



SCOTTISH WATER
Water Industry Commission for Scotland (WICS) ANNUAL RETURN 2025/26

Section A – Population Data

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Section A – Population Data

1 Table A1: Base Information

1.1 Overview

Table A1 provides information on properties and population served by Scottish Water. It includes a breakdown of all measured and unmeasured household and non-household properties served by Scottish Water with the provision of water and/or wastewater services.

The information in this table is used for tariff and charging purposes.

1.2 Performance Trends

1.2.1 Lines A1.1-A1.5 - Billed Properties Water

Line A1.1 Unmeasured household billed properties - potable water (including exempt)

The property counts in Table A use September 2025 data, as this marks the midpoint of the financial year and aligns with the approach in previous years.

Following queries from Consumer Scotland about discrepancies between analysis of the level of household affordability support and Scottish Government reports on Council Tax Relief, further analysis has identified issues with some values previously reported in parts of the A and P Tables.

The issues have arisen because Local Authorities report household customer numbers to Scottish Water at an aggregated level, requiring a complex process of allocations to estimate the number receiving each permutation of discounts and reliefs. Two errors have now been identified in this allocation process. Work was already well progressed to replace this existing reporting methodology with fully disaggregated reports from Local Authorities which will enable a far more robust reporting process. The new reports will be in place later this Financial Year and will be used to populate next year's Annual Return.

The impact of the errors is as follows:

- There is no impact on revenue billed, collected or reported in our accounts.
- The sole revenue impact is on the derived revenue value in Tables P3 and P5 of the Annual Return.
- The AR25 P Table Annual Return submission slightly overstated the number of customers receiving WCRS, discounts and exemptions (by 27K Band D equivalents net of discounts, exemptions and reliefs) and the associated value of that affordability support (by £14m p.a.)
- The AR25 A Table submission slightly understated the number of unmeasured households billed (by 15k properties for water). The reported number of connected unmeasured households are not affected.

Following correction of the errors, the affected household property figures have been restated in this commentary. As shown in Table 1 below for AR25.

A1.1 Unmeasured households billed for water services (including occupied exempt households) has been revised to 2,623,005 (an increase of 15,006 properties). Growth in the year of 17,529 takes the AR26, A1.1 unmeasured households billed for water services to 2,640,534.

There is no impact to the number of connected properties reported in line A1.6 (Unmeasured household connected properties.)

Table 1: Movement in A1.1 Unmeasured household billed properties, including restatement of AR25

A1.1 Unmeasured household billed properties - WATER	Properties	Movement
Sept 2024 Unmeasured Household properties (AR25)	2,607,999	
Rebasing Sept 2024 for corrected allocation	15,006	
Restated Sept 2024 Unmeasured Household properties (AR25)	2,623,005	
Growth to Sept 2025	17,529	
Sept 2025 Unmeasured Household properties (AR26)	2,640,534	32,535

The movement in properties registered at the Scottish Assessors Association (SAA) over the same period is an increase of 16,637. The SAA figure includes vacant properties, making it directly comparable with line A1.6 (Unmeasured household connected properties), unlike line A1.1 which excludes them.

The gap between the movement of 16,637 in the SAA and the growth of 17,529 shown in line A1.1 reflects a decrease in the number of vacant properties in September 2025 compared with September 2024, when a larger share of additions were vacant exempt. Other factors contributing to the difference are the timing variances between the SAA and local authorities updating their records and that not all properties listed by the SAA are connected to Scottish Water's network.

An issue reported in AR25 concerning the Assessors for Orkney and Shetland Islands (SAA property counts overstated) remains unresolved, with properties now overstated by 160 and 571 respectively. The local authorities have confirmed that their property counts, reported on the quarterly WIC4 Report, are correct.

It is worth noting that the increase in the number of billed household properties is not directly comparable to the number of new connections to Scottish Water's network over the same period due to timing differences between properties being connected to Scottish Water services and coming into charge. For example, houses could be connected to the networks well before they are assigned a council tax band and are occupied, until which point charges would not apply.

There are no Unmeasured Household billed properties with non-potable water.

Line A1.2 Measured household billed properties - potable water

The number of measured household properties billed for potable water has decreased by 6 in AR26, continuing the downward trend seen in previous years, with 320 for AR26 compared to 326 in AR25. Changes in this category are due to households opting to move between measured and unmeasured supplies, and changes to whether properties are listed

as either Domestic or Non-Domestic by the SAA. The net movement can be seen in the **Table 2**.

Table 2: Movement in A1.2 Measured household billed properties

Movement in A1.2 Measured HH Billed	
MOVEMENT FROM UNMEASURED (to Measured)	3
MOVEMENT TO UNMEASURED (from Measured)	-12
MOVEMENT TO DOMESTIC (from COMMERCIAL)	6
MOVEMENT TO COMMERCIAL (from DOMESTIC)	-3
	-6

There are no measured household billed properties with non-potable water.

Line A1.3a Unmeasured non-household occupied billed properties - potable water (including exempt)

The number of Unmeasured non-household occupied billed properties reported in **Line A1.3a** has increased slightly from 25,394 in AR25 to 25,743 in AR26. This is a 1.37% change.

