eDF ENERGY

EDF ENERGY CUSTOMER FIELD SERVICES (DATA) LIMITED (FORMERLY ECS DATA SERVICES LIMITED)

Registered Number 3158935

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 DECEMBER 2005

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Directors

Humphrey A E Cadoux-Hudson
James N Poole

Company Secretary

Robert Ian Higson

Auditors

Deloitte & Touche LLP
London

Registered Office

40 Grosvenor Place
Victoria
London
SW1X 7EN

DIRECTORS' REPORT

The Directors present their report and financial statements for the year ended 31 December 2005.

Principal activity and review of the business

The Company's principal activity, which was discontinued during the year, was the provision and supply of meter reading and related data services. The Company changed its name from ECS Data Services Limited to EDF Energy Customer Field Services (Data) Limited on 6 May 2005. At this date all the assets and liabilities of the Company were transferred via an intra-group asset transfer agreement to EDF Energy Customers plc (formerly London Energy plc) as a going concern.

Results and dividends

The loss for the year, before taxation, amounted to £984,000 (2004: restated £1,021,000) and after taxation, to £980,000 (2004: restated £664,000). The Directors do not recommend payment of a dividend (2004: £nil).

Directors and their interests

Directors who held office during the year and subsequently were as follows:

Humphrey A E Cadoux-Hudson
James N Poole

They are all employed by the parent company, EDF Energy plc, and have service contracts with that company. Neither of the Directors has a service contract with the Company.

There were no contracts of significance during or at the end of the financial year in which a director of the Company was materially interested.

None of the Directors who held office at the end of the financial year had any interest in the shares of the Company or any other Group company which require disclosure under the Companies Act 1985.

Financial Risk Management

The company is exposed to financial risk through its financial assets and liabilities. The key financial risk is that the proceeds from financial assets are not sufficient to fund obligations arising from liabilities as they fall due. The most important components of financial risk are interest rate risk, currency risk, credit risk, liquidity risk, cash flow risk and price risk. Due to the nature of the Company's business and the assets and liabilities contained within the Company's balance sheet, the only financial risk the directors consider relevant to this Company are credit risk and liquidity risk. These risks are mitigated by the nature of the debtor balances owed, with these due from other Group companies who are able to repay these if required.

DIRECTORS' REPORT Continued
Creditors payment policy

The Company's current policy concerning the payment of its trade creditors and other suppliers is to:

- agree the terms of payment with those creditors/suppliers when agreeing the terms of each transaction;
- ensure that those creditors/suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with its contractual and other legal obligations.

The payment policy applies to all payments to creditors/suppliers for revenue and capital supplies of goods and services without exception. At 31 December 2005, the Company had no external creditors (2004: an average of 9 days purchases outstanding in its trade creditors).

Auditors

Deloitte & Touche LLP will be re-appointed as the Company's Auditor in accordance with the elective resolution passed by the Company under section 386 of the Companies Act 1985.

By order of the Board

Robert Ian Higson
Company Secretary
Date 31 October 2006

STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

United Kingdom company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of the profit or loss of the Company for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EDF ENERGY CUSTOMER FIELD SERVICES (DATA) LIMITED (FORMERLY ECS DATA SERVICES LIMITED)

We have audited the individual Company financial statements (the "financial statements") of EDF Energy Customer Field Services (Data) Limited (formerly ECS Data Services Limited) for the year ended 31 December 2005 which comprise the profit and loss account, statement of total recognised gains and losses, the balance sheet and the related notes 1 to 19. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the Company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Directors and Auditors

The Directors' responsibilities for preparing the annual report and the financial statements in accordance with applicable United Kingdom law and United Kingdom Generally Accepted Accounting Practice are set out in the statement of Directors' responsibilities. Our responsibility is to audit the financial statements in accordance with relevant United Kingdom legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view in accordance with the relevant framework, and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Directors' report is not consistent with the financial statements, if the Company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Directors' remuneration and other transactions with the Company is not disclosed.

We read the Directors' report and consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EDF ENERGY CUSTOMER FIELD SERVICES (DATA) LIMITED (FORMERLY ECS DATA SERVICES LIMITED) Continued

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Company's affairs as at 31 December 2005 and of its loss for the year then ended; and

- the financial statements have been properly prepared in accordance with the Companies Act 1985.

