SCOTTISH WATER
WICS ANNUAL RETURN 2022-23

Contents

1 Table P1 – Wholesale revenue reconciliation

1.1 Overview

Table P2 has been populated using data derived from Central Market Agency (CMA) settlement reports. Table P1 reconciles this data to values reported in the Annual Return A and M Tables. The maturity of the source settlement data varies for the more recent years where the settlement process has not yet concluded. This is summarised in the table below:

Financial Year	Settlement Reports Used	Current Status of Settlement Reports	Status of Data in Wholesale Information Tables
2010-11 To 2020-21	RF	Billed	Unchanged from AR22 submission
2021-22	RF	Billed except three Licensed Providers affected by material data issues – analysis and data corrections currently underway	Tables 1 and 2 updated from AR22 to reflect RF settlement data published in February 2023
2022-23	Apr-Jun: R3 Jul-Dec: R2 Jan-Feb: R1 Mar: P1	The settlement reports used represent the usual billed position at the end of a financial year, aligning with reported financial results for that year. The same combination of P1, R1, R2 and R3 settlement reports are used to populate the wholesale tariff model each year.	Tables 1 and 2 populated to reflect full year of settlement reports and latest position at financial year-end

Scottish Water loads all CMA settlement reports into corporate systems for reporting and analysis purposes.

1.2 Data Improvement Programs

There has been no change in data sources or reporting methodology for Table P1 since AR22.

1.3 Data

Reconciliation to revenues reported in the M Tables (Lines R1.1 - P1.8)

The first section of Table 1 reconciles revenues derived from tariffs and drivers in the P Tables (as set out in Table 2) with those reported in the M Tables and includes the following lines described below.

P1.1 - Total Wholesale Revenue (£m) – Total primary wholesale revenue as calculated by the P Tables (P2.8) based on data from the relevant disaggregated settlement report. Revenue for 2021-22 has dropped since the AR22 submission as is normal between the R1/R2/R3 settlement runs and the final RF run. This is the result of estimated consumption having been replaced by actual meter readings and due to Scottish Water's Wholesale Data Changes policy where data corrections are backdated if customers have been overcharged but not where they have been undercharged. Revenue has increased in 2022-23, mainly due to the price increase of 4.2% and newly processed Gap sites.

P1.2 - Negative Volumes excluded from P Tables – A negative advance may be recorded at the CMA for a meter for a number of reasons: typically, either an erroneous meter reading, an undetected meter rollover (where the meter has advanced from 99999 to 00000) or a volumetric adjustment (e.g. a burst allowance). These volumes are excluded from the P Tables which do not envisage negative volumes and therefore do not fully replicate their treatment in settlement. In order to reconcile to billed revenue, this adjustment reflects the actual negative charges calculated by the CMA for the affected meters, taken from the disaggregated settlement reports.

P1.3 - Charges on 50% exempt Supply Points – This adjustment reflects the wholesale charges at Supply Points which are 50% exempt, taken from the disaggregated settlement reports. This income is not included in the P Tables which only allow for Supply Points with 100% exemption. This line is only populated from 2015-16 onwards because 50% exemption was first introduced at the launch of the current exemption scheme in 2015.

P1.3A - Reconciliation difference Table 2 vs. Settlement Report – The difference between the total wholesale charges calculated by the CMA (as set out in the disaggregated settlement reports used to populate the revenue drivers in Table 2) and the total revenue calculated by Table 2 from the revenue drivers and tariffs. Because Table 2 is a simplified version of the CMA settlement calculations, these values do not match exactly with the reconciliation difference less than 0.5% of total revenue in all years.

P1.4 - Adjustment to final RF billed position – Table 2 has been populated based on the RF disaggregated settlement report issued by the CMA for all years up to 2021-22. Where data issues are identified after the RF run, the data is corrected, and the CMA is then requested to undertake settlement calculations on the affected Supply Points as a value-added service which are used as the basis of billing adjustments.

When the Wholesale Revenue Information tables (which subsequently became the revised P Tables) were first completed in 2019 for all historic years back to 2010-11, the value of these adjustments was populated in Line P1.4 for all years up to 2017-18 where RF, including adjustments for subsequent data corrections, had been billed. The value in Line P1.5 for these years will be net of the corresponding release of or charge to the income uncertainty provision.

For each year from 2018-19 onwards, the tables have been populated prior to any adjustments for post-RF data corrections being billed. Line P1.4 is therefore empty from 2018-19 onwards and the income uncertainty provision reported in Line P1.5 is the original value of the provision at the relevant financial year end, prior to any release of or charge to the provision in respect of post-RF data corrections.

P1.5 - Income Uncertainty Release/Charge – Any release of or charge to the income uncertainty provision in the given year. For 2022-23, this is the anticipated net charge required by the time that the 2021-22 RF position is finalised and billed, net of the one-off provision releases.

P1.6 - Vacancy/Gap Incentive payments – Payments to Licensed Providers under the vacant site or gap site incentive schemes in the given year. Values relate to the gap site incentive scheme only from 2017-18 onwards following closure of the vacant site incentive scheme at the end of 2016-17. Gap site incentive payments were lower in 2020-21 due to the suspension of gap site registration during COVID and have since returned to previous levels.

P1.7 - Non-primary – Non-primary wholesale income from Licensed Providers.
Revenue in 2022-23 remains lower than historic levels as LPs increasingly use Accredited Entities (rather than Scottish Water) for Temporary disconnections and following the removal of charges for customer requested permanent disconnections from April 2020.

P1.8 - Wholesale Revenue reported in M Tables – This is a calculated row based on the sum of rows P1.1-1-7 above. Row P1.8 is reconciled to the wholesale revenue as reported in line M7.3 of the Annual Return (shown in row R1.8A).

Reconciliation to Measured Water Volumes reported in the A Tables (Lines P1.9 – P1.21)

The second section of Table 1 reconciles total measured water volumes from the P Tables (as summarised in Table 2) with those already reported in line A2.10 of the A Tables and includes the following lines described below.

P1.9 - Total Measured Water Volumes (m^3) – Total wholesale measured water volumes from the P Tables based on the relevant settlement report(s), from Line P2.12.

P1.10 - Total Measured Water Volumes (Ml/day) – Line P1.9 divided by number of days in the financial year and by 1,000 to convert from m^3 to Ml/day.

P1.11 - Timing difference – The difference between the P Tables values run on the settlement reports used for Table 2 (as per table in section 1.1) and the P Tables run on the monthly settlement reports used to populate Line A2.10 of the Annual Return for the same supply year.

P1.12 - Allocated tranche – The first $20m^3$ per meter at a Supply Point to which no charges apply, as defined in the Wholesale Charges Scheme. This volume is not included in the P Tables as it is not subject to charges but is included in the A Tables to reflect total non-household potable consumption for Water Balance purposes.

P1.13 - Schedule 3 Potable consumption – Schedule 3 Supply Points are not subject to standard wholesale charges so are not included in the P Tables measured volumes, but their volumes are included in the A Tables to reflect total non-household potable consumption for Water Balance purposes. Raw water consumption at Schedule 3 Supply Points is not included.

P1.14 - Vacancy – Consumption at vacant Supply Points is included in the P Tables from 2017-18 onwards following the introduction of charging at vacant premises. Until 2021, a separate estimate of consumption at vacant Supply Points was included in the Water Balance (and is therefore included in line A2.10) as part of the 'Estimated meter under-registration, supply pipe leakage and internal plumbing losses' Line P1.19 below. In 2021-22, following a move to a new reporting platform, the Water Balance reports consciously included consumption at vacant properties as calculated by the CMA, meaning that the adjustment in Line P1.14 was not needed. However, this decision was reversed in 2022-23 so the adjustment has been reintroduced to the reconciliation.

P1.15 - Exemption – Volume at exempt Supply Points is not subject to charge so is not included in the P Tables but is included in the A Tables to reflect total non-household potable consumption for Water Balance purposes. The volumes at all Supply Points which are subject to exemption (at 50% or 100%) are reported in Line P1.15.

P1.16 - Adjustments for negative volumes – As set out in relation to Line P1.2 above, negative volumes can be recorded for a meter at the CMA for a number of reasons. Whilst these negative volumes are excluded from the P Tables (which does not envisage such a scenario), the A Tables include an estimate of the actual positive consumption at such meters to reflect total non-household potable consumption for Water Balance purposes. This estimate reflects the expected final position in subsequent settlement runs following correction of related data errors causing the negative consumption.

P1.17 - Supply Point data error adjustments – Adjustments included in the water balance to correct for open data issues at specific Supply Points, typically relating to erroneous meter readings which are having a material impact on settlement, and to exclude consumption on raw water supplies. Such data issues are logged, tracked to resolution, and corrected at subsequent settlement runs. The AR22 adjustment for data errors was +1.3Ml/d, adding volumes where data errors had caused underestimation of consumption. In contrast the AR23 adjustment is -1.1Ml/d where volumes are being

reduced to correct excessive estimated consumption. The largest adjustments in AR23 are for Ayr Environmental Services Operations (-0.9Ml/d), Glasgow Royal Infirmary (-0.8Ml/d) and INEOS (-0.6Ml/d).

A change in approach to A2.10 in AR23 has resulted in Line P1.17 reflecting an adjustment to deduct raw water volumes from the base data in AR23 (-5.9Ml/d), rather than adding in potable water volumes at these sites which had previously been excluded in AR22 (+0.6Ml/d). Two meters account for the majority of this movement, being at Kerry Ingredients (UK) Ltd, Menstrie and William Grant & Sons Distillery, Girvan.

P1.18 - Shipping Water – Shipping water supplied via Scottish Water Horizons at Aberdeen harbour included in the A Tables to reflect total non-household potable consumption for Water Balance purposes. This is 1.42Ml/d for 2022-23, a small increase on AR22 and a return towards pre-COVID levels.

P1.19 - Estimated meter under-registration, supply pipe leakage and internal plumbing losses – Estimates of meter under-registration, supply pipe leakage and internal plumbing losses at vacant premises included in the A Tables to reflect total non-household potable consumption for Water Balance purposes. This has remained broadly in line with previous years at 17Ml/d for 2022-23, a slight drop on the 2021-22 value (18Ml/d).

P1.20 - Measured non-household volume of water delivered reported in A tables – The sum of Lines P1.10 to P1.19, which is measured non-household volume of water delivered, as reported in A2.10

Reconciliation to Measured Sewerage Volumes reported in the A Tables (Lines P1.21 – P1.29)

The third section of Table 1 reconciles total measured sewerage volumes from the P Tables (as summarised in Table 2) with those already reported in line 3.7 of the A Tables and includes the following lines described below.

P1.21 - Total Measured Foul Sewerage Volumes (m^3) – Total wholesale foul sewerage volumes at measured Supply Points from the P Tables based on the relevant settlement report(s), from Line P2.14.

P1.22 - Total Measured Foul Sewerage Volumes (Ml/day) – Line P1.21 divided by number of days in the financial year and by 1,000 to convert from m^3 to Ml/day.

P1.23 - Timing difference – The difference between the P Tables values run on the settlement reports used for Table 2 (as per table in section 1.1 of this document) and the P Tables run on the March R1 monthly settlement report used to populate line A3.7 of the Annual Return for the same supply year.

P1.24 - Allocated tranche – The first $20m^3$ per meter at a Supply Point to which no charges apply, as defined in the Wholesale Charges Scheme. This volume is not included in the P Tables as it is not subject to charges but is included in the A Tables to reflect total non-household volumes.

P1.25 - Schedule 3 – Schedule 3 Supply Points are not subject to standard wholesale charges so are not included in the P Tables measured volumes, but their volumes are included in the A Tables to reflect total non-household volumes.

P1.26 - Vacancy – Consumption at vacant Supply Points included in the P Tables from 2017-18 onwards following the introduction of charging at vacant premises. A separate estimate of consumption at vacant Supply Points was previously included in line A3.7 until 2018-19 (and reported separately in the 'Adjustments for vacancy' Line P1.28 below) so the vacant consumption included in the P Tables was deducted as part of the reconciliation and was reported in this line. The estimate has not been

included in A3.7 since 2018-19s reconciliation line is no longer required and therefore contains zero in all subsequent years.

P1.27 - Exemption – Volume at exempt Supply Points is not subject to charge so is not included in the P Tables but is included in the A Tables to reflect total non-household volumes. The volumes at all Supply Points which are subject to exemption (at 50% or 100%) are reported in Line P1.15.

P1.28 - Adjustments for vacancy – An estimate of actual volumes at Supply Points flagged as vacant at the CMA was previously included in line A3.7. This estimate has not been included since 2018-19 so this reconciliation line is no longer required.

P1.29 - Adjustments to negative volumes – As set out in relation to Line P1.2 above, negative volumes can be recorded for a meter at the CMA for a number of reasons. Whilst these negative volumes are excluded from the P Tables (which does not envisage such a scenario), the A Tables include an estimate of the actual positive consumption at such meters to reflect total non-household volumes. This estimate reflects the expected position in subsequent settlement runs following correction of related data errors causing the negative consumption.