Deregistrations, changes of service, and movements between vacant and occupied properties were similar to last year, but the number of new connections/gap sites/change of use increased. This was largely driven by more self-catering properties being classified as non-domestic. See Table 3a below.

Table 3a: Unmeasured non-household occupied billed properties - potable water (Line A1.3a)

Net Movement	Deregistrations	Unmeasured to measured	Measured to unmeasured	Occupied to Vacant	Vacant to Occupied	Gaps / New Connections / Change of Use
349	- 1,357	- 279	102	- 794	833	1,844

Line A1.3b Unmeasured non-household vacant billed properties - potable water (including exempt)

The number of unmeasured non-household vacant billed properties **Line A1.3b** has decreased from 4,251 in AR25 to 3,934 in AR26. This is a decrease of 7.46% and is the result of a greater number of deregistrations (mostly office and self catering premises) than gap sites and new connections in this category. The shift between vacant and occupied is similar to last year, see Table 3b.

Table 3b: Unmeasured non-household vacant billed properties - potable water (Line A1.3b)

Net Movement	Deregistrations	Unmeasured to measured	Measured to unmeasured	Occupied to Vacant	Vacant to Occupied	Gaps / New Connections / Change of Use
- 317	- 345	- 18	26	794	- 833	59

Line A1.4a Measured non-household occupied billed properties - potable water

Line A1.4a has increased slightly from 121,909 in AR25 to 122,542 in AR26. This is a 0.52% increase and is mainly the result of a movement of properties from vacant to occupied. See Table 4a below.

Table 4a: Metered non-household occupied billed properties - potable water (Line A1.4a)

Net Movement	Deregistrations	Measured to unmeasured	Unmeasured to measured	Occupied to Vacant	Vacant to Occupied	Gaps / New Connections / Change of Use
633	- 1,418	- 102	279	- 2,955	3,537	1,292

There are eleven non-household properties with a non-potable water supply, the consumption for which is reported in Line **A2.24**. Nine of these properties are also included in the counts reported in line **A1.4a** Measured non-household occupied billed properties - potable water and one is counted in line **A1.4b** Measured non-household vacant billed properties - potable water, as they also have a potable water supply.

Line A1.4b Measured non-household vacant billed properties - potable water

Vacant measured properties decreased by 9.46% from 8,743 in AR25 to 7,916 in AR26. The decrease in properties is a result of properties moving from vacant to occupied as mentioned in Line A1.4a and deregistrations of vacant billed properties. See Table 4b below.

Table 4b: Measured non-household vacant billed properties - potable water (Line A1.4b)

Net Movement	Deregistrations	Measured to unmeasured	Unmeasured to measured	Occupied to Vacant	Vacant to Occupied	Gaps / New Connections / Change of Use
- 827	- 260	- 26	18	2,955	- 3,537	23

Line A1.5 Total number of billed properties – potable water

Line A1.5 is a calculated line. It has increased from 2,783,628 in AR25 (restated) to 2,800,989 in AR26. The movement is explained in Lines A1.1 to A1.4b above.

1.2.2 Lines A1.6-A1.10 - Connected Properties Water

Line A1.6 Unmeasured household connected properties

The number of unmeasured households that are connected to the water service (including exempt and vacant dwellings) has increased from 2,667,678 in AR25 to 2,684,102 in AR26, an increase of 16,424 (0.62%). This is in line with the SAA movement of 16,637, as discussed above (Line A1.1).

The errors identified in the allocation of household counts from aggregated Local Authority data which affected **Line A1.1**, discussed in section 1.2.1 above, do not impact the number of Connected properties reported in **Line A1.6** as can be seen in **Table 5**.

Table 5: The movement in Unmeasured Household Connected Properties (Line A1.6).

Unmeasured household properties - WATER	A1.6 Water Connected - (excluding exempt) Properties		Movement
Sept 2024 Unmeasured Household properties (AR25)	2,667,678		
Rebasing Sept 2024 for corrected allocation	0		
Adjusted Sept 2024 Unmeasured Household properties (AR25)	2,667,678		
Growth to Sept 2025	16,424		
Sept 2025 Unmeasured Household properties (AR26)	2,684,102		16,424

Line A1.7 Measured household connected properties

Line A1.7 has decreased from 326 in AR25 to 320 in AR26. This is the same movement as billed properties in **Line A1.2** above.

Line A1.8 Unmeasured non-household connected properties

Line A1.8 is the sum of **Lines A1.3a and A1.3b**. **Line A1.8** has increased slightly from 29,645 in AR25 to 29,677 in AR26, a increase of 0.11%. **Table 6** below shows a breakdown into the component movements. The net effect of Deregistrations and Gap Sites/Connections is broadly neutral, countered with a small net movement of properties from unmeasured to measured.

Table 6: The movement in Unmeasured Non-household Connected Properties (Line A1.8).

