

24 August 2020

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By email: OfwatPandO@ofwat.gov.uk

Dear colleagues

CONSULTATION ON REGULATORY REPORTING FOR THE 2020-21 REPORTING YEAR

Thank you for the opportunity to respond to the consultation on regulatory reporting for the 2020-21 reporting year.

Appendices 1 and 2 contain general feedback and our responses to the specific questions raised in the consultation. Whilst generally we are supportive of Ofwat's proposals for the Annual Performance Report (APR) tables and Regulatory Accounting Guidelines (RAGs), there are some areas which we believe are worth further discussion and consideration.

We believe there are areas of the consultation, such as the additional reporting requirements for leakage activity and household bill reporting, which are a step change in the level of reporting currently undertaken and we are unclear as to why this is necessary or aligns with Ofwat's principles of risk-based regulation.

We also believe there are areas of the consultation, such as the new bioresources, developer services activities and social tariff tables, where the data capture being proposed may not support Ofwat in their objectives or provide a complete picture of company activity.

There are some areas where we feel further work should be undertaken within the industry (potentially through working groups) to refine or develop the reporting requirements and as such, reporting of these measures should not be in the public domain until the next five-year regulatory reporting period. This includes the compliance definitions for reporting against asset health shadow measures, the definition for reporting unplanned maintenance and embedded carbon greenhouse gas reporting.

Overall, the proposals are requesting nearly 60 different data tables with increased focus on inputs rather than outputs or outcomes. The heterogeneity of the sector means input comparisons are fraught with comparability issues.

It may therefore be useful in the final reporting requirements to highlight where there will naturally be issues of comparability across the industry in the data collected. This would help stakeholders understand what should and should not be compared.

It would also be helpful to highlight the number of new data requirements vs. those that have been retired and how this has changed over time. This would help give transparency to stakeholders on whether the performance of the sector is improving, stable or decreasing with the change in data requirements.

We hope you find our comments helpful. Please contact me if you would like further detail.

Yours faithfully

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Sally Mills
Regulatory Director

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APPENDIX 1 – GENERAL FEEDBACK AND SWW RESPONSE TO CONSULTATION QUESTIONS

GENERAL FEEDBACK

Firstly, we would recommend extending the cross referencing and consistency checking formula throughout the tables to include the new tables to ensure higher levels of accuracy.

With reference to RAG 3.12 we have noticed the following potential errors:

- **Section 4.3.** The period reference is 2015-20 - should this be 2020-25?
- **Section 4.14.3.** This references 4.15.1 and 4.15.2 - should these be 4.14.1 and 4.14.2?

We also believe there is an opportunity to review data that is currently being collected through the APR data tables which are no longer used by Ofwat and remove these redundant lines from the data table submissions. This will help to rationalise the number of data points companies are being asked to submit.

RESPONSE TO CONSULTATION QUESTIONS

Question 1

What are your views on the proposed changes to the APR tables in Appendix 1?

Our views on the proposed changes to the APR tables are included in Appendix 2 of our response. Whilst many of our comments are regarding clarification of definitions, we do not agree with the inclusion of the additional lines for leakage activity within table 6D. We are unclear whether this data is useful or meaningful from a regulatory perspective.

For example, if a company has zero leakage savings for pressure management what does that mean? It could be it has done all the pressure management possible so no savings were made, or it has not done any and is a poor performer - but the data cannot determine the answer to that question. To that end we are therefore unclear why the data helps regulation and what the data can meaningfully tell stakeholders or regulators.

We would have thought the area of focus on reporting should be on the outcomes not the inputs.

Question 2

Do you think that the tables allow a comparison of performance to the PR19 business plan tables? Are there areas where this could be improved? Are there areas where we should consider deviating from the business plan formats?

We believe that most financial tables are in a similar format to PR19 which will allow a comparison to the business plan tables.

The ODI related tables 3A-D contain the required information to compare back to the final determination but there should be recognition that ODIs have changed significantly since the initial business plan submission, with some of our ODIs not included at that stage. Therefore, comparing ODI performance to the final business plan submission may not be possible in all cases.

Question 3

Do you think that the transactions between the price control units, in particular for the sludge liquors which Network+ treats on behalf of Bioresources, are sufficiently transparent? If not, please give examples as to how this could be improved.