P1.30 - Measured non-household foul volume reported in A tables – Measured non-household foul sewerage as reported in line A3.7

Reconciliation of tariff multipliers to property counts (Lines P1.31 – P1.64)

This section reconciles the tariff multipliers for counts of meters and unmeasured Supply Points reported in Table P2 with the counts of properties reported in Table A1 of the Annual Return. There are differences in the way that the data in each of the tables is derived which are summarised below.

Tariff multipliers in Table P2 are calculated based on the number of days in the financial year that each meter or unmeasured Supply Point has been in charge in order that the revenue calculated in Table P2 reconciles as closely as possible to the wholesale charges calculated by the CMA. For example, if a 20mm metered supply was disconnected part-way through the financial year so that it was only in charge for the first 91 days of the year, this would be included in Line P2.53 as 0.25 of a meter (based on 91/365 days).

Property counts in Table A1 of the Annual Return reflect a distinct count of all Supply Points which are in charge at the mid-point of the financial year (based on the 30th of September from the September R2 settlement report which is used to populate the tables). If a Supply Point was disconnected midway through September, it would therefore not be included in the Table A1 counts.

Reconciliation of assessed supply points to unmeasured non-household billed properties - potable water (Lines P1.31 – P1.37)

P1.31 - Water assessed tariff multipliers – Tariff multipliers for counts of water Supply Points with assessed water services, as reported in P2.20. As set out above, this value is calculated based on the number of days that each Supply Point is in charge during the financial year.

P1.32 – Adjustment for Transitional Phasing of FBM meters – The Full Business Metering (FBM) programme ran from 2006-2009 and installed meters at all previously unmeasured business premises where it was practical to do so. All business premises which were metered through this programme transitioned from unmetered to metered charges on a phased basis as summarised in the table below:

Financial Year	Metered Charges	Unmetered Charges
2008-09	0%	100%
2009-10	33%	67%
2010-11	67%	33%
2011-12	100%	0%

For 2010-11, in order that the revenue calculated in Table P2 reconciles as closely as possible to the charges calculated by the CMA, tariff multipliers for Supply Points which were part of the FBM programme have been included on the proportions shown above (i.e., tariff multipliers x 33% included in Line P1.31 and tariff multipliers x 67% included in Line below).

During the period of transitional phasing from 2008-09 to 2010-11, Supply Points which were part of the FBM programme were reported as unmeasured in line A1.3 of the Annual Return. From 2011-12 onwards, this group of Supply Points were instead reported as measured in line A1.4 of the Annual Return.

For 2010-11, in order to reconcile between the unmeasured water tariff multipliers in Table P2 (which included 33% of the Supply Points in the FBM programme) and the property counts from Table A1 of the Annual Return (which included 100% of the Supply Points in the FBM programme) it is necessary to make an adjustment for the remaining 67% of this population which is reflected in this Line P1.32.

P1.33 – Exemption - Exempt Supply Points are not subject to charge so are not included in the P2 numbers but are included in the A Tables to reflect total non-household property counts. It should be noted that up to 2021-22 this Line represents the final number of exempt Supply Points for that year. For 2022-23, the deadline for applications had not passed when all the source settlement reports were run so for these years this number is not the final position.

P1.34 - Conversion from calculation of Supply Points on days-in-charge basis to distinct count of Supply Points – As set out above, tariff multipliers in Table P2 are calculated based on the number of days in the financial year that each Supply Point with water assessed services has been in charge. Property counts in Table A1 of the Annual Return are based on the distinct count of Supply Points in charge at the mid-point of the financial year. This Line P1.34 converts from the 'days-in-charge' calculation in P2 to a distinct count of Supply Points which have been in charge at any time during the financial year, with the latter figure always being higher due to additions and removals during the year.

The value reported in Line P1.34 is higher in years where there have been more additions to (due to new connections and gap sites) and removals from (due to disconnections and deregistrations) the Supply Points registered in the CMA systems.

A change to processes 29 and 30 of the Operational Code was approved by the Technical Panel and published in March 2020 to enable Scottish Water to register unmeasured gap sites where services had been verified but access had not been granted to the premises to enable a meter to be installed. Shortly afterwards the registration of gap sites was repeatedly suspended during COVID-19 restrictions. In early 2022, additional resources were allocated to reduce the backlog of outstanding gap site requests, including those which could not historically be progressed due to lack of access to install a meter. This change to the Operational Code, and subsequent allocation of additional resource to clear historic cases, has resulted in a significant increase in unmeasured gap sites being registered since early 2022 and is the cause of the increase in Line P1.34 in 2022-23.

P1.35 – Vacancy - Vacant Supply Points are included in Table P2 from 2017-18 onwards following the introduction of charging at vacant premises. The line definitions for Table A of the Annual Return were changed for the 2019 Annual Return so that vacant premises are included in the A Table billed property counts from 2018-19 onwards. For 2017-18 vacant premises are included in the Table 2 tariff multipliers but not in the corresponding A Table property counts, so are adjusted separately in this Line.

P1.36 Timing Difference (RF to SEP R2) – The A Tables in the Annual Return reflect property counts at the mid-point of the financial year. They are populated using the September R2 settlement report, being the latest available settlement run for September at the time that the Annual Return is produced. This Line P1.36 reflects the difference between the A Tables values run on the settlement reports used for Table P2 (as per table in Section1.1 of this document and spanning a whole year) and the A Tables based on the count as at the 30th of September using the September R2 monthly settlement report used to populate the Annual Return for the same supply year.
These values are a distinct count of Supply Points which have been in charge at any point during the period covered by the settlement report(s) so will be higher when run on a longer period (i.e. a year rather than a month) during which time more Supply Points will have been added or removed from charge. The value in Line P1.36 is therefore negative in all cases. For the same reasons set out in respect of Line P1.23 above, the value in Line P1.36 is larger negative in 2022-23 than in previous years due to an increase in the number of unmeasured gap sites being registered since early 2022.

P1 .37 - Unmeasured non-household billed properties - potable water (including exempt) (A1.3) – Property counts as reported in line A1.3 of the Annual Return.

Reconciliation of measured supply points to measured non-household billed properties - potable water (Lines P1.38 – P1.47)

P1.38 - Water measured tariff multipliers – meters - Tariff multipliers for counts of water meters, as reported in Line P2.63. As set out above, this value is calculated based on the number of days that each meter is in charge during the financial year.

P1.39 - Adjustment for Transitional Phasing of FBM meters – See description for Line P1.32 for background on Full Business Metering (FBM) programme and transitional phasing. For 2010-11, in order that the revenue calculated in Table 2 reconciles as closely as possible to the charges calculated by the CMA, tariff multipliers for meters which were part of the FBM programme have been included on the relevant proportions (i.e. Tariff multipliers x 67% included in Line P1.38).

During the period of transitional phasing from 2008-09 to 2010-11, Supply Points which were part of the FBM programme were reported as unmeasured in line A1.3 of the Annual Return. From 2011-12 onwards, this group of Supply Point were instead reported as measured in line A1.4 of the Annual Return.

For 2010-11, in order to reconcile between the tariff multipliers in Table P2 (which included 67% of the meters in the FBM programme) and the property counts from Table A1 of the Annual Return (which included 0% of the Supply Points in the FBM programme) is it necessary to make an adjustment for the 67% of this population which is reflected in this Line.

P1.40 - Meters with 0mm chargeable size – Meters with a chargeable size of 0mm (typically the smaller dial of a combination meter with two dials fitted on a single supply) do not attract any fixed charges so are not included in Table P2.

P1.41 – Adjustments for Negative Volumes - As set out in relation to Line P1.2 above, negative volumes can be recorded for a meter at the CMA for a number of reasons which will often be resolved by subsequent meter readings or data corrections reflected in later settlement runs. Where a meter has attracted no charges for the entire financial year in the RF run (typically due to a negative volume), the meter has been excluded from the tariff multiplier counts in Table P2 as such meters will not accrue consumption thresholds (such as the allocated tranche).

The large drop in adjustments for negative volumes between AR22 monthly (508) and AR23 Monthly (212) is due to the AR22 value including Supply Points with deferred charges from the first Wholesale Charges Deferral Scheme for two months (July and August 2021) because that scheme had not yet been fully unwound in the settlement reports used to populate AR22. Because these Supply Points had attracted no charges (as they were deferred), their volumes fell within the criteria used to populate this Line P1.41. These Supply Points account for 91% of the movement.

P1.42 – Exemption - Exempt meters are not subject to charge so are not included in P2 but are included in the A Tables to reflect total non-household property counts. It should be noted that up to 2021-22 this Line represents the final number of exempt meters for that year. For 2022-23, the deadline for applications had not passed when all the source settlement reports were run so for these years this number is not the final position.

P1.43 – Schedule 3 - Schedule 3 meters are not subject to standard wholesale charges so are not included in the Table 2 tariff multipliers but are included in the A Table property counts.

P1.44 - Conversion from calculation of meters on days-in-charge basis to distinct count of Supply Points - As set out above, tariff multipliers in Table P2 are calculated based on the number of days in the financial year that each meter has been in charge. Property counts in Table A1 of the Annual Return are based on the distinct count of Supply Points in charge at the mid-point of the financial year. This Line P1.44 converts from the 'days-in-charge' calculation of meters in Table P2 to a distinct count of Supply Points which have been in charge at any time during the financial year.

This value varies significantly over time as it is affected by two distinct and opposing factors:

i. The number of meters is higher than the corresponding number of metered Supply Points due to some Supply Points having multiple metered connections, making a negative contribution to the value in Line P1.44.
ii. A distinct count of Supply Points in charge at any point during the financial year is higher than the equivalent days-in-charge calculation in Table P2 because Supply Points in charge for only part of the year are counted differently. This effect makes a positive contribution to the value in Line P1.44 and is greatest in periods where higher volumes of gap sites and new connections are being registered.

P1.45 – Vacancy - Vacant Supply Points are included in Table 2 from 2017-18 onwards following the introduction of charging at vacant premises. The line definitions for Table A of the Annual Return were changed for the 2019 Annual Return so that vacant premises are included in the A Table billed property counts from 2018-19 onwards. For 2017-18vacant premises are included in the Table 2 tariff multipliers but not in the corresponding A Table property counts, so are adjusted separately in this Line P1.45.

P1.46 - Timing Difference (RF to SEP R2) – The A Tables in the Annual Return reflect property counts at the mid-point of the financial year. They are populated using the September R2 settlement report, being the latest available settlement run for September at the time that the Annual Return is produced. This Line P1.46 reflects the difference between the A Tables values run on the settlement reports used for Table P2 (as per table in Section 1.1 of this document and spanning a whole year) and the A Tables based on properties in charge 30th of September using the September R2 settlement report used to populate the Annual Return.

These values are a distinct count of Supply Points which have been in charge at any point during the period covered by the settlement report(s) so will be higher when run on a longer period (i.e. a year rather than a month) during which time more Supply Points will have been added or removed from charge. The value in R1.46 is therefore negative in all cases.

P1.47 - Measured non-household billed properties - potable water (A1.4) - Property counts as reported in Line A1.4 of the Annual Return.

Reconciliation of assessed supply points to unmeasured non-household billed properties - foul sewerage (Lines P1.48 – P1.54)

P1.48-P1.54 for assessed foul sewerage - have been derived on the same basis as the equivalent assessed water Lines P1.31-P1.37 described above.

Reconciliation of measured supply points to unmeasured non-household billed properties - foul sewerage (Lines P1.55 – P1.64)

Lines R1.55-R1.64 for measured foul sewerage - have been derived on the same basis as the equivalent measured water Lines P1.38-P1.47 described above.

2 Table P2 – Wholesale volumes and revenues

2.1 Overview

Table P2 contains tariff drivers (meter counts, consumption, aggregate Rateable Value) and tariffs from the Wholesale Charges Scheme and uses these to calculate wholesale revenue. The tariff drivers are derived from the disaggregated settlement reports produced by the CMA.

The maturity of the source settlement data varies for the more recent years where the settlement process has not yet concluded. This is summarised in the table below:

Financial Year	Settlement Reports Used	Current Status of Settlement Reports	Status of Data in Wholesale Information Tables
2010-11 To 2020-21	RF	Billed	Unchanged from AR22 submission
2021-22	RF	Billed except three Licensed Providers affected by material data issues – analysis and data corrections currently underway	Tables 1 and 2 updated from AR22 to reflect RF settlement data published in February 2023
2022-23	Apr-Jun: R3 Jul-Dec: R2 Jan-Feb: R1 Mar: P1	The settlement reports used represent the usual billed position at the end of a financial year, aligning with reported financial results for that year. The same combination of P1, R1, R2 and R3 settlement reports are used to populate the wholesale tariff model each year.	Tables 1 and 2 populated to reflect full year of settlement reports and latest position at financial year-end

Scottish Water loads all CMA settlement reports into corporate systems for reporting and analysis purposes.