Net Movement	Deregistered / permanently disconnected	Net of measured / unmeasured movement	Gaps / New Connections / Change of Use
32	- 1,702	- 169	1,903

Line A1.9 Measured non-household connected properties

Line A1.9 is the sum of **Lines A1.4a and A1.4b**. **Line A1.9** has decreased slightly from 130,652 in AR25 to 130,458 in AR26, a decrease of 0.15%. The movement in measured connected non-household properties is broken down in **Table 7**

Table 7: Changes to measured Connected Non-household Properties (Line A1.9)

Net Movement	Deregistered / Permanently disconnected	Net of measured / unmeasured movement	Gaps / New Connections / Change of Use
-194	- 1,678	169	1,315

Line A1.10 Total number of connected properties

Line A1.10 is a calculated line, and changes are explained in **Lines A1.6 to A1.9**. This has increased from 2,828,301 in AR25 to 2,844,557 in AR26.

1.2.3 Lines A1.11- A1.15 - Billed Properties Foul Sewerage

Line A1.11 Unmeasured household billed properties (including exempt)

As described in section 1.2.1 for Line A1.1, issues were identified with the way that underlying data from Local Authorities has previously been allocated to populate the Annual Return. Following correction, the AR25 A1.11 Unmeasured Household Billed Properties - Wastewater (including occupied exempt) has been revised to 2,515,753 (an increase of 13,125 properties), as seen in Table 8 below. Growth in the year of 16,558 takes the **AR26 A1.11 Unmeasured Household Billed properties** to 2,532,311.

Table 8: Changes to unmeasured billed Household Properties (Line A1.11)

Unmeasured household properties - Foul Sewerage	A1.11 Waste Billed - (including exempt)	
	Properties	Movement
Sept 2024 Unmeasured Household properties (AR25)	2,502,628	
Rebasing Sept 2024 for corrected allocation	13,125	
Restated Sept 2024 Unmeasured Household properties (AR25)	2,515,753	
Growth to Sept 2025	16,558	
Sept 2025 Unmeasured Household properties (AR26)	2,532,311	29,683

The movement in properties registered at the SAA over the same period is 16,637. As with the water billed properties (line A1.1), there has been a reduction in the number of vacant exempt properties at September 2025.

Other factors contributing to the difference are the timing differences between the SAA and local authorities updating their records and that not all properties listed by the SAA are connected to Scottish Water's network.

There is also an underlying difference between the SAA and the AR26 movement due to fewer properties being connected to Scottish Water's sewerage network than to the water network (because geographic coverage of the public sewer network is less than the public water network).

As detailed in the commentary to **Line A1.1**, the increase in the number of billed household properties is not directly comparable to the number of new connections to Scottish Water's network over the same period due to timing differences between properties being connected to Scottish Water services and coming into charge.

Line A1.12 Measured household billed properties

The number of Measured household billed properties decreased from 65 in AR25 to 62 in AR26, continuing the downward trend seen in previous years. This change was due to four properties shifting to council tax-based unmeasured charges, which was partially offset by one new measured customer with foul sewerage connections.

Line A1.13a Unmeasured non-household occupied billed properties (including exempt)

Unmeasured non-household occupied billed properties increased slightly from 21,162 in AR25 to 21,423 in AR26, principally due to more connections or gap sites than disconnections and deregistrations, partially offset by a movement of properties to metered charges. Table 9a below.

Table 9a: Unmeasured non-household occupied billed properties - sewerage (Line A1.13a)

Net Movement	Deregistrations	Unmeasured to measured	Measured to unmeasured	Occupied to Vacant	Vacant to Occupied	Gaps / New Connections / Change of Use
261	- 932	- 262	91	- 751	742	1,373

Line A1.13b Unmeasured non-household vacant billed properties (including exempt)

The number of unmeasured non-household vacant billed properties Line A1.13b has decreased from 3,764 in AR25 to 3,551 in AR26. This is a decrease of 213 (5.66%) and is a result of more disconnections and deregistrations than connections or gap sites. See Table 9b below.

Table 9b: Unmeasured non-household vacant billed properties - sewerage (Line A1.13b)

Net Movement	Deregistrations	Unmeasured to measured	Measured to unmeasured	Occupied to Vacant	Vacant to Occupied	Gaps / New Connections / Change of Use
- 213	- 249	- 18	24	751	- 742	21

Line A1.14a Measured non-household occupied billed properties

Line A1.14a increased slightly from 99,051 in AR25 to 99,444 in AR26, reflecting a 0.40% increase. The increase is attributable to a trend of properties moving from vacant to occupied. See Table 10a below.

Table 10a: Metered non-household occupied billed properties - sewerage (Line A1.14a)

Net Movement	Deregistrations	Measured to unmeasured	Unmeasured to measured	Occupied to Vacant	Vacant to Occupied	Gaps / New Connections / Change of Use
393	- 902	- 91	262	- 2,787	3,063	848

Line A1.14b Measured non-household vacant billed properties

Line A1.14b decreased by 6.32% from 7,611 in AR25 to 7,130 in AR26. The decrease in properties was due largely to the movement from vacant to occupied noted in Line A1.14a. See Table 10b below.

Table 10b: Measured non-household vacant billed properties (Line A1.14b)

Net Movement	Deregistrations	Measured to unmeasured	Unmeasured to measured	Occupied to Vacant	Vacant to Occupied	Gaps / New Connections / Change of Use
- 481	- 178	- 24	18	2,787	- 3,063	- 21

Line A1.15 Total number of billed properties - foul sewerage

Line A1.15 is a calculated line, and changes are explained in **Lines A1.11 to A1.14b**. This has increased from 2,647,406 in AR25 (restated) to 2,663,921 in AR26.