We do not believe that additional transparency, above that proposed, is required on transactions between price control units.

The process already sets out transactions that are material and it is not clear what benefits, either from an efficiency or market perspective, are missing.

Question 4

Are there any practical presentational issues we should consider eg do any tables have too many lines to publish easily? Do you have any preference for landscape versus portrait format?

Overall tables need to be of a length in which they can be published in a portrait format in a font size which is accessible. However, there are a few tables which when published may give presentational issues, namely 3B, 4B, 4G and 7D.

Question 5

We are considering moving the 15 July deadline for the APR publication earlier in July so that we can more easily accommodate the in-period determinations. Would it be practical to implement such a change?

As a listed company we are required to produce the statutory accounts in time for stock exchange announcements and this is in advance of completing the regulatory accounts for submission in the APR. It would not be practical for us to implement such a change.

Question 6

Do you agree that we should embed the ODI performance model within the annual performance reporting tables?

There are clear overlaps between the ODI performance model and table 3A, however, due to the amount of data contained within the main input page of the model, from a presentational and therefore accessibility perspective, the model could be included in the tables, but we would not recommend it is a table which would be published.

Question 7

Do you agree that companies should report performance against the PR19 asset health long list on table 3E?

If so, should information be restricted to water companies and regulators or made publicly available?

We support the joint development of future PR24 asset health measures, however it can take a number of years to embed well defined metrics which are reported consistently across the industry. We are also concerned that the reporting of these measures had not been signalled through PR19.

Two of the measures proposed (external sewer flooding and blockages) are already contained within our ODI framework, and low pressure is a well reported metric. We would support the public availability of these three metrics.

We have significant concerns however regarding the current definition of unplanned maintenance and continue to maintain the view that this should be normalised by the number of assets (and the

complexity) as there are an increasing number of assets with the complexity of new processes on both the drinking water and wastewater treatment facilities.

Failure to do so means the information on maintenance has no context on what and how much is being maintained. Econometric models to date typically adjust for scale and complexity to allow more meaningful comparisons and we think learning from this should be considered here.

We consider therefore that more work is required to get to a common industry view of these measures e.g. to define Red, Amber and Green and common reporting. As such, we do not consider that the unplanned maintenance measures should be placed into the public domain until after PR24 when they can be defined and given appropriate limits, otherwise there is a significant risk that these measures could undermine public confidence in the industry.

It would be helpful in the final reporting requirements for Ofwat to set out the risks and issues associated with any final data choice. This will help stakeholders and others to understand how any final data should, or should not be, interpreted to give transparency to all.

Question 8

Developer services are open to competition. Most site-specific services are contestable and can be provided by an undertaker (incumbent company or NAV), self-lay provider (SLP) or (primarily in the case of sewers) developers.

We are introducing a new table 2N for developer services to measure the level of third-party activity in areas served by incumbent companies. This should enable us to measure that activity in a way that ensures the information is insightful and consistent. It will provide an insight on how competition in developer services is evolving over time.

We have also added granularity for our cost information for growth-related expenditure in tables 4L and 4M. We propose a re-definition of our cost lines to capture the main elements of growth activities, and to capture specific on-site and off-site costs separately.

We welcome comments and views on our proposed approach.

We are able to report on the information that has been requested, however we note that given the new lines proposed we are likely to report low levels of third-party activity. Whereas, we allow a significant amount of our water mains and connection construction activity to be carried out by others, thereby giving developer customers choice of supplier and also control of the majority of costs. This was brought to light earlier in the year when data in our developer services PR19 table submission was queried by Ofwat. We therefore feel the proposed table lines may not give the full picture of the competitive activity taking place within the developer services market.

Question 9

We currently calculate the reconciliation in table 2K using infrastructure charges before any efficiency discounts. We are aware of some views that this should be changed to use infrastructure charges after discounts.

What are your views on this?

We agree with this proposal and this matches our approach to tariff setting, with a separate infrastructure charge and income offset.

Question 10

Is there scope to rationalise the number of areas where we ask for specific assurance?

We welcome the approach of an assurance statement covering data provided to Ofwat during the year. In respect of rationalising the number of areas where specific assurance is requested at this stage we have not identified any areas where the Board would consider assurance would not still

be required. We view that specific standalone statements are useful in many cases, such as in the provision of charges for customers and retailers.

