Investments not included in PR08							
Government sponsored schemes							
Crossrail	X	X	X	X	X	X	
EGIP	X	X	X	X	X	X	
Electrification	X	X	X	X	X	X	
Other	X	X	X	X	X	X	
Total Government sponsored schemes	X	X	X	X	X	X	
Network Rail sponsored schemes (income generating)							
[Please list schemes over £5m individually]	X	X	X	X	X	X	
Other income generating schemes	X	X	X	X	X	X	
Total Network Rail sponsored schemes (income generating)	X	X	X	X	X	X	
Network Rail sponsored schemes (cost saving)							
[Please list schemes over £5m individually]	X	X	X	X	X	X	
Other cost saving schemes	X	X	X	X	X	X	
Total Network Rail sponsored schemes (cost saving)	X	X	X	X	X	X	
Schemes promoted by third parties							
[Please list schemes over £5m individually]	X	X	X	X	X	X	
Other schemes promoted by third parties	X	X	X	X	X	X	
Total Schemes promoted by third parties	X	X	X	X	X	X	
Total non PR08 enhancement expenditure (see statement 2b)	X	-	X	X	-	X	
Total enhancements (see statement 2b)	X	X	X	X	X	X	

Commentary:

Statement 3: England & Wales Analysis of enhancement capital expenditure

in £m 2009-10 prices unless stated otherwise

	Actual	2009-10 Adjusted PR08	Difference	Actual	Cumulative Adjusted PR08	Difference	Notes
A) Enhancements included in PR08							
Schemes covered by a tailored protocol or fixed price agreement							
Thameslink	X	X	X	X	X	X	
Total Schemes covered by a tailored protocol or fixed price agreement	X	X	X	X	X	X	
Funds							
CP5 development fund	X	X	X	X	X	X	
NRDF (Network Rail Discretionary Fund)	X	X	X	X	X	X	
Access for all (DDA)	X	X	X	X	X	X	
NSIP (National Stations Improvement Programme)	X	X	X	X	X	X	
Performance fund (HLOS)	X	X	X	X	X	X	
SFN (Strategic Freight Network)	X	X	X	X	X	X	
Seven day railway fund	X	X	X	X	X	X	
Safety and environment fund	X	X	X	X	X	X	
Total Funds	X	X	X	X	X	X	
Other PR08 funded schemes							
Intercity express programme	X	X	X	X	X	X	
King's Cross	X	X	X	X	X	X	
Birmingham New Street gateway project	X	X	X	X	X	X	
East Coast Mainline overhead line enhancement	X	X	X	X	X	X	
Midland Mainline St Pancras - Sheffield line speed improvements	X	X	X	X	X	X	
East Midlands resignalling - Nottingham Station area	X	X	X	X	X	X	
North London Line capacity enhancement	X	X	X	X	X	X	
GSM-R on freight routes (GB)	X	X	X	X	X	X	
Station security (GB)	X	X	X	X	X	X	
Crossrail and Reading	X	X	X	X	X	X	
Platform Lengthening - Southern total	X	X	X	X	X	X	
Power supply upgrade total	X	X	X	X	X	X	
Western Improvements Programme	X	X	X	X	X	X	
WCML Committed Schemes total	X	X	X	X	X	X	
Midlands Improvement Programme total	X	X	X	X	X	X	
Northern Urban Centres - Leeds total	X	X	X	X	X	X	
Northern Urban Centres - Manchester total	X	X	X	X	X	X	
Trans Pennine Express linespeed improvements	X	X	X	X	X	X	
Total Other PR08 funded schemes	X	X	X	X	X	X	
Schemes carried over from CP3							
WCRM	X	X	X	X	X	X	
ERTMS	X	X	X	X	X	X	
Cab fitment	X	X	X	X	X	X	
Total Schemes carried over from CP3	X	X	X	X	X	X	
Total PR08 funded enhancements (see statement 2b)							
B) Investments not included in PR08							
Government sponsored schemes							
Crossrail	X	X	X	X	X	X	
Electrification	X	X	X	X	X	X	
Other	X	X	X	X	X	X	
Total Government sponsored schemes	X	X	X	X	X	X	
Network Rail sponsored schemes (income generating)							
[Please list schemes over £5m individually]	X	X	X	X	X	X	
Other income generating schemes	X	X	X	X	X	X	
Total Network Rail sponsored schemes (income generating)	X	X	X	X	X	X	
Network Rail sponsored schemes (cost saving)							
[Please list schemes over £5m individually]	X	X	X	X	X	X	
Other cost saving schemes	X	X	X	X	X	X	
Total Network Rail sponsored schemes (cost saving)	X	X	X	X	X	X	
Schemes promoted by third parties							
[Please list schemes over £5m individually]	X	X	X	X	X	X	
Other schemes promoted by third parties	X	X	X	X	X	X	
Total Schemes promoted by third parties	X	X	X	X	X	X	
Total investments not included in PR08	X	-	X	X	-	X	
Total enhancements (see statement 2b)	X	X	X	X	X	X	