1.2.4 Lines A1.16-A1.20 - Connected Properties Foul Sewerage**Line A1.16 Unmeasured household connected properties**

Connected household properties for foul sewerage increased by 15,412 to 2,574,064 in AR26. This increase is broadly in line with the SAA movement of 16,637, as discussed above (Line A1.11 Unmeasured household billed properties).

The errors identified in the allocation of household counts from aggregated Local Authority data which affected **Line A1.1 and A1.11**, discussed in section 1.2.1 above, do not impact the number of Connected properties reported in **Line A1.16** as can be seen in **Table 11**.

As discussed in **Lines A1.1, A1.6 and A1.11**, Table 11 below shows there is no impact on number of Unmeasured household connected properties reported in **Line A1.16** from the rebasing exercise.

Table 11: Unmeasured household connected properties (Line A1.16)

A1.16 Unmeasured household connected properties - Foul Sewerage	Properties	Movement
Sept 2024 Unmeasured Household properties (AR25)	2,558,652	
Rebasing Sept 2024 for revised allocation	0	
Restated Sept 2024 Unmeasured Household properties (AR25)	2,558,652	
Growth to Sept 2025	15,412	
Sept 2025 Unmeasured Household properties (AR26)	2,574,064	15,412

Line A1.17 Measured household connected properties

Line A1.17 decreased from 65 in AR25 to 62 in AR26, in line with the decrease in the corresponding billed **Line A1.12**.

Line A1.18 Unmeasured non-household connected properties

Line A1.18 has moved from 24,926 in AR25 to 24,974 in AR26, a increase of 48 (0.19%). Table 12 below breaks down the increase into its component movements.

Table 12: Changes to Unmeasured Connected Non-household Properties (Line A1.18)

Net Movement	Deregistered / permanently disconnected	Net of measured / unmeasured movement	Gaps / New Connections / Change of Use
48	- 1,181	- 165	1,394

Line A1.19 Measured non-household connected properties

Line A1.19 is the sum of **Lines A1.14a and A1.14b**. Line A1.19 has decreased very slightly from 106,662 in AR25 to 106,574 in AR26. A breakdown of the 88 net decrease is shown in **Table 13** below.

Table 13: Changes to Measured Connected Non-household Properties (Line A1.19)

Net Movement	Deregistered / Permanently disconnected	Net of measured / unmeasured movement	Gaps / New Connections / Change of Use
- 88	- 1,080	165	827

Line A1.20 Total number of connected properties

Line A1.20 is a calculated line, and changes are explained in **Lines A1.16 to A1.19**. This increased from 2,690,305 in AR25 to 2,705,674 in AR26, an increase of 15,369 properties (0.57%) and continues the increasing trend reported in previous years.

1.2.5 Lines A1.21-A1.27 - Billed Properties Surface Drainage

Line A1.21 Unmeasured household billed properties (including exempt) not billed for surface drainage.

Line A1.21 has remained at zero in AR26 as all unmeasured household properties are on a bundled waste charge (comprising both foul sewerage and surface drainage).

Line A1.22 Measured household billed properties not billed for surface drainage

Line A1.22 has increased from 12 in AR25 to 14 in AR26 due to 1 new customer and a change to the services billed for an existing customer.

Line A1.23 Unmeasured non-household billed properties not billed for surface drainage

The number of unmeasured non-household premises with a sewerage service not charged for surface drainage has decreased by 43 (7.75%) from 555 in AR25 to 512 in AR26 (See Table 14). This is mainly due to changes in service where property drainage has been added. This typically occurs when properties previously believed to have no surface drainage connection are confirmed as being connected to the drainage network and are therefore moved into charge, removing them from this category.

Table 14: Changes to Unmeasured non-household billed properties not billed for surface drainage (A1.23).

Net Movement	Deregistrations / Permanently Disconnected	Surface Drainage Added	Surface Drainage Removed	Unmeasured to measured	Gap Site/ New Connection / Change of Use
-43	0	-110	10	-4	61

Line A1.24 Measured non-household billed properties not billed for surface drainage

The number of metered non-household premises with a foul sewerage service, which are not charged for surface drainage, decreased by 156 (1.40%) from 11,108 in AR25 to 10,952 in AR26. Table 15 below shows the movement details.

Table 15: Changes to Measured non-household billed properties not billed for surface drainage (A1.24)

Net Movement	Deregistrations / Permanently Disconnected	Surface Drainage Added	Surface Drainage Removed	Unmeasured to measured	Gap Site/ New Connection / Change of Use
-156	-12	-685	413	4	124

Line A1.25 Household properties billed for surface drainage only

The number of Household properties billed for surface drainage only decreased by 12, from 475 in AR25 to 463 in AR26. These properties are directly billed by Scottish Water and are typically the residential portion of mixed-use premises with a metered water supply serving both business and residential parts of the property. Water and foul sewerage are billed via a Licensed Provider.

The decrease in AR26 is primarily due to 19 properties at Strathallan School being redesignated as non-household properties by the SAA, as referenced in the AR25 commentary for Line A1.25. This is offset by 4 new properties added for surface drainage only (Anamcata Developments) and small movements in the number of properties billed at Raigmore Hospital and D&G Infirmary.