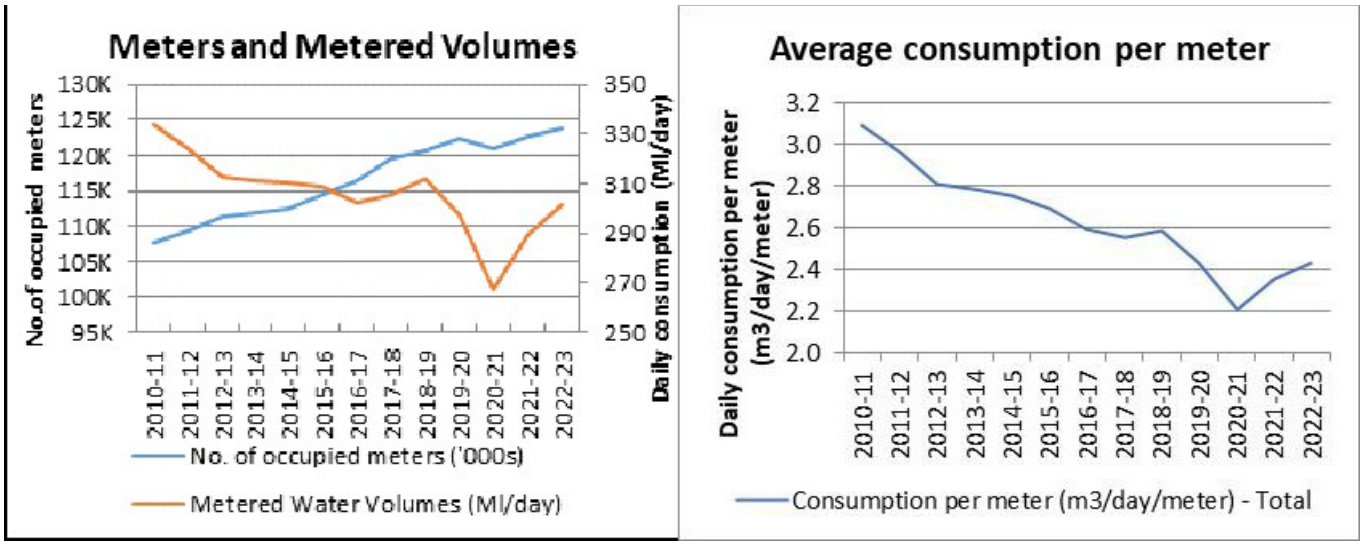
2.2 Performance Trends

Long Term Consumption Trend

Over the long-term period covered by the P tables, consumption has been influenced by ongoing trends (such as a general decline in average consumption per meter) as well as one-off initiatives such as the SAA project which introduced a significant number of new gap sites to the market in the period 2013-2018 (although not reflective of the underlying movement in the size of the property base). The graphs below show how overall consumption and number of meters have varied over the period covered by the tables along with average consumption per meter. While the average consumption rebounded in 2022-23, following the drop in the period 2019-20 – 2021-22 due to COVID, the long-term trend still appears to be downwards.

The long-term decline in average consumption per meter is the result of closure of a number of large industrial sites, behavioural changes by customers who were metered for the first time via the Full Business Metering project and increased focus on water conservation by both customers and Licensed Providers.

Volumes at assessed sites increased between 2022-23 month and 2021-22-month in Lines P2.11 and P2.13 is the result of higher numbers of new gap sites processed into charge. Further details are included in the Gap site section below.



The drop in consumption in Line P2.71 (> 20mm meters (non-former LUVA): volume greater than 1,000,000m3) in 2021-22, is largely due to a temporarily reduced mode of operation at Exxon's Mossmoran plant during that year. During this period volumes at the site dropped to around 16% of normal usage for 2.5 months, before gradually recovering.

Gap Sites and Vacant Properties

Table P2 also breaks out the proportion of revenue from gap sites and from charging at vacant properties (Lines 2.10C, 2.10D and 2.10E). For consistency with previous reporting, in the gap sites lines we have reported the cumulative revenue from premises identified by the market's SAA project which ran from 2013 to 2018. It does not include gap sites which were registered via previous initiatives or business as usual activity prior to 2013.

From 2018-19 onwards, the gap sites lines reflect revenue from gap sites previously registered by the SAA project in addition to Licensed Provider gap site applications since the end of the project in March 2018. The gap sites lines do not include those Supply Points which originated from Scottish Water's pro-active reconciliation process which has also run since 2017-18 and which typically relate to reconfiguration of premises with a corresponding deregistration - the overall revenue impact of this ongoing churn being relatively neutral. There is an overlap between gap sites and vacant premises relating to vacant gap sites which generated income from April 2017 onwards. As in previous submissions, additional lines in Table P2 report the size of this overlap so that the net impact on wholesale revenue can be identified. As previously agreed with WICS, the individual vacant and gap site revenue lines are reported net of any overlap (i.e. the gap sites line reflects only non-vacant gap sites and the vacants line reflects only those vacant properties which were not gap sites) so that the sum of all three lines gives the total income associated with gap sites and vacant properties.

A change to processes 29 and 30 of the Operational Code was approved by the Technical Panel and published in March 2020 to enable Scottish Water to register unmeasured gap sites where services had been verified but access had not been granted to the premises to enable a meter to be installed. Shortly afterwards the registration of gap sites was repeatedly suspended during COVID-19 restrictions. In early 2022, additional resources were allocated to reduce the backlog of outstanding gap site requests, including those which could not historically be progressed due to lack of access to install a meter. This change to the Operational Code, and subsequent allocation of additional resource to clear historic cases, resulted in a significant increase in unmeasured gap sites being registered since early 2022. The impact of this can be seen in the increase in Lines P2.1, P2.3 and P2.10c. It has also contributed to an increase in assessed water and foul sewerage volume as reported in Lines P2.11 and P2.14.

2.3 Data

P2.1 Revenue from water assessed charges
This is a calculated field which is the sum of Lines P2.44 to P2.47.
Total revenue from water assessed charges has increased from £4,847,363 in 2020-21 RF to £4,962,847 in 2021-22 RF and from £5,074,007 in 2021-22 monthly to £5,661,528 in 2022-23 monthly. This increase stems from the change to the Operational Code, and subsequent allocation of additional resource to clear historic gap site cases, which resulted in an increase in unmeasured gap sites being registered and brought into charge. This increase can also be seen in Lines P2.44, P2.45 and P2.46. An update to the value in Line P2.25 for 2020-21 RF (see line description for further detail) has resulted in a corresponding update to the 2020-21 RF value for Line P2.1.

P2.2 Revenue from water volumetric charges
This is a calculated line which is the sum of Lines P2.104 to P2.107.
The revenue from water volumetric charges has increased by 10% from £93,089,272 in 2020-21 RF to £102,252,829 in 2021-22 RF. The water volumetric charges have also increased by 9% from £101,274,159 in 2021-22 monthly to £109,873,271 in 2022-23 monthly. These increases are due to an increase in Lines P2.105, P2.106 and P2.107, especially P2.106 volume charges. Most of the increased volume is the result of COVID restrictions lifting and businesses returning to a more normal way of operating.

P2.3 Revenue from foul sewerage assessed charges
This is a calculated line which is the sum of the Lines P2.130 to P2.133.
Total revenue from sewerage assessed charges has increased from £4,109,054 in 2020-21 RF to £4,167,535 in 2021-22 RF and increased by 9% from £4,263,851 in 2021-22 monthly to £4,651,827 in 2022-23 monthly. This increase stems from the change to the Operational Code, and subsequent allocation of additional resource to clear historic gap site cases, which resulted in an increase in unmeasured gap sites being registered and brought into charge. This increase can also be seen in Lines P2.130, P2.131 P2.132 and P2.135.

P2.4 Revenue from foul sewerage measured charges
This is a calculated line which is the sum of Lines P2.160 to P2.164.
The revenue from foul sewerage measured charges has increased by 14% from £41,965,433 in 2020-21 RF to £47,850,289 in 2021-22 RF.
The revenue has also increased by 10% from £48,061,489 in 2021-22 monthly to £52,952,297 in 2022-23 monthly. Wholesale charges increased by 4.2% in 2022-23 so most of the 10% increased revenue is the result higher volumes as COVID restrictions lifted and businesses returned to a more normal way of operating.

P2.5 Revenue from surface water drainage
This is a calculated line, which is the sum of Lines P2.178 to P2.180.
Total revenue from surface water drainage charges has decreased from £153,293,904 in 2020-21 RF to £149,624,087 in 2021-22 RF. This is the result of Supply Points being deregistered or moving to surface area-based charging. As set out in section 4.1.5 of the Wholesale Charges Scheme, customers can opt to change to surface area-based charging where the only part of a premises that drains to the Public Sewerage System is connected for environmental protection reasons. For example, Aberdeen airport (which in 2020-21 RF had a Rateable Value of £3.8m, generating surface drainage charges of £114,209) applied to move to area-based charges (Surface area of 8,054m^2) reducing their surface water drainage charges to £6,667 in 2021-22 RF.
Total revenue from surface water drainage charges has increased from £150,981,345 in 21-22 monthly to £157,157,203 in 22-23 monthly. This increase is the result of the price increase in 2022-23 (4.2%) and new properties brought into charge.

P2.6 Revenue from trade effluent
This is a calculated line, which is the sum of Lines P2.201 to P2.203.
Total revenue from Trade Effluent has increased from £28,169,171 in 2020-21 RF to £29,618,602 in

2021-22 RF in part due to the price increase of 2.5%. The remainder is due to an increase in volumes charged at one Discharge Point (Ayr Environmental Services Operations) following a correction to a low estimated volumes in 2020-21 RF. The 2021-22 RF value is back at normal levels for this site.
The increase from £29,214,097 in 2021-22 monthly to £30,771,470 in 2022-23 monthly is part due to the price increase of 4.2%. As above, the remainder of the movements is due to an increase in volumes charged at one Discharge Point (Ayr Environmental Services Operations) following a correction to low estimated volumes in the 2021-22 monthly settlement reports. The volumes are back at normal levels for this site in the 2022-23 monthly settlement reports.

P2.7 Revenue from field troughs and drinking bowls
This is a calculated line, which is a sum of Lines P2.213 to P2.214.

P2.8 Total revenue
This is a calculated line which is the sum of Lines P2.1 to P2.7.
Revenue for 2021-22 has dropped since the AR22 submission as is normal between the monthly R1/R2/R3 settlement runs and the final RF run. This is the result of estimated settlement consumption having been replaced by actual meter readings demonstrating a general declining trend and due to Scottish Water's Wholesale Data Changes policy where data corrections are generally backdated if customers have been overcharged but not where they have been undercharged. An update to the value in Line P2.25 for 2020-21 RF (see line description for further detail) has resulted in a corresponding update to the 2020-21 RF value for Line P2.8.

P2.9 Percentage of total revenue from gap sites
This is a calculated line, being Line P2.10C divided by Line P 2.8.

P2.10 Percentage of total revenue from vacant properties
This is a calculated line, being Line P2.10D divided by Line P 2.8.

P2.10B Percentage of total revenue from vacant gap sites
This is a calculated line, being Line P2.10E divided by Line P 2.8.

P2.10C Total revenue from gap sites
This is a calculated line, which is the sum of the occupied gap site revenue in Lines P2.49, P2.109, P2.135, P2.166, P2.182, P2.205 and P2.216.

The total revenue from occupied gap sites has increased by 7% from 14,446,993 in 2020-21 RF to 15,518,086 in 2021-22 RF. The increase in revenue from gap sites is a result of the combination of:

- properties moving from vacant back to occupied as they returned to normal operations following COVID, resulting in increased volumetric charges; and
- additional revenue from newly registered gap sites as processing resumed after COVID.

The total revenue from occupied gap sites has increased by 17% from £15,816,946 in 2021-22 monthly to £18,477,545 in 2022-23 monthly. This is the result of an increase in the volume of new gap sites brought into charge in 2022-23 following a change to the Operational Code and subsequent allocation of additional resource to clear historic gap site cases, as explained in more detail at the start of Section 2.2 of this document under the heading 'Gap Sites and Vacant Properties'.

P2.10D Total revenue from vacant properties
This is a calculated line. The total revenue from vacant sites has increased marginally from £12,632,154 in 2020-21 RF to £12,747,279 in 2021-22 RF and from £11,682,331 2021-22 Monthly to £12,048,491 in 2022-23 Monthly. This is largely due to volumetric charges at vacant measured properties where meter reads have captured usage at properties flagged as vacant, as reported in Lines P2.111 and P2.168.

The total revenue from vacant sites drops back to £12,048,491 in 2022-23 monthly as the monthly reports are largely based on estimated volumes. The estimation rules used in the CMA systems assume no consumption since the last meter reading at vacant properties.

P2.10E Total revenue from vacant gap sites
This is a calculated line. The total revenue from vacant gap sites has decreased very slightly from £1,294,022 in 2020-21 RF to £1,286,122 in 2021-22 RF. This is not a material change.

The total revenue from vacant gap sites has increased by 9% from £1,208,821 in 2021-22 monthly to £1,313,493 in 2022-23 monthly. This is the result of an increase in the volume of new gap sites brought into charge in 2022-23 following a change to the Operational Code and subsequent allocation of additional resource to clear historic gap site cases, as explained in more detail at the start of Section 2.2 of this document under the heading 'Gap Sites and Vacant Properties'.