Commentary:

Statement 3: Scotland Analysis of enhancement capital expenditure

in £m 2009-10 prices unless stated otherwise

	Actual	2009-10 Adjusted PR08	Difference	Actual	Cumulative Adjusted PR08	Difference	Notes
A) Enhancements included in PR08							
Schemes covered by a tailored protocol or fixed price agreement							
Airdrie to Bathgate	X	X	X	X	X	X	
Total Schemes covered by a tailored protocol or fixed price agreement	X	X	X	X	X	X	
Funds							
Tier 3 project development	X	X	X	X	X	X	
Small projects fund	X	X	X	X	X	X	
Total Funds	X	X	X	X	X	X	
Other PR08 funded schemes							
Glasgow Airport rail link	X	X	X	X	X	X	
Borders railway	X	X	X	X	X	X	
Glasgow to Kilmarnock	X	X	X	X	X	X	
Total Other PR08 funded schemes	X	X	X	X	X	X	
Schemes carried over from CP3							
WCRM	X	X	X	X	X	X	
ERTMS	X	X	X	X	X	X	
Cab fitment	X	X	X	X	X	X	
Total Schemes carried over from CP3	X	X	X	X	X	X	
Total PR08 funded enhancements (see statement 2b)							
B) Investments not included in PR08							
Government sponsored schemes							
EGIP	X	X	X	X	X	X	
Other	X	X	X	X	X	X	
Total Government sponsored schemes	X	X	X	X	X	X	
Network Rail sponsored schemes (income generating)							
[Please list schemes over £5m individually]	X	X	X	X	X	X	
Other income generating schemes	X	X	X	X	X	X	
Total Network Rail sponsored schemes (income generating)	X	X	X	X	X	X	
Network Rail sponsored schemes (cost saving)							
[Please list schemes over £5m individually]	X	X	X	X	X	X	
Other cost saving schemes	X	X	X	X	X	X	
Total Network Rail sponsored schemes (cost saving)	X	X	X	X	X	X	
Schemes promoted by third parties							
[Please list schemes over £5m individually]	X	X	X	X	X	X	
Other schemes promoted by third parties	X	X	X	X	X	X	
Total Schemes promoted by third parties	X	X	X	X	X	X	
Total investments not included in PR08	X	-	X	X	-	X	
Total enhancements (see statement 2b)	X	X	X	X	X	X	

Commentary:

Statement 4: Net debt and financial ratios

in £m 2009-10 prices unless stated otherwise

	2009-10			Cumulative			Notes
	Actual	PR08	Difference	Actual	PR08	Difference	
A) Reconciliation of net debt GB at 31 March 2010							
Opening net debt	X	X	X	X	X	X	
Income							
Fixed charges	X	X	X	X	X	X	
Total variable charges (including EC4T)	X	X	X	X	X	X	
Grant income	X	X	X	X	X	X	
Total other single till income	X	X	X	X	X	X	
Other income	X	X	X	X	X	X	
Total income (net of schedule 4&8)	X	X	X	X	X	X	
Expenditure							
Controllable operating expenditure	X	X	X	X	X	X	
Non-controllable operating expenditure (excluding EC4T)	X	X	X	X	X	X	
Maintenance expenditure	X	X	X	X	X	X	
Renewals expenditure	X	X	X	X	X	X	
Enhancement expenditure	X	X	X	X	X	X	
Total expenditure	X	X	X	X	X	X	
Financing							
Interest expenditure on nominal debt - FIM covered	X	X	X	X	X	X	
Interest expenditure on IL debt - FIM covered	X	X	X	X	X	X	
Accretion on IL debt - FIM covered	X	X	X	X	X	X	
Expenditure on the FIM	X	X	X	X	X	X	
Interest expenditure on nominal debt - unsupported	X	X	X	X	X	X	
Interest expenditure on IL debt - unsupported	X	X	X	X	X	X	
Accretion on IL debt - unsupported	X	X	X	X	X	X	
Total financing costs	X	X	X	X	X	X	
Corporation tax	X	X	X	X	X	X	
Other ¹	X	X	X	X	X	X	
Movement in net debt	X	X	X	X	X	X	
Closing net debt	X	X	X	X	X	X	