Line A1.26a Non-household occupied properties billed for surface drainage only

Non-household occupied properties billed for surface drainage only increased from 53,086 in AR25 to 53,690 in AR26. The net increase of 604 (1.14%) is largely attributable to new gap sites and connections brought into charge in this category, which is offset by deregistrations processed through the year. See Table 16a below.

Table 16a: Changes to Non-household occupied properties billed for surface drainage only (A1.26a)

Net Movement	Deregistrations / Permanently Disconnected	Foul Sewerage Added	Drainage Added or Foul Sewerage Removed	Vacant to Occupied	Gap Site/ New Connection / Change of Use
604	-1,516	-108	223	35	1,970

Line A1.26b Non-household vacant properties billed for surface drainage only

Line A1.26b decreased in by 300 from 8,406 in AR25 to 8,106 in AR26. The decrease is attributable to fewer new connections, gap sites and change of use than deregistrations or disconnections. See Table 16b below.

Table 16b: Changes to Non-household vacant properties billed for surface drainage only (A1.26b)

Net Movement	Deregistrations / Permanently Disconnected	Foul Sewerage Added	Drainage Added or Foul Sewerage Removed	Vacant to Occupied	Gap Site/ New Connection / Change of Use
-300	-349	-26	91	-35	19

Line A1.27 Total number of billed properties

Line A1.27 is a calculated line, and changes are explained in **Lines A1.21 to A1.26b**. This has increased from 2,684,573 in AR25 (restated) to 2,714,702 in AR26.

Lines A1.28-A1.32 Connected Properties Surface Drainage

Line A1.28 Unmeasured household connected properties

Unmeasured household connected properties has increased by 15,412 from 2,558,652 in AR25 to 2,574,064 in AR26. This change corresponds with the increase in unmeasured household properties connected for foul sewerage, as reported in **Line A1.16**, and reflects the bundled waste charge (comprising both foul sewerage and surface drainage) for these customers.

Line A1.29 Measured household connected properties

Line A1.29 decreased by 27 from 572 in AR25 to 545 in AR26. As discussed in **Line A1.25**, this net change is partly due to the reduction of 19 properties for Strathallan School. There has also been a reduction of 12 at the Kyle of Bute Lodges, where site verification confirmed surface drainage goes to a private septic tank, and 3 linked to the reduction in measured connected properties detailed in **Line A1.12**.

Line A1.30 Unmeasured non-household connected properties

Line A1.30 increased by 395 (0.46%) from 85,863 in AR25 to 86,258 in AR26, the breakdown of this is supplied below (See Table 17).

Table 17: Changes to Unmeasured non-household connected properties (A1.30)

Net Movement	Deregistrations / Permanently Disconnected	Property Drainage Added	Property Drainage Removed	Unmeasured to measured	Gap Site/ New Connection / Change of Use
395	-3,001	-26	1,893	-81	1,610

Line A1.31 Measured non-household connected properties

Line A1.31 increased slightly from 95,554 in AR25 to 95,622 in AR26. This change is not material, and the numbers are consistent with those reported in previous years.

Line A1.32 Total number of connected properties

Line A1.32 is a calculated line, and changes are explained in **Lines A1.28 to A1.31**. This has increased from 2,740,641 in AR25 to 2,756,489 in AR26.

1.2.6 Lines A1.33-A1.36 - Trade Effluent

Line A1.33 Trade Effluent Number of Billed Properties

The number of billed properties has decreased by 17 between AR25 and AR26, with 1,256 reported in AR25 and 1,239 premises being billed in AR26.

The forecast number of billed properties has decreased by 15 from 1,253 in AR25 to 1,238 in AR26. This is the number of properties that were billed in March 2026.

The confidence grade for the report period and forecast remains at A2 and A3, respectively.

Line A1.34 Connected Properties

The number of billed and connected properties has increased from 3,650 in AR25 to 3,713 in AR26.

The forecast number of billed and connected properties based on properties that were connected in March 2026 is 3,754.

The confidence grade for the current and forecast years remains at A2 and A3, respectively.

Line A1.35 Trade Effluent load receiving secondary treatment.

The total BOD (Biochemical Oxygen Demand) load receiving secondary treatment reported has decreased from 11,169 t/yr in AR25 to 10,966 t/yr in AR26. The forecast figure is similar at 10,968 t/yr.

As outlined in A3.8, the Trade Effluent (TE) Volume reported in A3.8 has been adjusted and recalculated to reflect a lower volume of 0.114 MI/d for Discharge Point ID (DPID) 3800A.

The AR26 BOD load values have also been adjusted and recalculated based on the revised A3.8 volumes. A1.35 reduces from 11,499 t/yr to 10,966 t/yr for the reporting year and reduces from 11,501 t/yr to 10,968 t/yr for the forecast year.

The confidence grade remains at B4. These figures rely on sampling and volumetric data. The latter relies upon LP meter readings for the correct volume calculations.

Line A1.36 Trade Effluent load receiving secondary treatment.

The reported total COD (Chemical Oxygen Demand) load receiving secondary treatment has decreased from 23,619 t/yr in AR25 to 22,460 t/yr in AR26. The forecast is similar at 22,464 t/yr.