P2.11 Water assessed volumes
This is a calculated line, which is the sum of Lines P2.24 to P2.28.
Water assessed volumes increased from 4,204,409m^3 in 2021-22 monthly to 4,315,970m^3 in 2022-23 monthly. This increase stems from the change to the Operational Code, and subsequent allocation of additional resource to clear historic gap site cases, which resulted in an increase in unmeasured gap sites being registered between AR22 and AR23.
Water assessed volumes decreased from 4,203,625m^3 in 2020-21 RF to 4,102,102m^3 in 2021-22 RF as properties either applied to have a meter installed or were deregistered from the market. An update to the value in P2.25 has amended the 2020-21 RF value.

P2.12 Water measured volumes
This is a calculated line, which is the sum of Lines P2.67 to P2.71.
Water measured volumes have grown 8%, from 97,537,785m^3 in 2020-21 RF to 105,612,589m^3 in 2021-22 RF. The increased volume is the result of COVID restrictions lifting and businesses returning to a more normal way of operating. Water measured volumes have grown 6%, from 104,199,800m^3 in 2021-22 monthly to 109,972,438m^3 in 2022-23 monthly. This increase is mainly due to a continued return to normal operations following COVID restrictions and consumption at the ExxonMobil site at Mosmorran returning to normal levels following prolonged shutdowns during the 2021-22 period.

P2.13 Foul sewerage assessed volumes
This is a calculated field, which equals P2.120
The movements in foul sewerage assessed volume mirror the movements seen in water assessed volumes P2.11
Sewerage assessed volumes have decreased from 3,673,600m^3 in 2020-21 RF to 3,589,125m^3 in 2021-22 RF. This is not a material change. Sewerage assessed volumes have increased from 3,676,233m^3 in 21-22 monthly to 3,740,366m^3 in 22-23 monthly. This is the result of an increase in the volume of new gap sites brought into charge in 2022-23 following a change to the Operational Code and subsequent allocation of additional resource to clear historic gap site cases, as explained in more detail at the start of Section 2.2 of this document under the heading 'Gap Sites and Vacant Properties'.

P2.14 Foul sewerage measured volumes
This is a calculated field, which equals the value in row P2.148
Total volumes from foul sewerage measured charges have grown 14%, from 37,785,839m^3 in 2020-21 RF to 43,234,908m^3 in 2021-22 RF. Most of the increase is the result of COVID restrictions lifting and businesses returning to a more normal way of operating.

Total volumes from foul sewerage measured charges have grown 7%, from 43,423,640m^3 in 2021-22 monthly to 46,610,590m^3 in 2022-23 monthly, mirroring the increase seen in water measured volumes in Line P2.12.

Water assessed charges – Lines P2.15 – P2.52C

Tariff multipliers: licensed provider: assessed meter sizes
P2.15 20mm
The number of unmeasured Supply Points has increased by 15% from 21,381 in monthly 2021-22 to 24,542 in monthly 2022-23. This increase stems from the change to the Operational Code, and subsequent allocation of additional resource to clear historic gap site cases, which resulted in an increase in unmeasured gap sites being registered between AR22 and AR23. Further detail is set out at the start of Section 2.2 of this document under the heading 'Gap Sites and Vacant Properties.'

P2.16 – P2.19 25mm - 80mm assessed meter sizes
Following a change to the Wholesale Charges Scheme in 2020-21, all assessed supply points are now assigned an assessed meter size of 20mm. Therefore, Lines P2.16-P2.19 are no longer applicable.

P2.20 Total
This is a calculated line, which is the sum of Lines P2.15 – P2.19
The year-on-year increase is the result of new gap sites being brought into charge as detailed in Line P2.15 above.

P2.20B Assessed meter sizes related to gap sites
The number of assessed meters at occupied gap sites increased from 2,456 in 2020-21 RF to 3,299 in 2021-22 RF. This increase is the result of new gap sites processed, where a meter could not be fitted, and previously processed gap sites moving back to occupied in 2021-2022 from vacant in 2020-21 as the first Wholesale Charges Deferral Scheme (WCDS) was reversed and COVID restrictions lifted.

The number of assessed meters at occupied gap sites has increased from 3,351 in 2021-22 monthly to 6,203 in 2022-23 monthly. This substantial increase is the result of more unmeasured gap sites being brought into charge in 2022-23 following a change to the Operational Code and subsequent allocation of additional resource to clear historic gap site cases, as explained in more detail at the start of Section 2.2 of this document under the heading 'Gap Sites and Vacant Properties'.

The impact of this increase can also be seen in the increase in lines revenue Lines P2.1, P2.3 and P2.10c, along with an increase in assessed water and foul sewerage volume in Lines P2.11 and P2.14.

P2.20C Assessed meter sizes related to vacant properties
The number of assessed meters related to vacant properties has decreased very slightly from 3,562 in 2020-21 RF to 3,492 in 2021-22 RF. The number of assessed meters related to vacant properties has decreased from 3,447 in monthly 2021-22 to 3,368 in monthly 2022-23. These movements are the net result of properties becoming occupied or vacant and of additions to and removals from the market.

P2.20D Assessed meter sizes related to vacant gap sites
The number of assessed meters related to vacant gap sites has decreased from 434 in 2020-21 RF to 423 in 2021-22 RF. This movement is the result of properties becoming occupied or being deregistered to from the market.
The number of assessed meters related to vacant gap sites has increased from 429 in monthly 2021-22 to 443 in monthly 2022-23. These movements are the net result of properties becoming occupied or vacant and of additions to and removals from the market.

P2.20E Total volume at unmeasured supply points related to gap sites
The total volume at occupied gap sites has increased from 377,876m^3 in 2020-21 RF to 435,403m^3 in 2021-22 RF. The additional volume comes from the new gap sites brought into charge and previously processed gap sites moving from vacant back to occupied as the first Wholesale Charges Deferral Scheme (WCDS) was reversed and COVID restrictions lifted.

The total volume at occupied gap sites has increased from 438,728 in 2021-22 monthly to 713,024 in 2022-23 monthly. The additional volume comes from new gap sites brought into charge during 2022-23. This substantial increase is the result of more unmeasured gap sites being brought into charge in 2022-

23 following a change to the Operational Code and subsequent allocation of additional resource to clear historic gap site cases, as explained in more detail at the start of Section 2.2 of this document under the heading 'Gap Sites and Vacant Properties'.

P2.20F Total volume at unmeasured supply points related to vacant gap sites
There is no volume at unmeasured supply points related to vacant gap sites

P2.20G Average volume
The average assessed volume at unmeasured occupied gap sites on has decreased by 14% from 153.86m^3 in 2020-21 RF to 131.97m^3 in 2021-22 RF and has decreased by 12% from 130.92m^3 in 2021-22 monthly to 114.95m^3 in 2022-23 monthly. Volume at assessed supply points is based on Rateable Value (RV). New gap sites being processed into the market now typically have a low RV relative to the existing base, bringing down the overall average volume and visible in the long-term downward trend in this line. Properties with higher RVs are also incentivised to install a meter or enter the reassessment process, as this is likely to be a more cost-effective option for them.

Tariff multipliers: licensed provider: assessed capacity volume

P2.21 20mm
The assessed capacity volume between 20m³ and (up to and including) 100m³ at unmeasured supply points has increased from 866,902 in 2020-21 RF to 881,099 in 2021-22 RF and increased by 10% from 897,579 in 2021-22 monthly to 990,337 in 2022-23 monthly. This mirrors the increase in Line P2.20.

P2.22 Total all other meter sizes
Following a change to the Wholesale Charges Scheme in 2020-21, all assessed supply points are now assigned an assessed meter size of 20mm. Therefore, there is no assessed capacity volume at other meter sizes.

P2.23 Total
This is a calculated line, which is the sum of lines P2.21 and P2.22. The movement in this line is explained in Line P2.21 above.

Tariff multipliers: licensed provider: assessed standard volumes

P2.24 20mm meters: volume between 20m3 and up to and including 100m3
The assessed standard consumption of between 20m³ and (up to and including) 100m³ for assessed 20mm meters has increased from 866,902 in 2020-21 RF to 881,099 in 2021-22 RF and has increased by 10% from 897,579 in 2021-22 monthly to 990,337 in 2022-23 monthly. These movements match the assessed capacity volumes in Line P2.21 and directly correlates to the increase in assessed meters in P2.20 due to new gap sites brought into charge.

P2.25 20mm meters: volume greater than 100m3
The assessed standard consumption greater than 100 m3 has decreased from 3,336,723 in 2020-21 RF to 3,221,003 in 2021-22 RF. The reduction is due to properties being deregistered. It increased from 3,306,830 in 2021-22 monthly to 3,325,632 in 2022-23 monthly. The increase in Line P2.25 is less than that observed in P2.24 over the same period because new gap sites being brought into charge typically have low RVs relative to the existing base. Consequently, the assessed volume for the Supply Point is lower and less volume exceeds the 100m3 threshold.

The 2020-21 RF figure has been revised to 3,336,723. During the review process for AR23 we were unable to replicate the figure report in AR22 (3,443,397) and a reconciliation to the source data gave the revised figure.

P2.26 > 20mm meters: volume between 20m3 and (up to and including) 250,000m3
Following a change to the Wholesale Charges Scheme in 2020-21, all assessed supply points are now assigned an assessed meter size of 20mm. There is therefore no assessed standard consumption of greater than 20m³ and (up to and including) 250,000m³ for assessed meters greater than 20mm.

P2.27 > 20mm meters: volume between 250,000m3 and (up to and including) 1,000,000m3
Following a change to the Wholesale Charges Scheme in 2020-21, all assessed supply points are now assigned an assessed meter size of 20mm. There is therefore no assessed standard consumption of greater than 250,000m³ and (up to and including) 1,000,000m³ for assessed meters greater than 20mm.

P2.28 > 20mm meters: volume greater than 1,000,000m3
Following a change to the Wholesale Charges Scheme in 2020-21, all assessed supply points are now assigned an assessed meter size of 20mm. There is therefore no assessed standard consumption (using RV-conversion formula) of greater than 1,000,000m³ for assessed meters greater than 20mm.

P2.29 Total standard volumes
This is a calculated line which is the sum of lines P2.24 – P2.28. The movement in this line is explained in lines P2.24 and P2.25 above.

Tariffs – Lines P2.30 – P2.41

All tariff values are taken from the Wholesale Charges Scheme for the relevant year.

Exempt supply points

P2.42 Number of exempt supply points
The total number of premises attracting a negative wholesale charge due to their exempt status has stayed broadly consistent, moving from 6,165 in 2020-21 RF to 6,257 in 2021-22 RF and from 6,044 in 2021-22 monthly to 6,084 in 2022-23 monthly. The number of exempt supply points is typically higher in the RF numbers because the window for applications has not yet closed at the time that the monthly settlement runs take place. Successful applications are back dated to the start of the financial year.

P2.43 Charge per supply point
The tariffs are taken from the Wholesale Charges Scheme for the relevant year.

Revenue – Lines P2.44 – P2.52C
The revenues reported in Lines P2.44-P2.52C are calculated from the tariff values taken from the Wholesale Charges Scheme and the tariff multipliers. The movements in Lines P2.44-P2.52C are therefore the result of annual tariff increases and of the movements in the tariff multipliers in Lines P2.15 – P2.43 which are explained above.

The figures in Line P2.51 for RF 2020-21 and monthly 2021-22 have been revised to £245,808 and £244,728, respectively. The figures in AR22 (£275,750 and £275,172) included vacant gap sites which are reported separately in Line P2.52C.

Water volumetric charges – Lines P2.53 – P2.112C

Tariff multipliers: licensed provider: tariff meters
The number of meters at measured supply points varies between years due to the net impact of new properties registered into charge, existing properties disconnected or deregistered, previously unmeasured properties having a meter installed or existing measured properties being reverted to unmeasured charges (typically due to the identification that a metered supply serves multiple properties). There may also be some movement between size bands where meters are replaced with a different sized meter more suitable for the needs of a particular property. The net movements in meter counts reported in lines P2.53 – P2.63 from 2020-21 RF to 2021-22 RF and from 2021-22 monthly to 2022-23 monthly are not material except where specifically mentioned below.

The number of 250mm meters (as reported in Line P2.61) has decreased from 1.17 in 2021-22 monthly to 1 in 2022-23 monthly following the removal of a temporary supply provided to Shell UK Expl & Prod Ltd during 2021-22.

P2.63B Number of meters at measured supply points related to gap sites
The number of meters at occupied gap sites has increased from 9,877 in 2021-22 RF to 10,843 in 2022-23. This increase is attributable to new metered gap sites being brought into charge and previously processed gap sites moving from vacant back to occupied in 2021-22 RF as the Wholesale Charges Deferral Scheme (WCDS) was reversed and COVID restrictions lifted. The number of meters at occupied gap sites has increased from 9,956 in 2021-22 monthly to 10,843 in 2022-23 monthly. This increase is attributable to new metered gap sites being brought into charge.