Commentary:

B) Financial Ratios

	2009-10	2010-11	2011-12	2012-13	2013-14	CP4 Total
Adjusted interest cover ratio (AICR)	X	X	X	X	X	X
FFO/interest	X	X	X	X	X	X
Net debt/RAB (gearing)	X	X	X	X	X	X
FFO/debt	X	X	X	X	X	X
RCF/debt	X	X	X	X	X	X

C) Average interest costs by category of debt

Average interest costs on nominal debt - FIM covered	X	X	X	X	X	X
Average interest costs on IL debt - FIM covered (excl. indexation)	X	X	X	X	X	X
FIM fee in %	X	X	X	X	X	X
Average interest costs on nominal debt - unsupported	X	X	X	X	X	X
Average interest costs on IL debt (excl. accretion) - unsupported	X	X	X	X	X	X

(1)

Movements in working capital	X	X	X	X	X	X
Other	X	X	X	X	X	X

Commentary:

Statement 5: Financial performance statement

in £m 2009-10 prices unless stated otherwise

	2009-10				Cumulative				Notes
	Actual	PR08	Difference	Outperformance	Actual	PR08	Difference	Outperformance	
Income									
Fixed charges	X	X	X	X	X	X	X	X	X
Variable charges									
Traction electricity charges (EC4T) net of EC4T cost	X	X	X	X	X	X	X	X	X
Schedule 4 net income	X	X	X	X	X	X	X	X	X
Schedule 8 net income	X	X	X	X	X	X	X	X	X
Other variable charges									
Total variable charges	X	X	X	X	X	X	X	X	X
Grant income	X	X	X	X	X	X	X	X	X
Total other single till income	X	X	X	X	X	X	X	X	X
Other income	X	X	X	X	X	X	X	X	X
Total income	X	X	X	X	X	X	X	X	X
Expenditure									
Controllable operating expenditure	X	X	X	X	X	X	X	X	X
Non-controllable operating expenditure (excluding EC4T and ORR licence fee)	X	X	X	X	X	X	X	X	X
Maintenance expenditure	X	X	X	X	X	X	X	X	X
Renewals expenditure (NR retention)	X	X	X	X	X	X	X	X	X
Enhancement expenditure (NR retention)	X	X	X	X	X	X	X	X	X
Total expenditure	X	X	X	X	X	X	X	X	X
Total financing costs	X	X	X	X	X	X	X	X	X
Corporation tax	X	X	X	X	X	X	X	X	X
Total outperformance	X	X	X	X	X	X	X	X	X

Commentary:

Memo items:

Memo item (1) - analysis of financing costs outperformance	Actual	PR08	Difference	Outperformance	PR08	Difference	Outperformance
Impact of interest rates being different to determination			X			X	
Impact of debt structure			X			X	
Impact of over/under spend of income/expenditure			X			X	
Other impacts			X			X	

Memo items (2) - efficiency (%)	2009-10	2010-11	2011-12	2012-13	2013-14
Controllable operating expenditure	X	X	X	X	X
Maintenance expenditure	X	X	X	X	X
Renewals expenditure	X	X	X	X	X
Enhancement expenditure	X	X	X	X	X
Total expenditure	X	X	X	X	X

Memo item (3) - analysis of expenditure outperformance

	2009-10			Cumulative		
	Volume efficiency	Unit cost efficiency	Total Efficiency achieved	Volume efficiency	Unit cost efficiency	Total Efficiency achieved
Controllable operating expenditure			X			X
Maintenance expenditure	X	X	X	X	X	X
Renewals expenditure	X	X	X	X	X	X
Enhancement expenditure			X			X

Memo item (4) - outperformance for the Efficiency Benefit Sharing Mechanism (EBSM)