Emphasis of matter – financial statements prepared on a basis other than that of a going concern

In forming our opinion on the financial statements, which is not qualified, we have considered the adequacy of the disclosures made in note 1 of the financial statements, which explains that the financial statements have been prepared on a basis other than that of a going concern.

Deloitte & Touche LLP

Deloitte & Touche LLP
Chartered Accountants and Registered Auditors
London

Date: 31 October 2006

PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2005

	Note	2005 £000	2004 Restated £000
Turnover	2	**5,742**	17,830
Cost of sales		**(3,101)**	(7,233)
Gross profit		**2,641**	10,597
Administrative expenses		**(3,645)**	(11,831)
Operating loss on ordinary activities before interest and taxation	3	**(1,004)**	(1,234)
Interest payable and similar charges	6	**(11)**	-
Interest receivable and similar income	7	**31**	213
Loss on ordinary activities before taxation		**(984)**	(1,021)
Tax on loss on ordinary activities	8	**4**	357
Loss for the financial year		**(980)**	(664)

All results are derived from operations which are now classified as discontinued.

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES
FOR THE YEAR ENDED 31 DECEMBER 2005

	Note	2005 £000	2004 Restated £000
Profit for the financial year	14	**(980)**	(664)
Actuarial loss on defined benefit pensions	16	**(400)**	(558)
UK deferred tax attributable to actuarial loss		**120**	167
Total recognised gains and losses relating to the year		**(1,260)**	(1,055)
Pension deficit recognised in respect of prior years, net of deferred tax	16	**(2,692)**	
Total recognised gains and losses since last annual report		**(3,952)**	

BALANCE SHEET
AT 31 DECEMBER 2005

	Note	2005 £000	2004 Restated £000
Fixed assets			
Tangible assets	9	-	3,271
Current assets			
Debtors	10	-	2,367
Cash		-	1,614
		-	3,981
Creditors: amounts falling due within one year	11	**(624)**	(2,685)
Net (liabilities)/ current assets		**(624)**	1,296
Total assets less current liabilities		**(624)**	4,567
Provisions for liabilities and charges	12	-	(1,239)
Net (liabilities)/ assets excluding pension liability		**(624)**	3,328
Pension deficit	16	-	(2,692)
Net (liabilities)/ assets including pension liability		**(624)**	636
Capital and reserves			
Called up share capital	13	**300**	300
Profit and loss account	14	**(924)**	336
Equity shareholder's (deficit)/ funds	14	**(624)**	636

The accounts on pages 7 to 20 were approved by the Board of Directors on 31 October 2006.
and were signed on its behalf by:

Humphrey A E Cadoux-Hudson
Director

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

The principal accounting policies are set out below. They have all been applied consistently throughout the year and the preceding year with the exception of the following. The Company has adopted the requirements of FRS 17 'Retirement Benefits', ('FRS 17'), FRS 21 'Events after the balance sheet date', FRS 22 'Earnings per share', FRS 28 'Corresponding amounts' and FRS 25 'Financial Instruments disclosure and measurement', as applicable to a non-listed company. No restatements other than those under FRS 17 (see note 17) have arisen as a result of the adoption of these standards.

Basis of preparation

As explained in note 9, the company transferred its trade, assets and liabilities to a fellow subsidiary company, EDF Energy Customers plc, on 6 May 2005 and has ceased trading. As required by FRS 18 *'Accounting Policies'*, the directors have prepared the financial statements on the basis that the company is longer a going concern. No material adjustments arose as a result of ceasing to apply the going concern basis. All assets and liabilities were transferred to the fellow subsidiary company at their book value.

Cash flow statement

The Company is exempt from preparing a cash flow statement under the terms of FRS 1 'Cash flow statements (revised 1996)' as it is a member of a group, EDF Energy plc, whose consolidated accounts include a cash flow statement and are publicly available.

Tangible fixed assets

Tangible fixed assets are stated at cost, net of depreciation and provision for impairment. The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value based on prices prevailing at the date of acquisition, of each asset evenly over its expected useful life, as follows:

IT Software	–	5 years
Equipment and fittings	–	5 years
IT Hardware	–	3 years

Taxation

Current tax, including UK corporation tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more, or a right to pay less, tax in the future, have occurred at the balance sheet date with the following exceptions:

- Provision is made for gains on disposal of fixed assets that have been rolled over into replacement assets only where, at the balance sheet date, there is a commitment to dispose of the replacement assets with no likely subsequent rollover or available capital losses.
- Provision is made for gains on revalued fixed assets only where there is a commitment to dispose of the revalued assets and the attributable gain can neither be rolled over nor eliminated by capital losses.
- Deferred tax assets are recognised only to the extent that the Directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing difference can be deducted.