As outlined in A3.8, the Trade Effluent (TE) Volume reported in A3.8 has been adjusted and recalculated to reflect a lower volume of 0.114 MI/d for Discharge Point ID (DPID) 3800A.

The AR26 COD load values have also been adjusted and recalculated based on the revised A3.8 volumes. A1.36 reduces from 23,643 t/yr to 22,460 t/yr for the reporting year and reduces from 23,647 t/yr to 22,464 t/yr for the forecast year.

The confidence grade remains at B4 for the same reasons as A1.35.

1.2.7 Lines A1.37-A1.47 - Vacant Charging and Disconnections

Line A1.37 Non-household permanent disconnection

There were 308 non-household permanent disconnections in AR26, up 15 from 293 in AR25.

Line A1.38 Non-household water properties de-registered from the market

The number of water properties deregistered in AR26 (3,227) has increased by 1 compared with AR25 (3,226).

The breakdown of deregistration volume by reason, mirroring those listed in Operational Code Form O, is detailed in Table 18 below. The total for wastewater includes supply points with foul sewerage and/or drainage. Those with surface drainage only (i.e., the 'Drainage only' column in Table 18) are a subset of the wastewater column.

Table 18: Breakdown of deregistrations (Lines A1.38-A1.40)

Categories	Water	Wastewater	Drainage only
Bulk (landlord) Meter	41	73	0
Demolished	26	253	219
Domestic	1,763	1,330	59
Duplicate SPID	23	33	11
Merged Property	248	1,328	1,031
No Drainage	19	36	14
No Sewerage Connection	20	12	4
No Water Connection	57	51	0
Other	1,030	1,053	312
Total	3,227	4,169	1,650

Line A1.39 Non-household wastewater properties de-registered from the market

The number of wastewater properties deregistered in AR26 (4,169) has increased by 322 compared with AR25 (3,847).

This is largely due to an increase in property merges in the year. These merges are driven by changes in how individual premises were rated by the Scottish Assessors for local taxation purposes, because some charges are based on Rateable Value. Each separate premises with a Rateable Value therefore requires its own supply point for drainage charging purposes.

Several large merges were processed, where multiple small wastewater supply points were deregistered and combined into one wastewater supply point for the site, for example an office block on St Andrews Square, Edinburgh where 104 individual supply points were merged into 1 new supply point, while the site is undergoing redevelopment.

Line A1.40 Non-household drainage only properties deregistered from the market

The number of drainage-only properties deregistered in AR26 (1,650) has increased by 275 compared with AR25 (1,375). See Table 18 above. As described in **Line A1.39** above, this is largely due to an increase in property merges in the year, as many of these supply points have drainage charges only.

1.2.8 Lines A1.41-A1.43 - Non-household properties under successful temporary transfer to Scottish Water

Line A1.41 Non-household water properties under successful temporary transfer to Scottish Water

The number of non-household properties which transferred to Scottish Water temporarily has decreased from 123 in AR25 to 120 in AR26..

Line A1.42 Non-household wastewater properties under successful temporary transfer to Scottish Water

The number of wastewater properties decreased from 133 in AR25 to 131 in AR26.

Line A1.43 Non-household drainage only properties under successful temporary transfer to Scottish Water

The number of drainage-only properties have not changed since AR25, remaining at 12 in AR26.

Line A1.44 Non-household water properties pending temporary transfer to Scottish Water

There were no properties pending applications at March 2026.

Line A1.45 Non-household wastewater properties pending temporary transfer to Scottish Water

There were no properties pending applications at March 2026.

Line A1.46 Non-household drainage only properties pending temporary transfer to Scottish Water

There were no properties pending application at March 2026.

Line A1.47 Discontinuation of Trade Effluent Services

This has remained at zero, continuing the trend reported since 2017-18.

1.3 Data

Property counts reported in Table A1 are based on the position on 30 September 2025, representing a snapshot of the mid-point of the financial year, consistent with previous Annual Return submissions.

Unmeasured household property numbers are taken from the 30 September 2025 WIC4 Returns submitted by local authorities.

Measured Household numbers have been sourced from Scottish Water's billing system and provide the numbers billed for water, wastewater and drainage as of 30 September 2025.

The confidence grade for household properties remains at B2 for AR26. 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 the reporting constraints of some local authority billing systems. As mentioned in section 1.2.1 above, new disaggregated reports from the local authorities are currently under development. These should provide a more robust reporting source and will be available for population of next year's Annual Return.

A forecast year-on-year growth percentage rate of 0.76% has been applied for AR26, based on the assumptions made in the SR27 business plan model. This gives an increase of 20,068 unmeasured household billed properties for water for 2026/27.

Due to the very small and distinct population, the measured households forecast is based on the average movement over the past two years. This approach aligns with previous years.

The non-household figures are sourced from settlement reports supplied by the Central Market Agency (CMA), using the September 2025 second reconciliation (R2), which was the latest update available at the end of March 2026.

The presence of a meter at the supply point on the 30 September 2025 has been used to categorise the property as "Measured", or "Unmeasured" if there is no meter.