	2009-10	2010-11	2011-12	2012-13	2013-14
Total outperformance	X	X	X	X	X
Less: outperformance of interest	X	X	X	X	X
Less: outperformance of tax	X	X	X	X	X
Less: enhancements related outperformance	X	X	X	X	X
Less: income related outperformance not covered by EBSM	X	X	X	X	X
Less: other adjustments	X	X	X	X	X
Outperformance available for the EBSM	X	X	X	X	X

Memo item (5) - amounts paid out under the EBSM

Amounts paid out under the EBSM	X	X	X	X	X
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Memo item (6) - reconciliation to Financial Value Added

Outperformance	X	X	X	X	X
Adjustment 1	X	X	X	X	X
Adjustment 2	X	X	X	X	X
Adjustment 3	X	X	X	X	X
Financial value added	X	X	X	X	X

Explanatory note:

This sheet will be completed separately for Great Britain, England & Wales and Scotland.

Statement 6a: Analysis of income

in £m 2009-10 prices unless stated

	2009-10			Cumulative			Notes
	Actual	PR08	Difference	Actual	PR08	Difference	
Fixed charges	X	X	X	X	X	X	
Variable charges							
Variable usage charge	X	X	X	X	X	X	
Traction electricity charges net of costs	X	X	X	X	X	X	
Electrification asset usage charge	X	X	X	X	X	X	
Capacity charge	X	X	X	X	X	X	
Station usage charges	X	X	X	X	X	X	
Schedule 4 net income [1]	X	X	X	X	X	X	
Schedule 8 net income [2]	X	X	X	X	X	X	
Total gross variable charge income	X	X	X	X	X	X	
Rebates paid	X	X	X	X	X	X	
Total franchised track access income	X	X	X	X	X	X	
Grant income	X	X	X	X	X	X	
Total franchised track access and grant income	X	X	X	X	X	X	
Other single till income							
Property income	X	X	X	X	X	X	
Freight income	X	X	X	X	X	X	
Open access income	X	X	X	X	X	X	
Stations income	X	X	X	X	X	X	
Depots income	X	X	X	X	X	X	
Other	X	X	X	X	X	X	
Total other single till income	X	X	X	X	X	X	
Total income	X	X	X	X	X	X	

Commentary:

Notes:

[1] Schedule 4 net income includes income of £xm and costs of £xm.

[2] Schedule 8 net income includes passenger charter access charge supplement income of £xm.

Explanatory note:

This sheet will be completed separately for Great Britain, England & Wales and Scotland.

Statement 6b: Analysis of other single till income

in £m 2009/10 prices unless stated

	Actual	2009-10 PR08	Difference	Actual	Cumulative PR08	Difference	Notes
Property Income							
Property sales income	X	X	X	X	X	X	
Other property income	X	X	X	X	X	X	
Development gains	X	X	X	X	X	X	
Shared value	X	X	X	X	X	X	
Total property income	X	X	X	X	X	X	
Freight income							
Freight variable usage charge	X	X	X	X	X	X	
Freight EC4T	X	X	X	X	X	X	
Freight EAU	X	X	X	X	X	X	
Freight capacity charge	X	X	X	X	X	X	
Freight performance payments net income	X	X	X	X	X	X	
Freight connection agreements	X	X	X	X	X	X	
Coal spillage charge (incl investment charge)	X	X	X	X	X	X	
Freight only line charge	X	X	X	X	X	X	
Freight other income	X	X	X	X	X	X	
Total Freight income	X	X	X	X	X	X	
Open access income							
Variable usage charge income	X	X	X	X	X	X	
EC4T	X	X	X	X	X	X	
EAU	X	X	X	X	X	X	
Open access capacity charge	X	X	X	X	X	X	
Total open access income	X	X	X	X	X	X	
Stations income							
Managed stations income							
Retail income	X	X	X	X	X	X	
Advertising income	X	X	X	X	X	X	
Concessions income	X	X	X	X	X	X	
Long term charge	X	X	X	X	X	X	
Qualifying expenditure	X	X	X	X	X	X	
Station lease income	X	X	X	X	X	X	
Other	X	X	X	X	X	X	
Total	X	X	X	X	X	X	
Non managed stations income							
Long term charge	X	X	X	X	X	X	
TOC insurance premium	X	X	X	X	X	X	
Other	X	X	X	X	X	X	
Total	X	X	X	X	X	X	
Total stations income	X	X	X	X	X	X	
Investment framework income							
Stations income	X	X	X	X	X	X	
Track income	X	X	X	X	X	X	
Total investment framework income	X	X	X	X	X	X	

Commentary:

Memo item:

Hypothecated gains in year X

Explanatory note:

This sheet will be completed separately for Great Britain, England & Wales and Scotland.