Deferred tax is measured on an undiscounted basis.

NOTES TO THE FINANCIAL STATEMENTS Continued

1. Accounting Policies (continued)

Operating leases

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term, even if payments are not made on such a basis.

Pensions

Employees of the Company participate in a number of group-wide funded defined benefit pension arrangements, and the Company accounts for these schemes in accordance with FRS 17.

The amounts charged to the profit and loss account are the current service costs and gains and losses on settlements and curtailments. They are included as part of staff costs. Past service costs are recognised immediately in the profit and loss account if the benefits have vested. If the benefits have not vested immediately the costs are recognised over the period until vesting occurs. The interest cost and the expected return on the assets are shown as a net amount of other finance costs or credits adjacent to interest. Actuarial gains and losses are recognised immediately in the statement of total recognised gains and losses.

The defined benefit schemes are funded, with the assets of the scheme held separately from those of the Group, in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond or equivalent currency and term to the scheme liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The resulting defined benefit asset or liability, net of the related deferred tax, is presented separately after other net assets on the face of the balance sheet.

2. Turnover

Turnover, which is stated net of value added tax, arises entirely in the United Kingdom and is attributable to the discontinued activity of meter reading and related data services.

3. Operating loss

This is stated after charging:		**2005** **£000**	2004 £000
Depreciation of fixed assets	– owned	**524**	1,260
Auditors' remuneration for audit services		**-**	10
Operating lease rentals	– Vehicles	**461**	623

In the current year auditors' remuneration payable to Deloitte & Touche LLP was borne by another group entity.

4. Directors' emoluments

All the Directors are employed by the intermediate parent company, EDF Energy plc. The Directors did not receive any remuneration for services provided to the Company during the year.

No directors (2004: none) held any interests in the shares or debentures of the Company or the Group

NOTES TO THE FINANCIAL STATEMENTS Continued

5. Staff costs

	2005	2004 Restated
	£000	£000
Wages and salaries	**2,541**	6,119
Social security costs	**206**	520
Other pension costs	**176**	684
Recharged from/(to) other Group companies	**-**	(139)
	2,923	7,184

The monthly average number of employees, including directors, during the year was as follows:

	2005	2004
	Number	Number
Administration	**33**	93
Operational	**78**	217
	111	310

On 6 May 2005 all employees of the Company were transferred to another group undertaking, EDF Energy Customers plc (see also Directors Report).

6. Interest payable and similar income

	2005	2004
	£000	£000
Interest payable on loans to other Group companies	**11**	-

7. Interest receivable and similar income

	2005	2004 Restated
	£000	£000
Interest receivable on loans to other Group companies	**-**	44
Pension interest receivable	**31**	169
	31	213

NOTES TO THE FINANCIAL STATEMENTS Continued

8. Tax on loss on ordinary activities

a) Analysis of tax charge in the year

UK current tax

	2005 £000	2004 £000
UK corporation tax credit on loss for the year	**(314)**	(71)
Total current tax credit (Note (b))	**(314)**	(71)

UK deferred tax

	2005 £000	2004 £000
Origination and reversal of timing differences	**19**	(220)
Adjustment in respect of prior periods	**291**	(66)
Total deferred tax charge/(credit)	**310**	(286)
Tax credit on loss on ordinary activities	**(4)**	(357)

(b) Factors affecting tax charge for the year:

	2005 £000	2004 £000
The tax assessed for the period is lower than the standard rate of corporation tax in the UK (30%).		
The differences are explained below:		
Loss on ordinary activities before tax	**(984)**	(1,021)
Loss on ordinary activities multiplied by standard rate of corporation tax in the UK of 30% (2004: 30%)	**(295)**	(306)
Effect of:		
Capital allowances (in excess of) / lower than depreciation	**70**	64
Movement in pension liability	**(89)**	(21)
Other timing differences	**-**	177
Disallowable expenses	**-**	15
Current tax credit for the period	**(314)**	(71)

