



**EDF ENERGY CUSTOMER FIELD SERVICES (DATA) LIMITED**

**Registered Number 3158935**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**31 DECEMBER 2006**

**TUESDAY**



\*L6018QC2\*

LD5

12/06/2007

224

COMPANIES HOUSE

## CONTENTS

---

**Page:**

<b>2</b>	Directors' report
<b>4</b>	Statement of directors' responsibilities
<b>5</b>	Independent auditors' report
<b>7</b>	Profit and loss account
<b>7</b>	Statement of total recognised gains and losses
<b>8</b>	Balance sheet
<b>9</b>	Notes to the financial statements

---

### **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 2006

### **Principal activity and review of the business**

The Company was established for the provision and supply of meter reading and related data services. All operations were transferred to another group company on 6 May 2005. As a result the Company was non-trading at 31 December 2005 and for the year ended 31 December 2006. The Company is expected to remain non-trading for the foreseeable future.

EDF Energy plc manages the company's operations on a group basis. For this reason and the fact that the company is non trading, the Company's directors believe that further key performance indicators for the company are not necessary or appropriate for an understanding of the development, performance or position of the business. The performance of the group which includes the company is discussed in the Group's Annual Report, which does not form part of this Report.

### **Results and dividends**

The result for the year, before taxation, amounted to £nil (2005 losses £984,000) and after taxation, to £nil (2005 losses £980,000). The Directors do not recommend payment of a dividend (2005 £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.

The Company has made qualifying third-party indemnity provisions for the benefit of its Directors which were made during the year and remain in force at the date of this report.

### **Principal risk and uncertainties**

The Company considers its principal risk to arise from financial risk, being credit and liquidity risk. The Company's exposure to these risks is reduced as it is a 100% subsidiary of the EDF Energy Group of Companies. Credit risk is mitigated by the nature of the debtor balances owed, with these due from other Group companies who are able to repay these if required and liquidity risk is mitigated by the financial support given by EDF Energy plc, a fellow Group company.

The Group's risks are discussed in the group's Annual Report which does not form part of this report.

The Company is not exposed to any significant currency or interest rate risk.

## 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 except intra-Group payments. At 31 December 2006, the Company had an average of nil days (2005 – nil days) purchases outstanding in its trade creditors, this balance includes intra-Group payments

### Disclosure of information to Auditors

Each of the persons who is a director at the date of approval of this annual report confirms that

- so far as the Director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- the Director has taken all the steps that he ought to have taken as a Director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information

This confirmation is given and should be interpreted in accordance with the provisions of s234ZA of the Companies Act 1985

### 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 7th June 2007

## STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations

United Kingdom company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the Company and of the profit or loss of the company for that period. In preparing these financial statements, the Directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, 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 that 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**

We have audited the financial statements of EDF Energy Customer Field Services (Data) Limited for the year ended 31 December 2006 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Total Recognised Gains and Losses and the related notes 1 to 12. 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 financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 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 and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Directors' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, 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 is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

**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 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 2006 and of its result for the year then ended,
- the financial statements have been properly prepared in accordance with the Companies Act 1985, and
- the information given in the Directors' Report is consistent with the financial statements

**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, United Kingdom

Date 7 June 2007

**PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	<i>Notes</i>	<b>2006 £000</b>	<b>2005 £000</b>
Turnover		-	5,742
Cost of sales		-	(3,101)
<b>Gross profit</b>		-	2,641
Administrative expenses		-	(3,645)
<b>Operating loss on ordinary activities before interest and taxation</b>	<b>2</b>	-	(1,004)
Interest payable and similar charges	5	-	(11)
Interest receivable and similar income	6	-	31
<b>Loss on ordinary activities before taxation</b>		-	(984)
Tax on loss on ordinary activities	7	-	4
<b>Retained loss for the financial year</b>		-	(980)

All results are derived from operations which are discontinued

**STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	<i>Notes</i>	<b>2006 £000</b>	<b>2005 £000</b>
<b>Loss for the financial year</b>	<b>10</b>	-	(980)
Actuarial loss on defined benefit pensions		-	(400)
UK deferred tax attributable to actuarial loss		-	120
<b>Total recognised losses relating to the year</b>		-	(1,260)