Statement 6c: Analysis of income by operator

in £m 2009-10 prices unless stated

	Actual income in the year					
	2009-10	2010-11	2011-12	2012-13	2013-14	Total
Prepared for:						
each individual franchised passenger operator						
consolidated open access passenger operators (running scheduled services)						
consolidated freight operators						
consolidated charter operators						
Variable usage charges	X	X	X	X	X	X
Traction electricity charges	X	X	X	X	X	X
Electrification asset usage charges	X	X	X	X	X	X
Capacity charges (if applicable)	X	X	X	X	X	X
Fixed charges (if applicable)	X	X	X	X	X	X
Station long term charges (including QX, shown separately, if applicable)	X	X	X	X	X	X
Schedule 4 income and costs (separately)	X	X	X	X	X	X
Schedule 8 income and costs (separately)	X	X	X	X	X	X
Other charges (if applicable)	X	X	X	X	X	X
Total income	X	X	X	X	X	X

Note:

For each individual franchised passenger operator, the schedule 4&8 income/cost will not be published.

Explanatory note:

This sheet will be completed separately for Great Britain, England & Wales and Scotland.

Statement 7a: Analysis of operating expenditure

in £m 2009/10 prices unless stated

	2009-10			Cumulative			Notes
	Actual	PR08	Difference	Actual	PR08	Difference	
Controllable operating expenditure							
Signaller staff costs	X	X	X	X	X	X	
Signaller other staff costs	X	X	X	X	X	X	
Non-signaller staff costs	X	X	X	X	X	X	
Non-signaller other staff costs	X	X	X	X	X	X	
Bonus	X	X	X	X	X	X	
Other employee related costs	X	X	X	X	X	X	
Pensions	X	X	X	X	X	X	
Commercial property	X	X	X	X	X	X	
Consultants/contractors/agency	X	X	X	X	X	X	
Insurance and claims	X	X	X	X	X	X	
Accommodation, office, corp prop expenses	X	X	X	X	X	X	
Information management	X	X	X	X	X	X	
Other	X	X	X	X	X	X	
Total gross controllable operating expenditure	X	X	X	X	X	X	
Less:							
Other operating income	X	X	X	X	X	X	
Own work capitalised	X	X	X	X	X	X	
Total controllable operating expenditure	X	X	X	X	X	X	
Non-controllable operating expenditure							
Traction electricity costs	X	X	X	X	X	X	
Cumulo rates	X	X	X	X	X	X	
BT Transport Police costs	X	X	X	X	X	X	
Rail Safety and Standards Board levy	X	X	X	X	X	X	
ORR fees (incl. ORR licence fee and the railway safety levy)	X	X	X	X	X	X	
Other (i.e. CIRAS fees)	X	X	X	X	X	X	
Total non-controllable operating expenditure	X	X	X	X	X	X	
Total operating expenditure	X	X	X	X	X	X	

Explanatory note:

This sheet will be completed separately for Great Britain, England & Wales and Scotland.

Statement 7b: Analysis of operating expenditure by activity

in £m 2009/10 prices unless stated

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Controllable operating expenditure								
Human resources								
Functional support	X	X	X	X	X	X	X	X
Training (inc Westwood)	X	X	X	X	X	X	X	X
Graduates	X	X	X	X	X	X	X	X
Apprenticeships	X	X	X	X	X	X	X	X
Other	X	X	X	X	X	X	X	X
Total	X	X	X	X	X	X	X	X
Finance	X	X	X	X	X	X	X	X
Information management								
Support	X	X	X	X	X	X	X	X
Projects	X	X	X	X	X	X	X	X
Licences	X	X	X	X	X	X	X	X
Other	X	X	X	X	X	X	X	X
Total	X	X	X	X	X	X	X	X
Contracts & procurement	X	X	X	X	X	X	X	X
Planning & development	X	X	X	X	X	X	X	X
Safety & compliance	X	X	X	X	X	X	X	X
Other corporate services	X	X	X	X	X	X	X	X
Commercial property	X	X	X	X	X	X	X	X
Infrastructure investments/projects	X	X	X	X	X	X	X	X
Asset management	X	X	X	X	X	X	X	X
National delivery service	X	X	X	X	X	X	X	X
Operations & customer services signalling	X	X	X	X	X	X	X	X
Operations & customer services non-signalling								
MOMS	X	X	X	X	X	X	X	X
Control	X	X	X	X	X	X	X	X
Performance	X	X	X	X	X	X	X	X
Planning	X	X	X	X	X	X	X	X
Managed stations	X	X	X	X	X	X	X	X
Other	X	X	X	X	X	X	X	X
Total	X	X	X	X	X	X	X	X
Private party	X	X	X	X	X	X	X	X
Group/central (each cost above £1m should be separately disclosed but not published)	X	X	X	X	X	X	X	X
Pensions	X	X	X	X	X	X	X	X
Insurance	X	X	X	X	X	X	X	X
Other	X	X	X	X	X	X	X	X
Total controllable operating expenditure	X	X	X	X	X	X	X	X