NOTES TO THE FINANCIAL STATEMENTS Continued

9. Tangible fixed assets

	Computer Software £000	Computer Hardware £000	**Total £000**
Cost			
At 1 January 2005	6,411	128	6,539
Additions	437	-	437
Transferred to EDF Energy Customers plc	(6,848)	(128)	(6,976)
At 31 December 2005	-	-	-
Depreciation			
At 1 January 2005	3,206	62	3,268
Charge for the year	508	16	524
Transferred to EDF Energy Customers plc	(3,714)	(78)	(3,792)
At 31 December 2005	-	-	-
Net book value			
At 31 December 2005	-	-	-
At 31 December 2004	3,205	66	3,271

On 6 May 2005, all assets and liabilities of the Company were transferred at book value to another group undertaking, EDF Energy Customers plc (see also Directors Report).

10. Debtors: amounts falling due within one year

	2005 £000	2004 £000
Trade debtors	-	832
Amounts owed by other group companies	-	669
Prepayments and accrued income	-	659
Deferred tax (note 12)	-	207
	-	2,367

11. Creditors: amounts falling due within one year

	2005 £000	2004 £000
Trade creditors	-	70
Amounts owed to other group companies	**624**	1,242
Corporation tax (Group Payments)	-	905
Other taxation and social security	-	72
Other creditors	-	65
Accruals	-	331
	624	2,685

NOTES TO THE FINANCIAL STATEMENTS Continued

12. Provisions for liabilities and charges

The movements in provisions during the current year are as follows:

	At 1 January 2005 £000	Transferred to EDF Energy Customers plc £000	**At 31 December 2005 £000**
Liquidated damages payments	1,239	(1,239)	-
	1,239	(1,239)	-

The liquidated damage payments provisions related to potential penalties incurred as a result of failure to achieve contractual performance targets.

The movements in deferred taxation during the current year are as follows:

	£000
At 1 January 2005	**(207)**
Credit for the year (note 8)	**(310)**
Released on transfer of assets and liabilities to EDF Energy Customers plc	**517**
At 31 December 2005 (note 10)	-

Deferred taxation provided in the financial statements is as follows:

	2005 £	2004 £
Accelerated capital allowances	-	38
Other timing differences	-	(245)
Deferred tax (above)	-	(207)
Deferred tax shown against pension liability (note 16)	-	(1,153)
Net deferred tax asset	-	(1,360)

13. Share capital

Authorised:

	2005 Number	2004 Number	**2005 £000**	2004 £000
Ordinary shares of £1 each	**500,000**	500,000	**500**	500

Called up share capital:

	2005 Number	2004 Number	**2005 £000**	2004 £000
Ordinary shares of £1 each	**300,000**	300,000	**300**	300

NOTES TO THE FINANCIAL STATEMENTS *Continued*

14. Reconciliation of shareholder's funds and movement on reserves

	Share capital £000	Profit and loss account £000	**Total share-holder's funds £000**
At 1 January 2004	300	3,741	**4,041**
Prior year adjustment to recognise pension deficit	-	(2,350)	**(2,350)**
At 1 January 2004 restated	300	1,391	**1,691**
Loss for the year	-	(664)	**(664)**
Actuarial loss net of deferred tax on defined benefit pensions	-	(391)	**(391)**
At 31 December 2004	300	336	**636**
Loss for the year	-	(980)	**(980)**
Actuarial loss net of deferred tax on defined benefit pensions	-	(280)	**(280)**
At 31 December 2005	**300**	**(924)**	**(624)**

15. Other financial commitments

At 31 December 2005 the Company had annual commitments under non-cancellable operating leases as set out below:

	Vehicles 2005 £000	Vehicles 2004 £000
Operating leases which expire:		
Within one year	-	91
In two to five years	-	532
	-	623

16. Pension Arrangements

EDF Energy Customer Field Services (Data) Limited employees participate in a number of group wide funded defined benefit pension arrangements, and the Company accounts for these schemes in accordance with FRS 17. The figures disclosed within these financial statements relate to the proportion of the scheme relating to EDF Energy Customer Field Services (Data) Limited employees.