P2.63C Number of meters at measured supply points related to vacant properties
The number of meters has decreased from 9,834 in 2020-21 RF to 9,289 in 2021-22 RF. This decrease is attributable to properties being flagged as vacant during COVID (2020-21 RF) and returning to occupied in 2021-22 RF as the WCDS reversed and COVID restrictions lifted. The number of meters increased from 9,151 in 2021-22 monthly to 9,201 in 2022-23 monthly. This is not a material change.

P2.63D Number of meters at measured supply points related to vacant gap sites
The number of meters at vacant gap sites has decreased from 680 in 2020-21 RF to 581 in 2021-22 RF. This decrease is attributable to properties being flagged as vacant during COVID (2020-21 RF) and returning to occupied in 2021-22 RF as the Wholesale Charges Deferral Scheme (WCDS) was reversed and COVID restrictions lifted.

The numbers of meters at measured supply points related to vacant gap sites has declined slightly from 582 in 2021-22 monthly to 564 in 2022-23 monthly.

P2.63E Total volume at measured supply points related to gap sites
The total volume at occupied gap sites has increased by 20% from 1,612,154 in 2020-21 RF to 2,016,429 in 2021-22 RF. Most of the increased volume is the result of COVID restrictions lifting and businesses returning to a more normal way of operating.

The total volume at occupied gap sites has increased by 14% from 2,016,429 in 2021-22 monthly to 2,307,776 2022-23 monthly. The majority of the increase relates new gap sites processed in the AR23, as seen in P2.63B.

P2.63F Total volume at measured supply points related to vacant gap sites
The total volume at vacant gap sites has increased from 37,368 in 2020-21 RF to 42,819 in 2021-22 RF. This increase in consumption is the result of meter reads at vacant properties showing consumption. This may be a result of gap sites incorrectly recorded as vacant at the CMA by the registered Licensed Provider or could indicate internal leakage at vacant gap site properties.

The total volume at vacant gap sites has decreased from 18,518 in 2021-22 monthly to 18,244 in 2022-23 monthly. The values in the monthly settlement reports are significantly lower than in the RF runs as the RF reports are based on actual volume captured by meter reads. The monthly reports are run earlier, when not as many meter readings are available, and the CMA's estimation rules assume no consumption since the last meter reading at vacant properties.

P2.63G Average volume
The average volume has increased from 178.90m^3 in 2020-21 RF to 195.38m^3 in 2021-22 RF. The average volume in 2020-21 RF was significantly lower than previous levels as COVID lockdowns impacted day to day operations of many businesses. 2021-22 RF average volumes increased as these restrictions were lifted, and businesses returned to a more normal way of operating.

The average volume has increased by 5% from 202.53 in 2021-22 monthly to 212.83 in 2022-23 monthly. This is a consequence of the continued impact of businesses returning to normal operation following COVID restrictions and is closer to the historic norm.

Tariff multipliers: licensed provider: capacity volume

P2.64 20mm (non-former LUVA)
The standard consumption of between 20m³ and (up to and including) 100m³ for 20mm meters has increased from 4,517,330m^3 in 2020-21 RF to 4,898,680m^3 in 2021-22 RF. Most of the increased volume is the result of COVID restrictions lifting and businesses returning to a more normal way of operating. The remainder of the consumption increase is due to the increase in the number of 20mm meters.

The return to normal consumption levels following COVID restrictions has also had an impact, to a lesser degree, on 2022-23 with volume increasing from 4,825,111m3 in 2021-22 monthly to 4,945,064m3 in 2022-23 monthly.

P2.65 Total all other meter sizes
The consumption between 20m³ and (up to and including) the capacity volume for all other meter sizes excluding 20mm has increased from 10,749,001m^3 in 2020-21 RF to 10,846,638m^3 in 2021-22 RF. This is not a material change. The consumption between 20m³ and (up to and including) the capacity volume for all other meter sizes excluding 20mm meters has increased minimally from 10,885,739m^3 in 2021-22 monthly to 10,895,980m^3 in 2022-23 monthly.

P2.66 Total
This is a calculated line, which is the sum of Lines P2.64 and P2.65.

Tariff multipliers: licensed provider: standard volumes

P2.67 20mm meters (non-former LUVA): volume between 20m3 and up to and including 100m3
The volume has increased by 8% from 4,517,330m^3 to 4,898,680m^3 in 2021-22 RF. Most of the increased volume relates to businesses returning to a more normal way of operating in RF2021-22, following the COVID restrictions imposed in 2020-21. The remainder of the consumption increase comes from the increase in the number of 20mm meters. The volume has also increased from 4,825,111m^3 in 2021-22 monthly to 4,945,064m^3 in 2022-23 monthly, mirroring the increase in P2.64

P2.68 20mm meters (non-former LUVA): volume greater than 100m3
The volume has increased by 12% from 29,654,932m^3 in 2020-21 RF to 33,201,084m^3 in 2021-22 RF. The increased volume is largely the result of COVID restrictions lifting and businesses returning to a more normal way of operating. The remainder of the consumption increase is due to new 20mm meters being brought into charge.

The increased by 6% from 32,586,641m^3 in 2021-22 monthly to 34,572,491m^3 in 2022-23 monthly, is a combination of continued COVID recovery and new Supply Points being brought into charge.

P2.69 > 20mm meters (non-former LUVA): volume between 20m3 and (up to and including) 250,000m3
The standard consumption of between 20m³ and (up to and including) 250,000m³ increased by 10% from 47,979,887m^3 in 2020-21 RF to 52,708,017m^3 in 2021-22 RF. The increased volume is the result of COVID restrictions lifting and businesses returning to a more normal way of operating.

There was a smaller increase from 2021-22 to 2022-23 monthly (52,075,379m^3 to 55,030,622m^3). This is a combination of continued COVID recovery and new supply points being brought into charge.

The replacement of faulty meters at Glasgow Royal Infirmary and Bourne Leisure ltd, which were delayed at the customer's request and replaced in 2022-23 also account for part of the increase.

P2.70 > 20mm meters (non-former LUVA): volume between 250,000m3 and (up to and including) 1,000,000m3
The standard consumption of greater than 250,000m³ and (up to and including) 1,000,000m³ increased by 7% from 6,858,855 in 2020-21 RF to 7,362,441 in 2021-22 RF. The increased volume comes from new reads at the CMA which highlight that as COVID restrictions lifted, businesses returned to a more normal way of operating. A notable example is Chivas Brothers Ltd, who during COVID limited their production cycle to 1 month of production followed by 2 months of no production. During 2021-22 their volume rebounded significantly before reducing to a more regular level in 2022-23. This decrease at Chivas Brothers Ltd. accounts for most of the 2021-22 monthly to 2022-23 monthly movement.

P2.71 > 20mm meters (non-former LUVA): volume greater than 1,000,000m3
The standard consumption has decreased by 13% from 8,526,781 in 2020-21 RF to 7,442,368 in 2021-22 RF. There are very few meters with volumes in this band. A shut-down at Exxon Mobil Chemical Ltd at Mossomorran followed by a change to the mode of operation caused demand to be 16% lower than usual during 2021-22 RF. The 2022-23 monthly volumes are higher as the site returned to normal operation.

P2.72- P2.77 Standard volumes from former-LUVA Supply Points:
During 2021-22 the CMA carried out an update to remove redundant charge components in the Central Systems. As charges for LUVA and non-LUVA sites were harmonised from April 2015 (as set out in the 2015-16 Wholesale Charges Scheme), the large user volume agreement (LUVA) indicator has been redundant ever since. The indicator has now been removed from the settlement reports issued by the CMA.

Lines 2.72 -2.77 (volumes from former-LUVA Supply Points) are no longer separately reportable, and this volume is now included in the volumes reported in corresponding Lines P2.67-2.71 from 2020-21 RF onwards.

P2.78 Total
This is a calculated line, which is the sum of the values in rows P2.68 - P2.77.

Tariffs – Line P2.79 – P2.101

All tariff values are taken from the relevant Wholesale Charges Scheme for the relevant year.

Schedule 3 agreements

P2.102 Water volumes from schedule 3 agreements
Year-on-year, the water volumes in RF runs relating to Schedule 3 agreements have remained at a consistent level. The water volumes relating to Schedule 3 agreements in 2022-23 monthly has increased to 16,848,756m^3 from 16,652,176m^3 in 2021-22 monthly. This increase is linked to higher volumes at the Ineos site in Grangemouth in 2022-23 following shutdowns in 2021-22 and 2020-21.

P2.103 Water revenue from schedule 3 agreements
There are relatively few Supply Points with Schedule 3 agreements with each agreement specifying a different discount off standard Wholesale Charges Scheme tariffs. The movement in revenue between years relates to the movements in volumes mentioned above in P2.102.

Revenue – Lines P2.104 – P2.112C

The revenues reported in Lines P2.104-P2.112C are calculated from the tariff values taken from the Wholesale Charges Scheme and the tariff multipliers. The movements in Lines P2.104-P2.112C are therefore the result of annual tariff increases and of the movements in the tariff multipliers in Lines P2.53 – P2.78 which are explained above.

The figures in Line P2.111 for RF 2020-21 and monthly 2021-22 have been revised to £1,530,162 and

£1,241,505, respectively. The figures in AR22 (£1,611,325 and £1,303,639) included vacant gap sites which are reported separately in Line P2.112B.

Foul sewerage assessed charges

Tariff multipliers: licensed provider: assessed tariff meters

P2.113 20mm
The number of unmeasured Supply Points has increased from 17,420 in 2020-21 RF to 17,989 in 2021-22 RF. This increase is the result of new supply points being brought into charge. 2021-22 RF is down slightly on the 2021-22 monthly figure as a result of Supply Points being deregistered or a meter subsequently being installed.

The number of unmeasured Supply Points has increased by 13% from 18,261 in 2021-22 monthly to 20,635 in 2022-23 monthly. This increase stems from the change to the Operational Code, and subsequent allocation of additional resource to clear historic gap site cases, which resulted in an increase in unmeasured gap sites being registered between AR22 and AR23. Further detail is set out at the start of Section 2.2 of this document under the heading 'Gap Sites and Vacant Properties.'

P2.114 – P2.118 25mm – 80mm
Following a change to the Wholesale Charges Scheme in 2020-21, all assessed supply points are now assigned an assessed meter size of 20mm. Therefore, lines P2.114-P2.118 are no longer applicable.

P2.118 Total
This is a calculated which is the sum of Lines P2.113-P2.118

P2.118B Assessed meter sizes related to gap sites
The number of assessed meters at occupied gap sites has increased from 1,975 in 2020-21 RF to 2,594 in 2021-22 RF. This increase is the result of new gap sites where it is not possible to install a meter and existing gap sites moving from vacant back to occupied in 2021-22 RF as the Wholesale Charge Reduction Scheme (WCDS) was reversed and COVID restrictions lifted.

The number of assessed meters at occupied gap sites has increased from 2,641 in 2021-22 monthly to 4,732 in 2022-23 monthly. This substantial increase is the result of more unmeasured gap sites being brought into charge in 2022-23 following a change to the Operational Code and subsequent allocation of additional resource to clear historic gap site cases, as explained in more detail at the start of Section 2.2 of this document under the heading 'Gap Sites and Vacant Properties'.

P2.118C Assessed meter sizes related to vacant properties
The number of assessed meters related to vacant properties is broadly in line year-on-year. These movements are the net result of properties becoming occupied or vacant for being deregistered and of additions to and removals from the market and mirror the movement in the equivalent water Line P2.20C.

P2.118D Assessed meter sizes related to vacant gap sites
The number of assessed meters related to vacant properties is broadly in line year on year. These movements are the net result of properties becoming occupied or vacant and of additions to and removals from the market and mirror the movement in the equivalent water Line P2.20D.

P2.118E Total volume at unmeasured supply points related to gap sites
The total volume at occupied gap sites has increased from 324,782m^3 in 2020-21 RF to 370,155m^3 in 2021-22 RF. The additional volume comes from the new gap sites brought into charge and existing gap sites moving from vacant back to occupied as the first Wholesale Charges Deferral Scheme (WCDS) was reversed and COVID restrictions lifted, reflecting a similar increase in P2.20E.

The total volume also increased from 374,679m^3 in 21-22 monthly to 582,756m^3 in 22-23 monthly, an increase of 56%. This substantial increase is the result of more unmeasured gap sites being brought

into charge in 2022-23 following a change to the Operational Code and subsequent allocation of additional resource to clear historic gap site cases, as explained in more detail at the start of Section 2.2 of this document under the heading 'Gap Sites and Vacant Properties'.

P2.118F Total volume at unmeasured supply points related to vacant gap sites
There is no volume at unmeasured supply points related to vacant gap sites

P2.118G Average volume
The average assessed volume at unmeasured occupied gap sites on has decreased by 13% from 164.45m^3 in 2020-21 RF to 142.69m^3 in 2021-22 RF and decreased by 13% from 141.87m^3 in 2021-22 monthly to 123.14m^3 in 2022-23 monthly. Volume at assessed supply points is based on Rateable Value (RV). New gap sites being processed into the market typically have a low RV relative to the existing base, bringing down the overall average volume and visible in the long-term downward trend in this line. Properties with higher RVs are also incentivised to install a meter or enter the reassessment process, as this is likely to be a more cost-effective option for them.