Commentary:

Explanatory notes:

1. This sheet will be completed separately for Great Britain, England & Wales and Scotland.
2. To be provided for gross costs, other operating income, capitalised and recovered and net.
3. Network Rail is restructuring its business therefore the detailed breakdown of its activities may change

Statement 7c: Insurance reconciliation

in £m 2009/10 prices unless stated

Risk	Market based insurance			Underlying cost	Self insurance Claims recognised by the captive	Captive premiums	Other	Total
	Underlying cost	Claims paid	Market premiums					
Property	X	X	X	X	X	X		X
Business interruption	X	X	X	X	X	X		X
Terrorism	X	X	X	X	X	X		X
Employer's liability	X	X	X	X	X	X		X
Public & products liability	X	X	X	X	X	X		X
Motor	X	X	X	X	X	X		X
Construction all risks	X	X	X	X	X	X		X
Other cover	X	X	X	X	X	X		X
Investment return	X	X	X	X	X	X	X	X
Total	X	X	X	X	X	X	X	X

Notes:

1. Network Rail will also summarise the transactions with its insurance captive by identifying the claims made to the captive and paid by the captive.
2. The underlying cost is the cost of the incident for which Network Rail made a claim.
3. Total cost D = A+B+C.

Explanatory note:

This sheet will be completed separately for Great Britain, England & Wales and Scotland.

Statement 7d: Overhead reconciliation

in £m 2009/10 prices unless stated

Actual spend in year	2009-10	2010-11	2011-12	2012-13	2013-14	Total	Notes
Overheads							
Maintenance overheads per statement 8a	X	X	X	X	X	X	
Renewals overheads	X	X	X	X	X	X	
Enhancements overheads							
Network Rail discretionary fund	X	X	X	X	X	X	
NSIP	X	X	X	X	X	X	
Strategic freight network	X	X	X	X	X	X	
Access for all	X	X	X	X	X	X	
CP5 development fund	X	X	X	X	X	X	
Seven day railway	X	X	X	X	X	X	
Safety & environment fund	X	X	X	X	X	X	
Thameslink	X	X	X	X	X	X	
Other PR08 enhancements	X	X	X	X	X	X	
Investment framework enhancements	X	X	X	X	X	X	
Total enhancement overheads	X	X	X	X	X	X	
Total overheads	X	X	X	X	X	X	

Commentary:

Explanatory notes:

This sheet will be completed separately for Great Britain, England & Wales and Scotland.

Statement 8a: Summary analysis of maintenance expenditure

in £m 2009/10 prices unless stated

	2009-10			Cumulative			Notes
	Actual	PR08	Difference	Actual	PR08	Difference	
Core Maintenance [1]							
Track	X	X	X	X	X	X	
Structures	X	X	X	X	X	X	
Signalling	X	X	X	X	X	X	
Telecoms	X	X	X	X	X	X	
Electrification	X	X	X	X	X	X	
Plant & machinery	X	X	X	X	X	X	
Operational property	X	X	X	X	X	X	
Total	X	X	X	X	X	X	
Non-core maintenance							
Overheads	X	X	X	X	X	X	
Other costs	X	X	X	X	X	X	
Total	X	X	X	X	X	X	
Total maintenance expenditure	X	X	X	X	X	X	

Commentary:

Notes:

[1] These costs only include direct costs.

Maintenance expenditure includes spend on West Coast Route Modernisation (WCRM) of £xm, National Stations Improvement Programme (NSIP) of £xm, Performance fund of £xm and the seven day railway of £xm.