The principal pension schemes of EDF Energy plc are the EDF Energy Pension Scheme (EEPS) and the EDF Energy Group of the Electricity Supply Pension Scheme (ESPS). Both of these schemes are defined benefit schemes. On 1 September the EDF Energy Group of the ESPS was created by the merger of the Company's two ESPS Groups, the London Electricity Group of the ESPS and the SEEBOARD Group of the ESPS. The London Electricity group and Seeboard group of the ESPS closed to new employees in April 1994 and July 1995 respectively. New employees were offered membership of the following schemes; the Seeboard final Salary Pension Plan, the London Electricity 1994 Retirement Plan (LERP), the 24seven Group Personal Pension Plan (24seven GPP), and the SEEBOARD Pension Investment Plan. The first of these schemes was a defined benefit scheme whilst all the others are defined contribution schemes.

NOTES TO THE FINANCIAL STATEMENTS Continued

16. Pension Arrangements (continued)

The EDF Energy Group closed its non-ESPS pension arrangements (the London Electricity 1994 Retirement Plan, the Seeboard Final Salary Pension Plan, the Seeboard Pension Investment Plan, and the 24seven Group Personal Pension Plan) with effect from 29 February 2004. A new scheme, the EDF Energy Pension Scheme, a final salary arrangement, replaced these for future service from 1 March 2004. A special contribution of £2m was made to the EDF Energy Pension Scheme at inception, and the regular ongoing employer's contribution has been assessed as 10% of pensionable pay. This contribution rate will be reviewed as a result of future actuarial valuations.

The latest full actuarial valuations of the EDF Energy Group of the ESPS was carried out by Hewitt Bacon & Woodrow, consulting actuaries, as at 31 March 2004. The valuation was agreed on 15 December 2004, at the same time that a special contribution was agreed to fund the deficit over a 12 year period from 1 April 2005. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the projected unit credit method.

The principal financial assumptions used to calculate the ESPS and EEPS liabilities under FRS 17 were:

	31 December 2005 % p.a.	31 December 2004 % p.a.
Discount rate	**4.7**	5.3
Inflation assumption	**2.9**	2.9
Rate of increase in salaries	**3.9**	3.9
Rate of increase of pensions increases RPI	**2.9**	2.9

These assumptions are governed by FRS 17 and do not reflect the assumptions used by the independent actuary in the triennial valuation as at 31 March 2004, which determined the Group's contribution rate for future years.

The amount recognised in the balance sheet in respect of the Company's share of the Group's defined benefit retirement benefit plan was as follows:

	ESPS 2005 £000	**EEPS 2005 £000**	**Total 2005 £000**	Total 2004 £000
Fair value of scheme assets	-	-	-	16,550
Present value of defined benefit obligations	-	-	-	(20,395)
Deficit in scheme	-	-	-	(3,845)
Related deferred tax asset	-	-	-	1,153
Liability recognised in the balance sheet	-	-	-	(2,692)

This amount was presented in pension liabilities on the face of the balance sheet.

NOTES TO THE FINANCIAL STATEMENTS Continued

16. Pension Arrangements (continued)

Analysis of the amounts charged to the profit and loss account in respect of these defined benefit schemes are as follows:

	ESPS 2005 £000	EEPS 2005 £000	Total 2005 £000	Total 2004 £000
Current service cost	146	-	**146**	642
Changes arising on curtailments	30	-	**30**	42
Total operating cost	176	-	**176**	684

Analysis of the amount credited to interest income:

	ESPS 2005 £000	EEPS 2005 £000	Total 2005 £000	Total 2004 £000
Expected return on pension scheme assets	373	-	**373**	1,162
Interest on pension scheme liabilities	(342)	-	**(342)**	(993)
Net return on pension scheme	31	-	**31**	169

Analysis of the actuarial loss in the statement of total recognised gains and losses prior to deferred tax.

	ESPS 2005 £000	EEPS 2005 £000	Total 2005 £000	Total 2004 £000
Actual return less expected return on pension scheme assets	1,882	58	**1,940**	332
Experience gains and losses arising on scheme liabilities	(69)	(117)	**(186)**	34
Changes in assumptions underlying the present value of the scheme liabilities	(1,863)	(291)	**(2,154)**	(924)
	(50)	(350)	**(400)**	(558)

NOTES TO THE FINANCIAL STATEMENTS Continued

16. Pension Arrangements (continued)

Movements in the scheme deficit in the current period before deferred tax were as follows:

	ESPS 2005 £000	**EEPS 2005 £000**	**Total 2005 £000**	Total 2004 £000
At 1 January 2005	(3,816)	(29)	**(3,845)**	(3,357)
Current service cost	(146)	-	**(146)**	(642)
Curtailments	(30)	-	**(30)**	(42)
Contributions	159	-	**159**	585
Deficit Payments	284	-	**284**	-
Net finance income	31	-	**31**	169
Actuarial loss	(50)	(350)	**(400)**	(558)
Transfer on disposal of trade	3,568	379	**3,947**	-
At 31 December 2005	-	-	-	(3,845)

The pension deficit was transferred to another group undertaking, EDF Energy Customers plc (see also directors report).