Question 11

We currently collect information on property and customer numbers, including voids etc, in various places in the APR. We could move all of this information into a single table – what are your views on this?

Are there any other useful metrics for property and customer numbers which we should specify?

We are supportive of moving the property and customer numbers into a single table as it makes it easier to complete and audit the data, and reduces the risk of inconsistent data being entered across the various tables it currently resides in. We have no suggestions for other useful property and customer metrics.

Question 12

Table 4U line 23: Total volume of network storage.

We are aware that companies have had difficulties completing this item and are concerned that this may mean there could be inconsistencies across the industry.

How might this definition be improved to avoid ambiguity and improve consistency of reporting?

We have concerns around the volume of network storage measure and how this element of the data return is populated and then used within regulatory decisions.

The current definition asks for total storage in the pipework including legacy and Section 105A transferred assets, plus online and offline storage tanks below overflow level but not manholes (and we assume tunnel shafts). We consider that additional work should be undertaken across the industry to improve the definition and to ensure consistency in reporting across all companies.

We are also not sure what this data gives from a regulatory point of view. It would be helpful in any final reporting if this measure is retained to understand what benefit is being obtained from this data and if, as stated, there are likely to be inconsistencies across the country, how this is dealt with in its use.

Question 13

Strategic water resources – we have included more granular information on bulk supplies revenues and volumes in our proposed table 4A in order to promote trading activity. Currently, for cost information, we have a single line for third party costs, of which bulk supplies is a constituent. We asked companies to forecast individual costs for new bulk supplies in their PR19 business plans. Is it practical to disclose granular cost information for bulk supplies?

We do not believe that it is either practical or valuable to collect further granular cost information for bulk supplies.

If the purpose is to promote trading activity, we would have thought the current costs provide the incentive to trade. We are unsure whether the more granular data delivers anything meaningful other than the costs may differ between transfers because the transfers are different.

We are also unclear if the data proposed may actually stifle the market as opposed promote it as the data provided may hinder approaches if the margins are deemed too low.

In the final reporting requirements, it would be helpful to set out if the data is deemed useful, what the accrued benefit is and how any issues of comparability are dealt with regard to stakeholders or third parties if this is being used to promote trading. This will ensure the information is transparent.

Question 14

Social tariffs – we have proposed additional information to table 2F. Is this sufficient to provide a view of company activities in this area? What additional information should we consider adding to this table?

We do not believe the additional information proposed will give a sufficient view of companies' activities on affordability. More detailed information, such as that requested in the recent Social Tariff RFI, would provide a better view of the impact of social tariffs on customer bills. However, the RFI did not consider the other support provided by companies to customers, either in terms of companies' contributions to financial support or in providing the most appropriate assistance from their range of tools to meet customers' individual needs - which in many circumstances may not be the application of a social tariff.

We do not believe this is the best method to provide a broad assessment of comparative performance on social tariffs or affordability to inform thinking on an approach to affordability at PR24.

Question 15

We currently have a source type for direct effluent reuse. This is where treated effluent is diverted to network plus price control activities (either via a raw water transport asset, raw water storage asset or to a water treatment works for further treatment and treated water distribution). We define direct reuse as when the effluent does not return to the environment or to the water resources price control activities (abstraction asset before entering the water treatment works).

Although we consider indirect effluent reuse as being where an effluent discharge is diverted to a location (environment or water company water resource asset) purely for the purposes of abstraction for treatment and treated water distribution, we do not include this currently in the reporting of costs or sources.

Where do you currently report these sources and costs? If we were to introduce an indirect reuse source category do you agree with our definition above?

We do not have any effluent direct re-use sources or inputs. We would question if fundamentally this data is meaningful for national reporting given the scale of the information and any future trades in this area.

Whilst the indirect definition proposed appears sensible at first reading, one would need to be very explicit that for releases to river sources, they are on a put-and-take basis for abstraction. This is because there may be cases where effluent offsets abstraction upstream but the purpose is not re-use but to maintain environmental flows.

Question 16

In section 8 we have included new data requirements for Bioresources. Should we collect more data to support the Bioresources market?

We are very supportive of developing effective markets and recently took part in the web conference on data requirements for bioresources. We would like to understand how the feedback from that session will support the development of new data requirements and whether additional discussions between Ofwat and companies are needed to ensure additional data supports the bioresources market.