Volumes

P2.119 Assessed capacity volumes
The assessed discharge between 20m³ and (up to and including) the capacity volume threshold at unmeasured supply points has increased between 2020-21 RF and 2021-22 RF. The increase of 11% from 349,279m^3 in 2021-22 monthly to 387,679m^3 in 2022-23 monthly and is directly linked to the new gap sites brought into charge. This is a consistent with the corresponding water Line P2.21 and reflects the increase in the number of assessed sewerage Supply Points as reported in Line P2.118 above.

P2.120 Assessed standard volumes
These movements match the assessed standard volumes in Line P2.29 and directly correlates to the increase in assessed meters in P2.113 due to new gap sites brought into charge.

Tariffs – Lines P2.121 – P2.127

All tariff values are taken from the Wholesale Charges Scheme for the relevant year.

Exempt supply points

P2.128 Number of exempt supply points
The total number of premises attracting a negative wholesale charge due to their exempt status has stayed broadly consistent, moving from 6,130 in 2020-21 RF to 6,251 in 2021-22 RF and from 6,023 in 2021-22 monthly to 6,074 in 2022-23 monthly.

The number of exempt supply points is typically higher in the RF numbers because the window for applications has not yet closed at the time that the monthly settlement runs take place. Successful applications are back dated to the start of the financial year.

P2.129 Charge per supply point
The tariffs are taken from the Wholesale Charges Scheme for the relevant year.

Revenue

The revenues reported in Lines P2.130-P2.138C are calculated from the tariff values taken from the Wholesale Charges Scheme and the tariff multipliers. The movements in Lines P2.130-P2.138C are therefore the result of annual tariff increases and of the movements in the tariff multipliers in Lines P2.113 – P2.127 which are explained above.

Please note that in Line P2.137, the 2021-22 monthly figure has been revised from £178,887 to £158,338. The figure in AR22 (£178,887) included vacant gap sites which are reported separately in Line P2.138B

Foul sewerage measured charges – Lines P2.139 -P2.169C

Tariff multipliers: licensed provider: tariff meters

The number of meters at measured supply points varies between years due to the net impact of new properties registered into charge, existing properties disconnected or deregistered, previously unmeasured properties having a meter installed or existing measured properties being reverted to unmeasured charges (typically due to the identification that a metered supply serves multiple properties). There may also be some movement between size bands where meters are replaced with a different sized meter more suitable for the needs of a particular property. The net movements in meter counts reported in lines P2.139 – P2.146 from 2020-21 RF to 2021-22 RF and from 2021-22 monthly to 2022-23 monthly are not material except where specifically mentioned below.

P2.146B Number of meters at measured supply points related to gap sites
The number of meters at occupied gap sites has increased from 7,351 in 2020-21 RF to 8,075 in 2021-22 RF. This increase is attributable to new metered gap sites being brought into charge and previously processed gap sites moving from vacant back to occupied in 2021-22 RF as the Wholesale Charges Deferral Scheme (WCDS) was reversed and COVID restrictions lifted. The number of meters at occupied gap sites has increased by 8% from 8,145 in 2021-22 monthly to 8,800 in 2022-23 monthly. This increase is attributable to new metered gap sites being brought into charge.

P2.146C Number of meters at measured supply points related to vacant properties
The number of meters has decreased from 8,805 in 2020-21 RF to 8,216 in 2021-22 RF. This decrease is attributable to properties being flagged as vacant during COVID (2020-21 RF) and returning to occupied in 2021-22 RF as the WCDS reversed and COVID restrictions lifted. The numbers of meters decreased from 8,113 in 2021-22 monthly to 8,093 in 2022-23 monthly. This is not a material change.

P2.146D Number of meters at measured supply points related to vacant gap sites
The number of meters has decreased from 655 in 2020-21 RF to 568 in 2021-22 RF. This decrease is attributable to properties being flagged as vacant during COVID (2020-21 RF) and returning to occupied in 2021-22 RF as the WCDS reversed and COVID restrictions lifted.

The numbers of meters at measured supply points related to vacant gap sites has decreased from 578 in 2021-22 monthly to 554 in 2022-23 monthly, mirroring the movement in the corresponding water Line P2.63D

P2.146E Total volume at measured supply points related to gap sites
The total volume at occupied gap sites has increased by 22% from 1,396,740m^3 in 2020-21 RF to 1,709,865m^3 in 2021-22 RF. Most of the increased volume is the result of COVID restrictions lifting and businesses returning to a more normal way of operating. The remainder of the volume increase is from usage at new gaps sites processed during 2021-22 RF.

The total volume at occupied gap sites has increased by 15% from 1,756,906m^3 in 2021-22 monthly to 2,014,843m^3 in 2022-23 monthly. This is a consequence of the increase in Line P2.146B, new gap sites processed in the reporting year as well as the continuing effect of businesses returning to normal following COVID restrictions.

The figures in Line P2.146E for RF 2020-21 and monthly 2021-22 have been revised to 1,396,740m^3 and 1,756,906m^{3,} respectively. In the figures reported in AR22 (1,359,306m^3 and 1,735,555m^3) the exclusion of volumes at vacant gap sites (reported in Line P2.146F) had been duplicated.

P2.146F Total volume at measured supply points related to vacant gap sites
The total volume has increased from 37,435m^3 in 2020-21 RF to 39,891m^3 in 2021-22 RF. This increase in consumption may be a result of some gap sites being occupied, and incorrectly recorded as vacant at the CMA by the registered Licensed Provider.

The total volume at vacant gap sites has decreased by 15% from 21,352m^3 in 2021-22 monthly to 18,180m^3 in 2022-23 monthly. The values in the monthly settlement reports are significantly lower than in the RF runs as the RF reports are based on actual volume captured by meter reads. The monthly reports are run earlier, when not as many meter readings are available, and the CMA's estimation rules assume no consumption since the last meter reading at vacant properties.

P2.146G Average volume
The average volume at occupied gap sites has increased from 190m^3 in 2020-21 RF to 211.76m^3 in 2021-22 RF. The average volume in 2020-21 RF was significantly lower than previous levels as COVID lockdowns impacted day to day operation of many businesses. 2021-22 RF average volumes increased as these restrictions were lifted, and businesses returned to a more normal way of operating.

The average volume has increased by 6% from 215.70 in 2021-22 monthly to 228.97 in 2022-23 monthly. This is a consequence of the continued impact of businesses returning to normal operation following COVID restrictions and is closer to the historic norm.

Volumes

P2.147 Total capacity volumes
The discharge between 20m³ and (up to and including) the capacity volume threshold at measured supply points has increased 4% from 4,458,112m^3 in 2020-21 RF to 4,656,209m^3 in 2021-22 RF. Most of the increased volume is the result of COVID restrictions lifting and businesses returning to a more normal way of operating. The remainder of the consumption increase is due to the increase of in the number of meters.

The return to normal consumption levels following COVID restrictions has also had an impact, to a lesser degree, on 2022-23 with volume increasing from 4,629,660m^3 in 2021-22 monthly to 4,729,926m^3 in 2022-23 monthly.

P2.148 Total standard volumes
The sum of all discharges of greater than 20m³ at all measured supply points has increased by 14% from 37,785,839m^3 in 2020-21 RF to 43,234,908m^3 in 2021-22 RF. The increased volume is the result of COVID restrictions lifting and businesses returning to a more normal way of operating.

The increased from 43,423,640m^3 in 2021-22 monthly to 46,610,590m^3 in 2022-23. This is a combination of continued COVID recovery and new supply points being brought into charge.

Tariffs – Lines P2.149 – P2.157

All tariff values are taken from the relevant Wholesale Charges Scheme for the relevant year.

Schedule 3 agreements

P2.158 Foul sewage volumes from Schedule 3 agreements
The sum of all foul sewage volumes at sites subject to Schedule 3 agreements has decreased to zero in 2022-23 due to the end of the glide path for the Schedule 3 agreement with Ineos at Grangemouth.

P2.159 Foul sewage revenue from Schedule 3 agreements
As above, the total revenue from foul sewerage at sites subject to Schedule 3 agreements has decreased to zero in 2022-23 due to the end of the glide path for the Schedule 3 agreement with Ineos at Grangemouth.

Revenue – Lines P2.160 – P2.169C

The revenues reported in Lines P2.160-P2.169C are calculated from the tariff values taken from the Wholesale Charges Scheme and the tariff multipliers. The movements in Lines P2.160-P2.169C are

therefore the result of annual tariff increases and of the movements in the tariff multipliers in Lines P2.139 – P2.148 which are explained above.

Surface water drainage

Tariff multipliers

P2.170 RV for property drainage
This line reports the aggregated Rateable Value (RV) for all Supply Points which are in charge for Property Drainage based on RV. The total has decreased from £4,875,400,741 in 2020-21 RF to £4,855,415,661 in 2021-22 RF. This movement is broken down as follows:

Driver	LRV Movement
Property Drainage Removed	-70,438,780
RV Updated	-3,469,256
Moved to Surface Area based charges	-7,327,151
Property Drainage Added	61,250,108
Total Movement	**-19,985,080**

Total RV has decreased from £4,899,792,604 in 2021-22 monthly to £4,894,168,968 in 2022-23 monthly. This movement is broken down as follows:

Driver change	LRV Movement
Property Drainage Removed	-87,255,327
RV Updated	24,664,471
Moved to Surface Area based charges	-13,932,781
Property Drainage Added	70,900,002
Total Movement	**-5,623,635**

'Property Drainage Added' reflects new connections and gap sites. 'Property Drainage Removed' reflects deregistrations and reconfiguration of properties by customers to divert their surface water away from the Public Sewerage System. 'Property Added' and 'Property Removed' will also include the reconfiguration of premises resulting in a new rating by the Scottish Assessors (e.g. split or merged premises) where the net effect of the additions to and removals from the Scottish Assessor's registers can be relatively neutral.

'Moved to Surface Area based charges' reflects customers who have opted to change to surface area-based charging because the only part of their premises that drains to the Public Sewerage System is connected for environmental protection reasons, as permitted since 2020-21 by section 4.1.5 of the Wholesale Charges Scheme.

'RV Updated' reflects premises whose RV has been changed by the Scottish Assessors.

P2.171 RV for roads drainage
Since 2021-22, the Wholesale Charges Scheme has included a single drainage charge, still called the property drainage charge, which replaced the separate roads and property drainage charges that had previously applied. There is therefore no value of RV for roads drainage reported in Line P2.171 from 2021-22 onwards.

P2.172 Area of supply points charged an area-based tariff
The area of supply points charged in accordance with the charges scheme has increased by 34% from 43,470m^2 in 2020-21 RF to 58,171m^2 in 2021-22 RF and increased by 36% from 46,310m^2 in 2021-22 monthly to 63,045m^2 in 2022-23 monthly. This is the result of customers who have opted to change to surface area-based charging because the only part of their premises that drains to the Public Sewerage System is connected for environmental protection reasons, as permitted since 2020-21 by section 4.1.5

of the Wholesale Charges Scheme.

P2.172B RV for property drainage related to gap sites
The Rateable Value for property drainage related to gap sites has increased from £316,600,231 in 2020-21 RF to £326,507,516 in 2021-22 RF and has increased from £332,695,657 in 2021-22 monthly to £353,183,891 in 2022-23 monthly. This is the product of the increase in gap sites brought into charge.

P2.172C RV for property drainage related to vacant properties
The Rateable Value for property drainage related to vacant sites has decreased from £299,737,620 in 2020-21 RF to £299,311,941 in 2021-22 RF. The movement of properties moving back occupied following the COVID measures are offset by several large former Debenham properties moving to vacant including e.g. St Enoch's shopping centre RV £2.35m, Princess St. Edinburgh RV £1.5m and Dundee RV £0.9m.

The Rateable Value for property drainage related to vacant sites has decreased from £292,367,437 in 2021-22 monthly to £287,092,201 in 2022-23 monthly as properties return to occupied, are deregistered or the RV is updated to reflect changes on the site.

P2.172D RV for property drainage related to vacant gap sites
The Rateable Value for property drainage related to vacant gap sites has increased from £34,700,976 in 2020-21 RF to £35,265,675 in 2021-22 RF The movement comes from new properties turning to vacant, properties partially vacant in 2020-21 being vacant for all of 2021-22 or the RV being updated to reflect changes on site.

The increase between 2021-22 monthly and 2022-23 monthly is the result of more gap sites being brought into charge in 2022-23 following the allocation of additional resource to clear historic gap site cases, as explained in more detail at the start of Section 2.2 of this document under the heading 'Gap Sites and Vacant Properties'.

RV for roads drainage related to gap sites and vacant sites – Lines P2.173B, P2.173C and P2.173D
Since 2021-22, the Wholesale Charges Scheme has included a single drainage charge, still called the property drainage charge, which replaced the separate roads and property drainage charges that had previously applied. There is therefore no value of RV for roads drainage reported in Lines P2.173B, P2.173C and P2.173C from 2021-22 onwards.