The analysis of the scheme assets and the expected rate of return at the balance sheet date was as follows:

	Expected return		**Fair value of assets**		
	2005 %	2004 %	**ESPS £000**	**EEPS £000**	2004 £000
Gilts	**4.1**	4.5	-	-	2,739
Equities	**7.8**	8.2	-	-	12,019
Property	**6.8**	7.2	-	-	28
Corporate bonds	**4.5**	5.0	-	-	1,496
Cash	**4.6**	5.0	-	-	268
			-	-	16,550

NOTES TO THE FINANCIAL STATEMENTS Continued

16. Pension Arrangements (continued)

History of experience gains and losses are as follows:

	ESPS 2005 £000	EEPS 2005 £000	Total 2005 £000	Total 2004 £000
Fair value of scheme assets	-	-	-	16,550
Present value of defined benefit obligations	-	-	-	(20,395)
Deficit in the scheme	-	-	-	(3,845)
Experience gains and losses on scheme liabilities:				
Amount (£m)	(69)	(117)	**(186)**	(34)
Percentage of scheme liabilities (%)	-	-	-	0.2%
Difference between the expected and actual return on scheme assets:				
Amount (£m)	1,882	58	**1,940**	332
Percentage of scheme assets (%)	-	-	-	2.0%
Total amount recognised in statement of total recognised gains and losses				
Amount (£m)	(50)	(350)	**(400)**	(558)
Percentage of scheme liabilities (%)	-	-	-	2.7%

17. Prior year adjustment

The adoption of FRS17, has required changes in the method of accounting for pension costs and liabilities. As a result of these changes in accounting policy the comparatives have been restated as follows:

Balance Sheet

	Pension deficit £000	Deferred tax against pension £000	Net pension liability £000	Profit and loss account £000
At 31 December 2004 as published	-	-	-	(3,028)
Adoption of FRS17 at 1 January 2004	(3,357)	1,007	(2,350)	2,350
Adoption of FRS17 for the year ended 31 December 2004	70	(21)	49	(49)
2004 Statement of total recognised gains and losses	(558)	167	(391)	391
At 31 December 2004 as restated	(3,845)	1,153	(2,692)	(336)

NOTES TO THE FINANCIAL STATEMENTS Continued

17. Prior year adjustment (continued)

Profit and loss account

	Loss on ordinary activities before taxation £000	Tax on loss on ordinary activities £000	Loss for the financial year £000
Year ended 31 December 2004 as published	(1,091)	378	(713)
Adoption of FRS 17 for the year ended 31 December 2004			
- Administrative expenses	(99)	-	(99)
- Interest receivable and similar income	169	-	169
- Tax on loss on ordinary activities	-	(21)	(21)
Year ended 31 December 2004 as restated	(1,021)	357	(664)

18. Related parties

In accordance with FRS 8 'Related parties disclosures', the Company is exempt from disclosing transactions with entities that are part of EDF Energy plc ('the Group') or investees of the group qualifying as related parties, as it is a wholly owned subsidiary of a parent which prepares consolidated accounts which are publicly available.

19. Parent undertaking and controlling party

EDF Energy Customer Field Services (Metering) Limited holds a 100% interest in EDF Energy Customer Field Services (Data) Limited and is considered to be the immediate parent company. EDF Energy plc heads the smallest Group for which consolidated accounts are prepared. Consolidated financial statements are publicly available from 40 Grosvenor Place, Victoria, London SW1X 7EN.

At 31 December 2005, Electricité de France S.A., a company incorporated in France, is regarded by the Directors as the Company's ultimate parent company and controlling party. This is the largest group for which consolidated accounts are prepared. Copies of that company's consolidated accounts may be obtained from Electricité de France S.A., 22-30 Avenue de Wagram, 75382, Paris, Cedex 08, France.