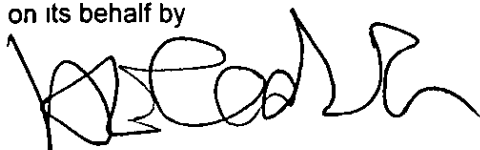


**BALANCE SHEET**  
**AT 31 DECEMBER 2006**

	Notes	2006 £000	2005 £000
<b>Creditors</b> amounts falling due within one year	8	(624)	(624)
<b>Net current liabilities</b>		(624)	(624)
<b>Net liabilities</b>		(624)	(624)
<b>Capital and reserves</b>			
Called up share capital	9	300	300
Profit and loss account	10	(924)	(924)
<b>Equity shareholder's deficit</b>	10	(624)	(624)

The financial statements on pages 7 to 12 were approved by the Board of Directors on  
and were signed on its behalf by

7<sup>th</sup> June 2007



Humphrey A E Cadoux-Hudson  
Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006**

**1. Accounting policies**

The principal accounting policies are set out below. They have all been applied consistently throughout the year and the preceding year.

**Basis of preparation**

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 no 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 headed by EDF Energy plc, whose consolidated financial statements include a cash flow statement and will be publicly available (see note 12).

**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, and
- 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.

**2. Operating Loss**

	2006 £000	2005 £000
This operating loss for the year is stated after charging		
Depreciation of fixed assets – owned	-	524
Operating lease rentals – vehicles	-	461

In 2006 an amount of £10,000 (2005: £9,683) was paid to Deloitte & Touche LLP for audit services. This charge was borne by another group company in the prior year. In 2006, amounts payable to Deloitte & Touche LLP by the Company in respect of non-audit services were nil (2005: £nil).

**NOTES TO THE FINANCIAL STATEMENTS Continued**

**3. 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 Director (2005: £nil) held any interests in the shares or debentures of the Company or the Group which require disclosure under the Companies Act 1985.

**4. Staff costs**

The Company has no employees at 31 December 2006 (2005: nil).

**5. Interest payable and similar income**

	2006 £000	2005 £000
Interest payable on loans to other Group companies	-	11

**6. Interest receivable and similar income**

	2006 £000	2005 £000
Pension interest receivable	-	31

**7. Tax on loss on ordinary activities**

(a) Analysis of tax charge in the year

**UK current tax**

	2006 £000	2005 £000
UK corporation tax credit on loss for the year	-	(314)
Total current tax credit (note 7(b))	-	(314)

**UK deferred tax**

	2006 £000	2005 £000
Origination and reversal of timing differences	-	19
Adjustment in respect of prior periods	-	291
Total deferred tax charge	-	310
Tax credit on loss on ordinary activities	-	(4)

**NOTES TO THE FINANCIAL STATEMENTS Continued**

**7. Tax on loss on ordinary activities (continued)**

(b) Factors affecting tax charge for the year

	<b>2006 £000</b>	<b>2005 £000</b>
The tax assessed for the period is equal (2005 higher) than the standard rate of corporation tax in the UK (30%)		
The differences are explained below		
Loss on ordinary activities before tax	-	(984)
Loss on ordinary activities multiplied by standard rate of corporation tax in the UK	-	(295)
Effect of		
Capital allowances lower than depreciation	-	70
Movement in pension liability	-	(89)
Other permanent differences	(82)	-
Group relief surrendered at nil charge	82	-
Current tax credit for the period	-	(314)

**8. Creditors: amounts falling due within one year**

	<b>2006 £000</b>	<b>2005 £000</b>
Amounts owed to other group companies	624	624

**9 Share capital**

**Authorised**

	<b>2006 Number</b>	<b>2005 Number</b>	<b>2006 £000</b>	<b>2005 £000</b>
Ordinary shares of £1 each	500,000	500,000	500	500

**Called up share capital**

	<b>2006 Number</b>	<b>2005 Number</b>	<b>2006 £000</b>	<b>2005 £000</b>
Ordinary shares of £1 each	300,000	300,000	300	300

**NOTES TO THE FINANCIAL STATEMENTS Continued**

**10. Reconciliation of shareholder's funds and movement on reserves**

	Share capital	Profit and loss account	Total share- holder's funds
	£000	£000	£000
At 1 January 2005	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)
Result for the Year	-	-	-
At 31 December 2006	300	(924)	(624)

**11. 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 group or investees of the group qualifying as related parties, as it is a wholly owned subsidiary of a parent which prepares consolidated financial statements which are publicly available (see note 12)

**12. 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 financial statements are prepared. Copies of that company's consolidated financial statements are publicly available from 40 Grosvenor Place, Victoria, London SW1X 7EN.

At 31 December 2006, Electricité de France SA ("EDF"), 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 financial statements are prepared. Copies of that company's consolidated financial statements may be obtained from Electricité de France SA, 22-30 Avenue de Wagram, 75382, Paris, Cedex 08, France.