P2.174B Area of supply points charged an area-based tariff related to gap sites
The surface area has increased from 0m^2 in 2020-21 RF to 2,720m^2 in 2021-22 RF. This increase is the result of 4 customers at gap sites who have opted to change to surface area-based charging because the only part of their premises that drains to the Public Sewerage System is connected for environmental protection reasons, as permitted since 2020-21 by section 4.1.5 of the Wholesale Charges Scheme.
Prior to this change, area-based property drainage charges only applied to Supply Points which were included in a pilot exercise in 2005/6, none of which were gap sites.

The increase from 2,831m^2 in 2021-22 monthly to 5,095m^2 in 2022-23 monthly, is again the result of customers at gap sites who have opted to change to surface area-based charging because the only part of their premises that drains to the Public Sewerage System is connected for environmental protection reasons, as permitted since 2020-21 by section 4.1.5 of the Wholesale Charges Scheme.

P2.174C Area of supply points charged an area-based tariff related to vacant properties
The area of supply points charged an area-based tariff related to vacant properties has decreased from 703m^2 in 2020-21 RF to 658m^2 in 2021-22 RF. The decrease is due to properties which were flagged as vacant during COVID (2020-21 RF) returning to occupied in 2021-22 RF as the Wholesale Charges Deferral Scheme (WCDS) being reversed and COVID restrictions lifted.

The area of supply points charged an area-based tariff related to vacant properties has increased from 701m^2 in 2021-22 monthly to 886m^2 in 2022-23 monthly. The increase is due to existing properties

which were vacant for only part of 2020-21 being vacant for all of 2021-22

P2.174D Area of supply points charged an area-based tariff related to vacant gap sites
There are no vacant gap sites charged for property drainage on the basis of surface area.

Tariffs – Lines P2.175 – P.2177

All tariffs are taken from the Wholesale Charges Scheme for the relevant year.

Revenue – Lines P2.178 – P2.185C

The revenues reported in Lines P2.178-P2.185C are calculated from the tariff values taken from the Wholesale Charges Scheme and the tariff multipliers. The movements in Lines P2.178-P2.185C are therefore the result of annual tariff increases and of the movements in the tariff multipliers in Lines P2.170 – P2.174D which are explained above.

Trade effluent

Tariff multipliers: availability charging parameters

P2.186 Chargeable daily volume
This is the Volume of trade effluent liable for availability charge.
The CDV value has dropped by 794m^3 to 117,613m^3 in 2021-22 RF, which is not a material movement over the year and which is consistent with the slight year-on-year decline over the last few years.
There has been a decrease of 1,772m^3 from 2021-22 to a CDV of 115,488m^3 for 2022-23 monthly volumes. This is also a relatively small movement, following the same pattern as recent years.

P2.187 Settled biological oxygen demand (sBODl)
This is the Total Settled biological oxygen demand load (sBODl) of trade effluent chargeable at charges scheme rate. It includes discharge points whose water supplies are from sources other than Scottish Water.
The sBODl volumes have increased by 136 to 54,813 in 2021-22 RF. It has dropped 2,090 from 2021-22 to a value of 52,902 for 2022-23 monthly volumes. These are relatively small movements and are consistent with the range of variation in recent years.

P2.188 Suspended solids (TSSl)
This is the Total Suspended Solids load (TSSl) of trade effluent receiving secondary treatment (or better). It includes discharge points whose water supplies are from sources other than Scottish Water.
The TSSl has dropped by 63 to 28,817 in 2021-22 RF. It has dropped by 932 from 2021-22 to a value of 27,940 for 2022-23 monthly volumes. These are small movements and are consistent with the range of variation in recent years.

Tariff multipliers: annual volumes and strength adjusted volumes

P2.189 Actual volume discharged (AVD) - site discharge
This is the Volume of trade effluent discharges subject to charges for Ro and Vo at the Wholesale Charges Scheme rates. It includes discharge points whose water supplies are from sources other than Scottish Water.
The ADV increased by 1,548,892m^3 to 22,763,485m3 in 2021-22 RF. This was mainly due to an increase in volumes of 934Ml for one customer, Ayr Environmental Services Operations Ltd, where the 2020-21 RF volumes had been estimated based on a previous low meter reading.
The update in volumes at the same customer is also the cause of the increase of 1,140,898m^3 to 22,722,730m^3 in 2022-23 monthly volumes as the low estimates had continued to be used through most of the 2021-22 monthly settlement runs, only being updated towards the end of that year.

P2.190 Strength adjusted volume for settled COD - site strength adjusted volume
This is the Annual volume of trade effluent that is receiving secondary treatment (or better) adjusted for relative strength compared to SW average (Ot/Os)Ot is the fixed strength of settled Chemical Oxygen Demand of the trade effluent and Os is the standard strength of settled Chemical Oxygen Demand of the foul sewage. The strength adjusted volume for settled COD is calculated as the sum of AVD x Ot/Os for all dischargers.
This has increased by 2,685,160 to 45,972,856 in 2021-22 RF due to the cumulative effect of increasing volumes being multiplied up by higher Ot parameters, particularly at two distilleries (North British Distilleries (0092B01) and Chivas (10050A03)).
The same effect is seen in the monthly volumes, with the 2022-23 volume of 47,987,824 being 2,490,455 higher than the 2021-22 volume.
There is no impact on these figures from the increase in ADV seen at Ayr Environmental Services Operations Ltd and explained for Line P2.189 above, as their discharge does not receive secondary treatment.

P2.191 Strength adjusted volume for suspended solids
This is the Annual volume of trade effluent for sludge treatment adjusted for relative strength compared to Scottish Water average St/Ss (the fixed strength divided by the standard strength of suspended solids in the foul sewage). It is calculated as sum of AVD x St/Ss for all dischargers. The value includes discharge points whose water supplies are from sources other than Scottish Water.
There has been a drop of 491,820 to 14,730,048 for 2021-22 RF, a relatively small movement and with the value remaining at a similar level as recent years.
The 2022-23 monthly volumes have increased by 189,738 to 14,880,785 in 2022-23. Again, this is a small percentage movement and follows the recent trends.

Tariffs – Lines P2.192 – P2.199

All tariff values are taken from the Wholesale Charges Scheme for the relevant year.

Schedule 3 agreements

P2.200 Trade effluent revenue from Schedule 3 agreements
There have been no Discharge Points with Schedule 3 agreements since 2018-19.

Revenue

P2.201 Availability charge
The availability charge is derived from the number of calendar days in the year for which the availability is provided and is calculated according to the charging components for daily volume, suspended solids load and oxygen demand load.

This has increased by £326,429 to £15,072,914 in 2021-22 RF, an increase of 2%. This is slightly lower than the increase in the availability charging rates due to the small drop in the Chargeable Daily volumes. The 2022-23 monthly charges have increased by £226,927 to £15,299,300, again lower than the increase in the availability charging rates due to the drop in volumes seen in lines P2.186 – P2.188.

P2.202 Operating charge
The operating charge is calculated according to the nature, composition, and volume of the effluent discharged in the respective period at a rate per cubic metre (m^3).

This has increased by £1,123,002 to £14,545,688 in 2021-22 RF, an increase of 8%. This is the combined effect of the higher volumes (as noted in lines P2.189 and P2.190) and the operating charge rate increase of 2.5%. Similarly, the 2022-23 monthly charges have increased by £1,330,447 to £15,472,170, an increase of 9%. Again, this is the combined effect of the volume increase in lines P2.189 and P2.190 and the increase in the operating charge rates.

P2.203 Revenue from schedule 3 agreements
There is no Trade Effluent revenue from Schedule 3 agreements.

P2.204 Total revenue
This is a calculated line, being the total of lines P2.201 to P2.203.

Memo lines: revenue from gap sites and vacant properties (trade effluent)

P2.205 Total revenue from trade effluent related to gap sites
This has increased by £28,291 to £53,114 in 2021-22 RF, an increase of 114%. This is due to 4 new gap sites in the year, one of which had charges of £14k. The remainder of the movement is primarily due to increased volumes at a 2020-21 gap site which has now traded for a full year (rather than 5 months in 2020-21). The 2022-23 monthly charges are now £50,976, an increase of £1,265 (+3%).

P2.206 Percentage of total revenue from trade effluent related to gap sites
This is a calculated line, being P2.205 divided by P2.204.

P2.207 Total revenue from trade effluent related to vacant properties
The total revenue from vacant properties has dropped £38,485 to £125,768 for 2022-23 monthly charges. While there are a similar number of vacant DPIDs in the year (37 compared to 34 in 2021-22), the average charge per Discharge Point is lower in 2022-23 (£4.4k/year in 2022-23 against £3.7k/year in 2021-22 RF). The opposite is the case for the movement from £239,050 in 2020-21 RF to £132,118 in 2021-22 RF, a decrease of £106,932 (45%). The number of vacant Discharge Points has dropped to 42 in 2021-22 RF with an average charge of £3.1k/year compared to 60 vacant Discharge Points in 2020-21 RF with an average charge of £4.0k/year.

P2.208 Percentage of total revenue from trade effluent related to vacant properties
This is a calculated line, being P2.207 divided by P2.204.

P2.208B Total revenue related to both gap sites and vacant properties
There are no vacant gap sites since 2019-20 RF so the revenue is zero.

P2.208C Percentage of total revenue related to both gap sites and vacant properties
This is a calculated line, being P2.208B divided by P2.204.

Field troughs and drinking bowls

Tariff multipliers

P2.209 Number of farms
The number of unmeasured field troughs and drinking bowls situated at Supply Points registered as farms has decreased from 9,430 in 2020-21 RF to 9,391 in 2021-22 RF and decreased from 9,414 in 2021-22 monthly to 9,360 in 2022-23 monthly. These are relatively small movements and are consistent with the range of variation in recent years.

P2.210 Number of crofts and registered small holdings
The number of unmeasured field troughs and drinking bowls situated at Supply Points registered as crofts or registered small holdings has decreased from 1,196 in 2020-21 RF to 1,175 in 2021-22 RF. and increased from 1,177 in 2021-22 monthly to 1,179 in 2022-23 monthly. These are relatively small movements and are consistent with the range of variation in recent years.

Tariffs

P2.211 Farms & P2.212 Crofts and registered small holdings
These are the annual charges are taken from the Wholesale Charges Scheme for the relevant years.

Revenue – Lines P2.213 – P2.215

The revenues reported in Lines P2.213-P2.215 are calculated from the tariff values taken from the Wholesale Charges Scheme and the tariff multipliers. The movements in Lines P2.213-P2.215 are therefore the result of annual tariff increases and of the movements in the tariff multipliers in Lines P2.209 – P2.210 which are explained above.

Memo lines: revenue from gap sites and vacant properties (field troughs and drinking bowls)

P2.216 Total revenue from field troughs and drinking bowls related to gap sites
Field troughs and drinking bowls revenue from sites that were originally identified as gap sites has increased by 33 to 1,322 in 2021-22 RF and increased by 45% to 1,888 in 2022-23 monthly. This is the consequence of new gap sites brought into charge.

P2.217 Percentage of total revenue from field troughs and drinking bowls related to gap sites
This is a calculated line, being P2.216 divided by P2.215.

P2.218 Total revenue from field troughs and drinking bowls related to vacant properties
Field troughs and drinking bowls revenue from vacant premises has increased from 42,985 in 2020-21 RF to 52,706 in 2021-22 RF from 47,392 in 2021-22 monthly to 56,208 in 2022-23 monthly. The movements come from more Troughs and Drinking bowls are flagged as vacant and the year-on-year prices increases.

P2.219 Percentage of total revenue from field troughs and drinking bowls related to vacant properties
This is a calculated line, being P2.218 divided by P2.215.

P2.219B Total revenue related to both gap sites and vacant properties
There is no revenue related to both gap sites and vacant properties.

P2.219C Percentage of total revenue related to both gap sites and vacant properties
This is a calculated line, being P2.219B divided by P2.215.

2a Table P2a: Workings for 2018/19 and 2019/20 to cater for transition period to Live RV for rateable value-based charges

2a.1 Overview

Table 2a contains additional revenue driver data for 2018-19 and 2019-20 for the period of transitional phasing from historic to live Rateable Values. For any Rateable Value based driver, three rows are included: based on Live RV for those SPIDs which are not subject to transitional phasing and based on both historic and Live RV for those SPIDs which are subject to transitional phasing. Aggregated values, with the appropriate phasing proportions applied, are then displayed in the corresponding lines of Table 2.

The revenue drivers fully transitioned to live RV in 2020-21 after transitional phasing completed in 2019-20. Table 2a is therefore no longer required from 2020-21 onwards.