We believe that the proposed additional data requirements might not achieve this. We also note that the existing reporting requirements do not appear to be included within the proposed tables.

Question 17

We are introducing a new table 9A for the reporting of issues relating to the innovation competition. This is to collect the information required for the 'PR19 Innovation funding reconciliation model' in a format that will also provide stakeholders with relevant information to monitor how the company is performing against its allocated innovation competition fund price control revenue. We propose in section 3.16 of RAG 3.12 that companies provide commentary on its innovation competition spend. Do the proposed new table, line definitions and commentary requirements capture the required information to support the reconciliation process? What additional information should we consider adding to this table?

We question how this table will work practically where there are partnerships or collaboration between water companies and 3rd parties. Practically, this table only allows three projects which may not work for all companies.

We are also not sure how the funding of innovation by shareholders is necessary as one would expect only to be concerned with spend to be recovered in customer bills. It may be more sensible to have line 22-24 as the net costs.

Question 18

We propose new reporting requirements for small companies:

- a. Customer-focused performance summary,*
- b. Per capita consumption (PCC),*
- c. Leakage; and,*
- d. Financial security.*

What are your views on these proposals?

We are supportive of proposals for NAVs to report PCC and leakage for their areas of operation, however consistency of reporting needs to be ensured. We would also welcome greater visibility of small company submissions.

Question 19

What are your views on how we should collect the information to calculate the bilateral entry adjustment?

We do not have any specific comments on this question as we have no bilateral entry adjustments.

Question 20

We highlight proposals for Greenhouse gas emission reporting in section 4 'Future developments in performance reporting'.

- To what extent do you agree or disagree with these proposals and why?*

Could companies publish annual gross and net greenhouse gas emissions (in tCO₂e) for both water and wastewater? Could this be done for both operational and embedded emissions?

We agree with the proposals for consistent reporting of GHG emissions and this aligns to the industry target of net zero operational GHG emissions by 2030.

We believe companies could publish annual gross and net greenhouse gas emissions for operational carbon and feel this inclusion within the regulatory reporting would provide an opportunity to improve alignment of regulatory reporting with contemporary GHG reporting practices.

Regarding embedded carbon emissions, the industry is in different stages of being able to report this and we would therefore recommend that the reporting requirements and guidance are developed by the industry in preparation for the 2025-30 reporting period. This will help to ensure consistency of reporting across companies and enable further development of embedded carbon emissions reporting systems.

Question 21

We highlight proposals for nature based solutions reporting in section 4 'Future developments in performance reporting'.

- *To what extent do you agree or disagree with these proposals and why?*
- *Which type of nature based solutions do you think should be included in any reporting, and how could they be reported against?*
- *What work do you think is required to establish relevant baselines?*

There are a broad range of solutions which companies undertake and given the diverse environments across companies we believe it would be difficult to achieve full standardisation. In fact, that is likely to be counterproductive.

We would suggest any metrics are kept to a high level such as catchment management, biodiversity net gain and river water quality improvements, with the ability for companies to provide specific information on their own schemes. Additionally, we do not believe there should be a baseline but instead companies report a change in activity.

In this area the baseline position is intrinsically difficult to calculate. It is also likely to be vastly different across the country e.g. Lake District vs Central London. Of more benefit is the estimate of change for any intervention.

Question 22

We highlight proposals for household bills reporting in section 4 'Household bills'.

- *To what extent do you agree or disagree with these proposals and why?*
- *What additional information on household bills do you think should be included in the APR?*

The amount and detail of the information requested seems excessive, is a step change from the bill information currently provided in the industry and it is unclear from the consultation how this information will be used and how it will provide greater transparency. Allowing each company to calculate its own bill will not be consistent across companies and therefore needs to be a standard calculation. For SWW, the BW region has materially different bills which if presented as a company average would be relatively meaningless.

We have concerns over the definitions of 'arrears' and 'at any point' and how they may be interpreted by each company, therefore resulting in information which is not directly comparable. For example, is someone who has a large historic debt but is up-to-date on their payment plan in arrears? What if people were in and out of arrears during the year; would they be captured once or each time? Would someone who moved house be classified twice if they had arrears on both properties? Is 'at any point' a reporting period (for example a month end) or on any day in the year?

We believe that a working group would be beneficial to help Ofwat identify what household bill information would be appropriate to include.