A confidence grade of B3 has been applied to the figures reported in Table A1 for non-household properties, this remains consistent with AR26. A confidence grade of B3 is used to reflect the fact that the data is reported from corporate systems but that the ultimate source is external (CMA) systems and with a reliance on Licensed Providers to maintain some elements of the data.

Further detailed information on how individual cells were calculated, including the components of the calculation, is contained in the assurance report for the A tables.

A forecast year-on-year growth percentage rate of 0.5% has been applied for AR26, based on the assumptions made in the SR27 business plan model. This gives an increase of 800 non-household billed properties for water for 2026/27.

During the AR26 period there have been further initiatives to continue the improvement of the charging data quality for both household and non-household customers. This continued a review of connectivity records for non-household premises. Having initially focused on premises not billed for surface drainage, activity has progressed to include registering sites

with no Rateable Value for Area-based property drainage charges (consistent with the Wholesale Scheme of Charges), and identifying and correcting meters with no volume advance. None of these initiatives have had a material impact on the reported property counts in AR26.

The development of standardised disaggregated household premises data extracts with the Local Authorities and their software suppliers, mentioned in section 1.2.1 above, has continued during AR26. Development is largely complete by all three suppliers with the new reports currently being tested, after which development will commence on Scottish Water's systems to house the data and enable reporting and analysis. Once concluded, the data extracts will provide clearer data and enable greater validation against Scottish Water network records to improve data quality.

1.3.1 Trade Effluent Data – Lines A1.33, 1.34, 1.35, 1.36, 3.8 and 3.15

As with previous returns, the data has come from the latest CMA reconciliation runs for the relevant periods. Information on connected properties has been sourced from Scottish Water's Microsoft Dynamics Customer Relationship Management system. Analytical data used to calculate effluent loads has come from Scottish Water's corporate Laboratory Information Management System (LIMS).

The methodology used is the same as for AR25.

2 Table A2: Population, Volumes and Loads

2.1 Overview

Table A2 provides information on water volumes and the water balance.

Volume figures record the total volume of water, in mega-litres per day, delivered to measured and unmeasured household properties and non-household properties.

A number of the components included in this table, such as per household consumption, meter under-registration or unmeasured non-household property use, are used to estimate volumes of water delivered.

Water delivered data is used for charging and tariff balance purposes.

2.2 Performance Trends

2.2.1 Lines A2.1-A2.2 - Summary Population Water

The population numbers reported in **Line A2.1** Winter (5,492.577) and **Line A2.2** Summer (5,609.600) are derived from the latest base population data, adjusted for the latest available Summer and Winter tourist population data.

The base population data is sourced from the National Records for Scotland (NRS) using the latest published sub-national projections data as at 2022. These give a population increase of 4.4% over the 10 years 2022 to 2032.

The NRS sub-national population projections were published in September 2025 and have been used for AR26 population figures. The rebasing of the 2024 population from the 2018-based projections to the 2022-based projections has contributed to an underlying increase of 35,657. Further details are given in **Line A2.3** and Section 2.3.

Tourist population data is taken from Visit Scotland Scottish Accommodation Occupancy Survey, based on the year Jan-Dec 2024.

The lowest tourist population was in January at 63k visitors, and the highest was August with 180k.

The Visit Scotland tourist property occupation statistics for 2024 (published in September 2025) used in AR26 are shown in Table 19. The AR25 data is shown in grey italic text for comparison.

Table 19 - Visit Scotland Occupation statistics(%) by Accommodation Type

Visit Scotland Category	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Guest House & B&B	28	37	38	52	76	77	76	80	73	56	33	27
Guest House & B&B	<i>41</i>	<i>23</i>	<i>76</i>	<i>70</i>	<i>80</i>	<i>74</i>	<i>84</i>	<i>89</i>	<i>79</i>	<i>66</i>	<i>58</i>	<i>61</i>
Hostel	29	42	49	56	76	69	74	78	70	55	45	44
Hostel	<i>31</i>	<i>43</i>	<i>48</i>	<i>60</i>	<i>67</i>	<i>66</i>	<i>74</i>	<i>75</i>	<i>68</i>	<i>57</i>	<i>43</i>	<i>41</i>
Hotel	36	44	73	83	89	74	89	91	87	90	74	64

Visit Scotland Category	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Hotel	47	52	54	71	74	75	61	80	85	79	63	44
Self-catering	21	26	33	36	50	48	51	57	47	56	40	29
Self-catering	29	29	31	46	51	53	58	58	56	46	31	30
Touring	5	17	26	32	52	50	57	58	48	26	35	18
Touring	16	25	21	39	54	31	51	63	50	23	21	14

Winter Population – Water (Line A2.1) is calculated by summing the Water Resident Population (Unmeasured and Measured Household Water Populations) and the Water Population Not Resident in Households plus the Water Winter transient Tourist Population. The calculation details are included in Table 20 below.

The increase of 48,821 from AR25 is due to the underlying increase in Household Population (+68,950), as per NRS projections and detailed in line A2.3, and a decrease in the Winter Tourist Population (-20,411).