Explanatory notes:

- 1.This sheet will be completed separately for Great Britain, England & Wales and Scotland.
- 2.The above analysis in the table should also be completed for the number of full time equivalent people working on each of the above activities although there will not be a PR08 comparative.

Statement 8b: Analysis of maintenance expenditure by MDU

in £m 2009/10 prices unless stated

Actual spend in the year	2009-10	2010-11	2011-12	2012-13	2013-14	Total
MDU 1 etc [1]	X	X	X	X	X	X
	X	X	X	X	X	X
	X	X	X	X	X	X
	X	X	X	X	X	X
	X	X	X	X	X	X
	X	X	X	X	X	X
	X	X	X	X	X	X
	X	X	X	X	X	X
	X	X	X	X	X	X
	X	X	X	X	X	X
Centrally managed						
Structures examinations	X	X	X	X	X	X
Major items of maintenance plant	X	X	X	X	X	X
HQ managed activities	X	X	X	X	X	X
Other	X	X	X	X	X	X
Total maintenance expenditure	X	X	X	X	X	X

Commentary:**Note:**

[1] These costs only include direct costs.

Explanatory notes:

1. This sheet will be completed separately for Great Britain, England & Wales and Scotland.
2. The above analysis in the table should also be completed for the number of full time equivalent people working at each MDU.

Statement 9a: Summary analysis of renewals expenditure

in £m 2009/10 prices unless stated

	Actual	2009-10 PR08	Difference	Actual	Cumulative PR08	Difference	Notes
Track	X	X	X	X	X	X	
Structures	X	X	X	X	X	X	
Signalling	X	X	X	X	X	X	
Telecoms	X	X	X	X	X	X	
Electrification	X	X	X	X	X	X	
Plant and machinery	X	X	X	X	X	X	
Operational property	X	X	X	X	X	X	
Other renewals							
Information management	X	X	X	X	X	X	
Corporate offices	X	X	X	X	X	X	
Discretionary investment	X	X	X	X	X	X	
Unallocated overheads	X	X	X	X	X	X	
Total	X	X	X	X	X	X	
Total renewals expenditure	X	X	X	X	X	X	

Commentary:

Note:

Renewals includes spend on West Coast Route Modernisation (WCRM) of £xm, National Stations Improvement Programme (NSIP) of £xm, Performance fund of £xm and the seven day railway of £xm.

Explanatory note:

This sheet will be completed separately for Great Britain, England and Wales and Scotland.

Statement 9b: Detailed analysis of renewals expenditure

in £m 2009/10 prices unless stated

	Actual	2009-10 PR08	Difference	Actual	Cumulative PR08	Difference	Notes
Track							
Rail	X	X	X	X	X	X	
Sleepers	X	X	X	X	X	X	
Ballasts	X	X	X	X	X	X	
Switches & crossings	X	X	X	X	X	X	
Total	X	X	X	X	X	X	
Structures							
Underbridges	X	X	X	X	X	X	
Overbridges	X	X	X	X	X	X	
Earthworks	X	X	X	X	X	X	
Major structures	X	X	X	X	X	X	
Tunnels	X	X	X	X	X	X	
Culverts	X	X	X	X	X	X	
Footbridges	X	X	X	X	X	X	
Retaining walls	X	X	X	X	X	X	
Coast/estuary defences	X	X	X	X	X	X	
Other	X	X	X	X	X	X	
Total	X	X	X	X	X	X	
Signalling							
Conventional resignalling (full & partial)	X	X	X	X	X	X	
Minor works & life extension	X	X	X	X	X	X	
Level crossing renewals	X	X	X	X	X	X	
ERTMS	X	X	X	X	X	X	
Mechanical locking refurbishment	X	X	X	X	X	X	
Other (safety and central costs)	X	X	X	X	X	X	
Total	X	X	X	X	X	X	
Telecoms							
GSMR/FTN	X	X	X	X	X	X	
Concentrators	X	X	X	X	X	X	
Cables & routes	X	X	X	X	X	X	
Other	X	X	X	X	X	X	
Total	X	X	X	X	X	X	
Electrification							
Overhead line renewals (inc. GE main line) &							
OLE structures	X	X	X	X	X	X	
AC distribution equipment	X	X	X	X	X	X	
DC conductor rail	X	X	X	X	X	X	
DC distribution equipment	X	X	X	X	X	X	
System control (SCADA)	X	X	X	X	X	X	
Other (deferred CP3 expenditure)	X	X	X	X	X	X	
Total	X	X	X	X	X	X	
Plant and machinery							
Fixed Plant							
point heaters	X	X	X	X	X	X	
signalling supply points	X	X	X	X	X	X	
signalling power distribution	X	X	X	X	X	X	
other	X	X	X	X	X	X	
Total	X	X	X	X	X	X	
Depot plant	X	X	X	X	X	X	
National Delivery Service fleet	X	X	X	X	X	X	
Maintenance fleet	X	X	X	X	X	X	
High output plant	X	X	X	X	X	X	
Intelligent infrastructure	X	X	X	X	X	X	
Total	X	X	X	X	X	X	
Operational property							
Managed stations	X	X	X	X	X	X	
Franchised stations	X	X	X	X	X	X	
Light maintenance depots	X	X	X	X	X	X	
National distribution depots	X	X	X	X	X	X	
Maintenance unit buildings	X	X	X	X	X	X	
Total	X	X	X	X	X	X	
Other renewals							
Information management	X	X	X	X	X	X	
Corporate offices	X	X	X	X	X	X	
Discretionary investment	X	X	X	X	X	X	
Unallocated overheads	X	X	X	X	X	X	
Total	X	X	X	X	X	X	
Total renewals expenditure	X	X	X	X	X	X	