3 Table P3 - Water retail charges from unmeasured households

3.1 Overview

The P Tables (P3 – P6) provide a snapshot of the household customer base at the end of September. This is consistent with basis of the data previously provided in the Annual Return and reported in the Household Tariff Basket models. Tables P3 & P5 show the numbers unmeasured households in each band and their charging status (discounts, exemptions and reductions applied), while Tables P4 & P6 show the numbers of houses that were being charged metered water and sewerage services at the end of September. The revenue figures in all of these tables therefore show the revenue that would be generated if the customer base was at the reported level for the entire year. However, the number of houses changes during the year as new houses are added, some houses are demolished, some switch between being dwellings and non-household premises, or move to meters, while the extent of discounts, exemptions and reduction varies throughout the year with changes in the number of occupants in the house, the characteristics of the occupants and the financial circumstances of the household.

The M Tables show the actual revenue charged through the accounts, which does take into account properties added/removed during the year and discounts, exemptions and reductions applied for all or part of the year. The M table figures also include revenue not shown on the P tables, primarily being Credit Note Provision, which takes account of changes to billing for prior years.

3.2 Introduction

3.1.1 Data sources and confidence grades

Unmeasured household property numbers are taken from the 30 September 2022 WIC4 Returns submitted to Scottish Water by local authorities.

The confidence grade for Household Properties is B2 for AR23. The unmeasured household data is sourced from local authority corporate systems in multiple formats and once received by Scottish Water it is held on spreadsheets with some minor derivation required to achieve a consistent format across all local authority areas. This derivation is required due to reporting constraints with some local authority billing systems.

3.1.2 Data Improvement Programs

There have been no Data improvement programs in the last year.

3.1.3 Assumptions used for forecasted data

The forecast growth for Unmeasured Households is based on the assumptions within the SR21 Final Determination. For AR24 growth is assumed to be 0.9% on the current year Billed Properties for Water, giving an increase of 23,637 for AR24, this is in line with the forecast used in line A1.6.

3.3 Commentary

P3.1 – P3.18 Tariff multipliers: Number of dwellings with an unmetered Water connection
This table is a detailed breakdown by Council Tax Band, by discount and by property type of the total reported in A1.6 Unmeasured household connected properties - Water.

P3.19 – P3.20 Tariff multipliers: Band D equivalent multipliers
This table shows the Band D coefficients and equivalent multiplies for each band. These are fixed values and remain the same each year.

P3.21 – P3.36 Tariff multipliers: Number of Band D equivalent dwellings - before the application of discounts, exemptions and WCRS - with an unmetered water connection
This is a calculated table, applying the Band D equivalent multipliers to the equivalent entry in lines P3.1 – P3.16 to give the Band D equivalent dwellings. This is not reported on the A tables.

P3.37 – P3.51 Tariff multipliers: Inputs for discounts and Council Tax Reduction / Water Charges Reduction Scheme
These lines are the current year's discounts and Council Tax Reduction applying to Line P3.1 – P3.18. The calculated columns then derive the Water Charges Reduction scheme discount that will be applied to each line.

P3.52 – P3.67 Tariff multipliers: Number of Band D equivalent dwellings (net of discounts, exemptions and WCRS) with an unmetered water connection
This is a calculated table, applying the discounts to the Band D equivalents in lines P3.21 – P3.36.

P3.68 Tariffs
These are the current year's Water charges by Council Tax band.

P3.69 – P3.85 Annualised revenue from dwellings (at 30 September in the report year) with an unmetered water connection
This is a calculated table, applying the Band D charge to the Band D equivalents (net of discounts etc.) from lines P3.52 – P3.65.

The table calculates the total revenue from properties with Unmeasured Water as £468,130,187 for AR23.

4 Table P4 - Water retail charges from measured households

4.1 Introduction

4.1.1 Data sources and confidence grades

Measured Household numbers have been sourced from Scottish Water's billing system as at 30 September 2022. The confidence grade is B2 for AR23.

4.1.2 Data Improvement Programs

There have been no Data improvement programs in the last year.

4.1.3 Assumptions used for forecasted data

The Measured Households forecast is based on average movement over the last two years. This is consistent with previous years and as reported in table A1.

4.2 Commentary

P4.1 – P4.5 Tariff multipliers: household properties - billed on measured basis: tariff meters
These lines give the number of measured properties connected by meter size. The total (P4.5) is reported in A1.2 Measured Household billed properties. It has reduced from 345 in AR22 to 321 in AR23, in line with the decreasing trend reported since AR18 as customers switch to Council Tax-based unmeasured charges which they deem to be more economical.

P4.6 – P4.9 Tariff multipliers: volumes - measured household properties
These lines show the volumes at measured households, split to show the first 25m^3 per annum (P4.6) and volumes over 25m^3 per annum (P4.7). All measured households have 20mm meters. In line with property numbers reported in Lines P4.1, the first 25m^3 per annum is reducing year on year from 7,668m3 in AR22 to 7,349m3 in AR23. In contrast, the volume over 25m^3 per annum has increased from 77,374m3 in AR22 to 79,442m3 in AR23.

The difference between P4.9 and A2.8 is the addition of volume for Underground Supply Pipe Losses (UGSPL) for the A2.8 volumes.

To clarify, the table below shows a reconciliation of P4.9 to A2.8 values. Note, the 23/24 volumes have been divided by 366 days as 2024 is a leap year.

Line Ref	Description	Units	2022-23	2023-24
P4.9	Total - Tariff multipliers: volumes - measured household properties	m3	86,791	80,842
P4.9	*Divide by 365/366 days and 1,000m3/Ml*	Ml/day	0.238	0.221
	Add in Meter Error (4.1% of P4.9 vol)	Ml/day	0.010	0.009
	Total incl meter error	Ml/day	0.248	0.230
A2.8	Measured household volume of water delivered (including losses)	Ml/day	0.248	0.230

P4.10 – P4.13 Tariffs: fixed charge measured household properties
These lines contain the fixed charges by meter size applied during the year as per the 2022-23 Charges Scheme.

P4.14 – P4.16 Tariffs: volumetric charge measured household properties
These lines contain the volumetric unit rate applied during the year as per the 2022-23 Charges Scheme.

P4.17 – P4.21 Revenue - measured household properties
These are calculated lines giving the revenue for the year, based on the September 2022 data. The total charges have increased from £144,470 in AR22 to £147,669 in AR23, a change of +2.2%. The increase in the tariffs and volumes >25m per annum (P4.7) have been partially offset by a drop in fixed charges (P4.17) due to the reduction in property numbers (P4.1).

5 Table P5 - Wastewater retail charges from unmeasured households

5.1 Introduction

5.1.1 Data sources and confidence grades

As for Water, Unmeasured household property numbers are taken from the 30 September 2022 WIC4 Returns submitted to Scottish Water by local authorities.

The confidence grade for Household Properties is B2 for AR23. The unmeasured household data is sourced from local authority corporate systems in multiple formats and once received by Scottish Water it is held on spreadsheets with some minor derivation required to achieve a consistent format across all local authority areas. This derivation is required due to reporting constraints with some local authority billing systems.

5.1.2 Data Improvement Programs

There have been no Data improvement programs in the last year.

5.1.3 Assumptions used for forecasted data

The forecast growth for Unmeasured Households is based on the assumptions within the SR21 Final Determination. For AR24 growth is assumed to be 0.9% on the current year Billed Properties for Water, giving an increase of 22,682 for AR24, this is consistent with the assumptions made in AR23 Table A1.

5.2 Commentary

P5.1 – P5.18 Tariff multipliers: Number of dwellings with an unmetered Wastewater connection

This table is a detailed breakdown by Council Tax Band, by discount and by property type of the total reported in A1.16 Unmeasured household connected properties - Wastewater.

P5.19 – P5.20 Tariff multipliers: Band D equivalent multipliers

This table shows the Band D coefficients and equivalent multiplies for each band. These are fixed values and remain the same each year.

P5.21 – P5.36 Tariff multipliers: Number of Band D equivalent dwellings - before the application of discounts, exemptions and WCRS - with an unmetered wastewater connection

This is a calculated table, applying the Band D equivalent multipliers to the equivalent entry in lines P5.1 – P5.16 to give the Band D equivalent dwellings. This is not reported on the A tables.

P5.37 – P5.51 Tariff multipliers: Inputs for discounts and Council Tax Reduction / Water Charges Reduction Scheme

These lines are the current year's discounts and Council Tax Reduction given to Line P5.1 – P5.16. The calculated columns then derive the Water Charges Reduction scheme discount that will be applied to each line.

P5.52 – P5.67 Tariff multipliers: Number of Band D equivalent dwellings (net of discounts, exemptions and WCRS) with an unmetered wastewater connection

This is a calculated table, applying the discounts to the Band D equivalents in lines P5.21 – P5.36.

P5.68 Tariffs

These are the current year's Wastewater charges by Council Tax band.

P5.69 – P5.85 Annualised revenue from dwellings (at 30 September in the report year) with an unmetered wastewater connection

This is a calculated table, applying the Band D charge to the Band D equivalents (net of discounts etc.) from lines P5.52 – P5.65.

The table calculates the total revenue from properties with Unmeasured Wastewater as £514,084,075 for AR23.

6 Table P6 - Wastewater retail charges from measured households

6.1 Introduction

6.1.1 Data sources and confidence grades

Measured Household numbers have been sourced from Scottish Water's billing system as at 30 September 2022. The confidence grade is B2 for AR23.

6.1.2 Data Improvement Programs

There have been no Data improvement programs in the last year.

6.1.3 Assumptions used for forecasted data

The Measured Households forecast is based on average movement over the last two years. This is consistent with previous years and the assumptions made in AR23 Table A1.

6.2 Commentary

P6.1 – P6.5 Tariff multipliers: household properties - billed on measured basis: tariff meters
These lines give the number of measured properties connected by meter size. The total (P6.5) is reported in A1.12 Measured Household billed properties. It has reduced from 74 in AR22 to 62 in AR23, in line with the decreasing trend reported since AR18 as customers switch to Council Tax-based unmeasured charges which they deem to be more economical

P6.6 – P6.9 Tariff multipliers: volumes - measured household properties
These lines show the waste volumes at measured households, split between the first 23.75m^3 per annum (P6.6) and volumes over 23.75m^3 per annum (P6.7). All measured households have 20mm meters. In line with property numbers reported in Line P6.1, the first 23.75m^3 per annum is reducing year on year from 0 ./1,569m3 in AR22 to 1,314m3 in AR23. In contrast the volume over 23.75m3 per annum has increased from 8,406m3 in AR22 to 9,145m3 in AR23.

There is a small difference between lines P6.9 and A3.5. The wastewater volumes reported in line A3.5 are for households which can be associated with a Drainage Operational Area (DOA). There is one household property that has been excluded as it is not linked to a DOA, as shown in the reconciliation below. Note, the 23/24 volumes have been divided by 366 days as 2024 is a leap year.

An error was made in the tables for the A3.5 forecast value. The correct value is 0.017Ml/day (as included in the table below).

Line Ref	Description	Units	2022-23	2023-24
P6.9	Total - Tariff multipliers: volumes - measured household properties	m3	10,459	9,109
P6.9	Divide by 365/366 days and 1,000m3/Ml	Ml/day	0.0287	0.0249
	Excluded volume for property not in DOA	Ml/day	-0.0083	-0.0083
	Total after excluded volume	Ml/day	0.0204	0.0166
A3.5	Measured household volume of water delivered (including losses)	Ml/day	0.020	0.017

P6.10 – P6.13 Tariffs: fixed charge measured household properties
These are the fixed charges applied during the year as per the 2022-23 Charges Scheme.

P6.14 – P6.16 Tariffs: volumetric charge measured household properties
These are the volumetric charges applied during the year as per the 2022-23 Charges Scheme.

P6.17 – P6.21 Revenue - measured household properties
These are calculated lines giving the revenue for the year, based on the September 2022 data. The total charges have reduced from £30,080 in AR22 to £29,613 in AR23, a change of -1.6%. The increase in the tariffs and volumes >23.75m^3 per annum (P6.7) has been offset by a drop in fixed charges (P6.17) due to the reduction in property numbers (P6.5).

P6.22 – P6.32 Tariff multipliers: property drainage for household properties billed measured
These are the number of measured households billed for property drainage by council tax band. The total (P6.31) is the same as A1.29 Measured Household connected properties – surface drainage.

This value is then converted to provide the total number of properties in each band weighted by the ratio of the charge for the band relative to Band D and the applicable discounts (P6.32).

P6.33 Tariffs: property drainage for household properties billed measured
This is the Band D charge applied during the year.

P6.34 Revenue: property drainage for household properties billed measured
This is a calculated field, which multiplies the number of band D equivalent properties (P6.32) by the Band D charge to calculate revenue for the year, based on the September 2022 data.

P6.35 – P6.45 Tariff multipliers: roads drainage for household properties billed measured
The 2021-22 Charges Scheme saw the creation of a single drainage charge, still called the Property Drainage Charge, which replaced the separate roads and property drainage charges that had previously applied. Therefore, there are no longer any households charged for Roads Drainage and this line is not used from 2021-22 onwards.

P6.46 Tariffs: roads drainage for household properties billed measured
Following the introduction of a single combined drainage charge in April 2021, there is no separate Roads drainage tariff.

P6.47 Revenue: roads drainage for household properties billed measured
Following the introduction of a single combined drainage charge in April 2021, this line is no longer used.