APPENDIX 2 – SWW RESPONSE TO CONSULTATION QUESTION 1

| Table | Line | Issue |
|-------|-------|--|
| 2N | 8 | There is no apparent definition of when the property is considered to be supplied. We presume that it is when a property is 'connected' but it would be helpful to have confirmation. |
| 2N | 9 | There is no apparent definition of when the property is considered to be supplied. We presume that it is when a property is 'connected' but it would be helpful to have confirmation. |
| 3C | 1 | We will be able to report on the measure as it relates to the C-MeX CSS measure which Ofwat's surveyor Accent will provide us with on a quarterly basis. However the RAG 4.09 definition does not seem correct and is not at all related to C-MeX CSS. We will not be able to report against that specific definition. |
| 3E | 5 | 1. Should the last paragraph of the guidance mirror the Unplanned non-infrastructure maintenance (water) guidance so that it is clear that unplanned maintenance jobs are reported as a proportion of all wastewater non-infrastructure assets? The wastewater guidance omits a sentence that is in the water guidance – “Reported as total unplanned non-infrastructure maintenance jobs as a proportion of all non-infrastructure assets”. 2. Is there a definitive list of what is defined as a wastewater non-infrastructure asset? The guidance mentions pumping and treatment and other non-infrastructure assets. An unambiguous list that clarifies the classification of other asset types would be most beneficial. For example, CSOs and Sludge treatment centres. |
| 4E | 31 | We would ask Ofwat to provide a clearer definition of "sewage collection", presumably this relates to all wastewater pumping prior to the wastewater entering wastewater treatment works? We would welcome clarification if "sewage collected" includes all surface water collected as well as sewage, i.e. a measure of "full flow to treatment". |
| 4E | 34 | We would ask Ofwat to provide a clear definition of "Bioresources", setting out which wastewater treatment processes are to be included within the "Bioresources" definition since sludge processing to produce bioresources within wastewater treatment plants are embedded within a range of activities site boundaries. |
| 6A | 60 | We would welcome further clarification on the definition and feel examples would be beneficial. |
| 6A | 61 | We would welcome further clarification on the definition and feel examples would be beneficial. |
| 6A | 62 | We would welcome further clarification on the definition and feel examples would be beneficial. |
| 6A | 63 | We would welcome further clarification on the definition and feel examples would be beneficial. |
| 6B | 31 | We would welcome further clarification on the definition and feel examples would be beneficial. |
| 6B | 32 | We would welcome further clarification on the definition and feel examples would be beneficial. |
| 6B | 33 | We would welcome further clarification on the definition and feel examples would be beneficial. |
| 6D | 16-26 | We do not agree with the inclusion of the additional lines for leakage activity. We are unclear whether this data is useful or meaningful from a regulatory perspective. |
| 7C | 3 | Additional clarity is required. Surface water pumping stations are explicitly included in line 7C.4. Are surface water pumping stations included or excluded from this reporting line? |
| 7C | 11 | Can we confirm this is post 2021 as this would be a forecast not an actual for the current reporting year |
| 7D | 22 | Does this line relate to chemicals added to permits on the back of CIP investigations. It would be helpful if this was clarified in the guidance. |
| 7E | 21 | Can Ofwat confirm if this is still the correct driver code or should it now relate to U_MON4 and U_MON5? |
| 8C | 1 | We would ask Ofwat to provide a clear definition of "Bioresources", setting out which wastewater treatment processes are to be included within the "Bioresources" definition since sludge processing to produce bioresources within wastewater treatment plants are embedded across a range of activities within site boundaries. The unit of measure should be in MWh not MW. |
| 8C | 2 | We would ask Ofwat to provide a clear definition of "Bioresources", setting out which wastewater treatment processes are to be included within the "Bioresources" definition since sludge processing to produce bioresources within wastewater treatment plants are embedded across a range of activities within site boundaries. The unit of measure should be in MWh not MW. |
| 8C | 3 | We would ask Ofwat to provide a clear definition of "Bioresources", setting out which wastewater treatment processes are to be included within the "Bioresources" definition since sludge processing to produce bioresources within wastewater treatment plants are embedded across a range of activities within site boundaries. The unit of measure should be in MWh not MW. |
| 8C | 4 | We would ask Ofwat to provide a clear definition of "Bioresources", setting out which wastewater treatment processes are to be included within the "Bioresources" definition since sludge processing to produce bioresources within wastewater treatment plants are embedded across a range of activities within site boundaries. The unit of measure should be in MWh not MW. |
| 8C | 5 | No definition has been provided for this line. It is not possible to provide further feedback without a definition for this line. |
| 8C | 6 | No definition has been provided for this line. It is not possible to provide further feedback without a definition for this line. |
| 8C | 7 | No definition has been provided for this line. It is not possible to provide further feedback without a definition for this line. |