Commentary:

Note:

Renewals includes spend on West Coast Route Modernisation (WCRM) of £xm, National Stations Improvement Programme (NSIP) of £xm, Performance fund of £xm and the seven day railway of £xm.

Explanatory notes:

1. This sheet will be completed separately for Great Britain, England & Wales and Scotland.
2. Producing this table is a new requirement, so some of the detailed disclosures may be amended once Network Rail has produced a draft of the table.

Statement 10: Unit cost reconciliation

in £m 2009/10 prices unless stated

	2009-10	2010-11	2011-12	2012-13	2013-14
Maintenance					
Direct costs					
Rail	X	X	X	X	X
Sleepers etc	X	X	X	X	X
Total	X	X	X	X	X
Other direct costs not directly linked to volumes (please specify)					
	X	X	X	X	X
Overheads					
Maintenance overheads	X	X	X	X	X
Overheads transferred from opex	X	X	X	X	X
Total	X	X	X	X	X
Total maintenance expenditure	X	X	X	X	X
Renewals					
Direct costs					
Rail	X	X	X	X	X
Sleepers etc	X	X	X	X	X
Total	X	X	X	X	X
Other direct costs not directly linked to volumes (please specify)					
	X	X	X	X	X
Overheads					
Renewals overheads	X	X	X	X	X
Maintenance overheads	X	X	X	X	X
Overheads transferred from opex	X	X	X	X	X
Total	X	X	X	X	X
Total renewals expenditure	X	X	X	X	X

Explanatory note:

This sheet will be completed separately for Great Britain, England & Wales and Scotland.

Statement 11: Analysis of Network Rail's charges to Network Rail CTRL for work on HS1

in £m 2009/10 prices unless stated

Service	Staff	Agency	Contractors & consultants	Materials	Plant	Overheads	Total cost	Margin	Income
Operations	X	X	X	X	X	X	X	X	X
Maintenance	X	X	X	X	X	X	X	X	X
Renewals	X	X	X	X	X	X	X	X	X
Total	X	X	X	X	X	X	X	X	X

Note:

The balance on the outstanding loan from NRIL to NR CTRL is £xm.

Explanatory note:

This sheet will be completed separately for Great Britain, England & Wales and Scotland.

Statement 12: Other information

in £m 2008-09 prices unless stated

	Actual	2009-10 PR08	Difference
A) Analysis of Schedule 4 & 8 income/costs			
Schedule 4			
Income	X	X	X
Costs	X	X	X
Net income/cost	X	X	X
Schedule 8			
Income	X	X	X
Costs	X	X	X
Net income/cost	X	X	X

B) Opex memorandum account

In year

Volume incentive	X
Other	X
Total logged up items – in year movements	X

Cumulative

Volume incentive	X
Other	X
Total logged up items - cumulative	X

Commentary:

Explanatory note:

This sheet will be completed separately for Great Britain, England & Wales and Scotland.