| Table | Line | Issue |
|------------------------|------------------------------|--|
| 1C 1E 4B 4H.1 | 1C.15/22 1E.1/9 4H.1 | We note in table 1E the guidance in RAG 4.09 has been updated to exclude debt issuance costs from net debt. This is inconsistent with the treatment in both 1C and 4B where debt issuance costs are included and will result in reconciliation differences and different measures of net debt being utilised in the APR. Exclusion of these costs is also inconsistent with their treatment under IFRS 9. |
| 1E | 9 (footnote) | We note that the impact of cost of debt calculation will now exclude intercompany interest. This is inconsistent with the interest calculation in 1A and also with the inclusion of intercompany debt in tables 1C, 1E and 1F. We believe that to exclude this from the calculation will result in a mismatch between interest paid versus net debt balances in 1F and may result in higher financing outperformance in those companies with significant intercompany interest charges, potentially leading to greater use being made of such facilities. |
| 4B | IFRS16 | We note the requirement to report leases previously classified as operating leases under IAS 17 as leases in accordance with IFRS 16. South West Water and Bournemouth Water combined currently have in excess of 200 leases. A significant number of these agreements are immaterial for statutory purposes. Please clarify whether a pragmatic approach of reporting on an aggregated (e.g. by asset category) or materiality basis can be adopted, or if a full listing is required? |
| 4B | Forward starting instruments | We note the requirement to report forward starting instruments. Please clarify the definition of forward starting instruments? For example, would undrawn committed facilities which have no set start date be reported under this classification? If so, please prescribe the reporting for such facilities? |
| 4B | | We note table 4B is not required to be included in the published APR. Please clarify how this information is to be used and whether it will remain strictly confidential? |
| 1F 4C 4H | RCV: true-up | The RAG 4.09 consultation refers to the year end balance being used in the APR tables as that which is published annually by Ofwat. The recent consultation for the PR19 reconciliation rulebook indicated that a balance will be published to recognise the in-period "true-up adjustment" for the actual RPI-CPIH wedge. It is not clear whether this "trued-up" balance is intended for use in the APR tables, or whether it is intended for information purposes only. Please clarify whether true-up adjusted balances are for information only or for use in the APR tables? |
| 1F 4C 4H | RCV: RPI-CPIH Wedge | The PR19 RPI-CPIH wedge reconciliation model generates an end of period adjustment to be applied to the opening PR24 RCV and PR24 allowed revenue. If the impact of RPI on the RCV balance is recognised in-period, but with no change to allowed revenue until the following period there is a mismatch which potentially distorts the ratios such as gearing and RORE in PR19 and PR24. Please clarify if the RPI-CPIH wedge adjustment to RCV should be recognised in-period or not? |
| 1F 4C 4H | RCV: IFRS16 | There is a further issue with the RCV value which is specific to South West Water, and relates to the IFRS16 opening RCV adjustment which was subject of the letter dated 11 February 2020. This letter sets out the PR19 year end RCV balances (17-18 CPIH deflated) as they would have been if they had the opening adjustment been included and indicates that South West Water can choose to report on this basis. The letter also sets out the PR24 revenue adjustment. If South West Water were to use these RCV balances in reporting there would be a further mismatch of RCV and allowed revenue in both PR19 and PR24. Using these balances would also require additional publication by Ofwat of the annual trued-up RCV on the adjusted basis rather than just the FD basis. Please clarify Ofwat's intention for the RCV publications? Will the SWW RCV be amended for IFRS16 adjustment? |
| RAG4.09 | Section 1F.9 | Reference states "The Cost of Debt (unadjusted for Hedging Instruments) less Line 1F.11", we think this should be 1F.10 Hedging Instruments as 1F.11 is Financing Total. Please could this be clarified? |