Table 20 – Winter Population components

Summary - Population – Water		2024-25	2025-26	Movement
	Population of Unmeasured Household	5,237,635	5,306,585	68,950
	Winter Tourist Populations - Water	83,376	62,965	-20,411
	Population Not in Households - Water	122,060	122,350	290
	Population of Measured Household properties	685	677	-8
A2.1	Winter Population - Water	5,443,756	5,492,577	48,821

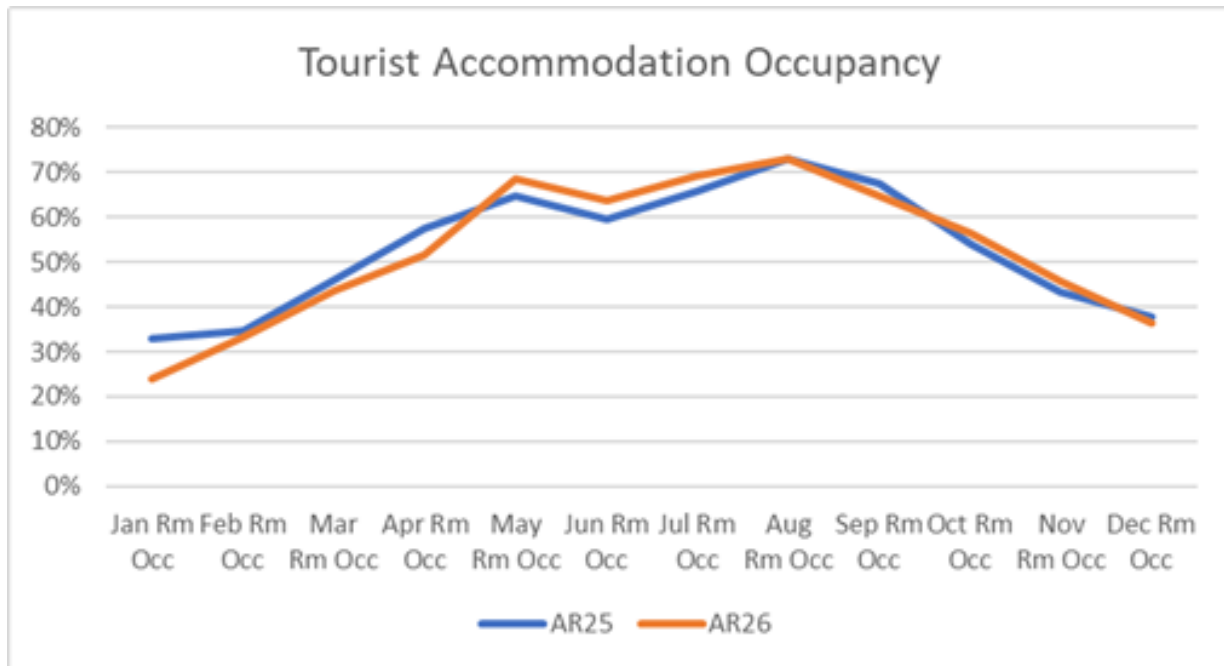
Summer Population – Water (Line A2.2) is calculated by summing the Water Resident Population (Measured and Unmeasured Household water population,) the Population Not Resident in Households plus the Summer Transient Tourist Population, as shown in Table 21 below.

The movement from AR25 (+82,077) is an increase in Household Population (+68,950), as per NRS projections, and an increase in the tourist population (+12,845).

Table 21 – Summer Population components

Summary - Population – Water		2024-25	2025-26	Movement
	Population of Unmeasured Household	5,237,635	5,306,585	68,950
	Summer Tourist Populations - Water	167,143	179,988	12,845
	Population Not in Households - Water	122,060	122,350	290
	Population of Measured Household properties	685	677	-8
A2.2	Summer Population - Water	5,527,523	5,609,600	82,077

1: Tourist Accommodation Occupancy by Month



2.2.2 Lines A2.3-A2.5 Household Population Water

Line A2.3 Population of Unmeasured Households with water

This has increased by 68,950 from 5,237,635 in AR25 to 5,306,585 in AR26. This is a larger movement than recent years due to the rebasing to the NRS 2022-based population projections, as shown in Table 22. The underlying growth from 2024 to 2025 in the NRS 2022-based population projections is greater than had previously been in the 2018-based projections (+0.61% rather than +0.14%).

Table 22: Population of unmeasured households with water.

A2.3 Population In Households With Water	NRS Total Population	Water Dwelling Ratio	Water Population	Movement
2018 NRS Forecast 2024	5,380,067	97.35 %	5,237,635	
Rebasing 2024 for 2022 NRS Forecast	35,657			
2022 NRS Forecast growth for 2025	33,151			
2022 NRS Forecast for 2025	5,448,875	97.39 %	5,306,585	68,950

The ratio of “Dwellings with Water” to “Total Dwellings” (from WIC4 data supplied by the local authorities) is applied to the National Records of Scotland (NRS) Private Household Population to give the “Population of Unmeasured Households with Water” as detailed below. Note, the total in Table 23 does not balance exactly with **Line A2.3** due to rounding as **Line A2.3** is the sum of the individual calculations for each council area.

Table 23: Population of unmeasured households with water.

AR26	
Dwellings with Water	2,684,102
Total Dwellings	2,756,945
Proportion of Dwellings with Water	97.36%
Private Household population (total number of people living in private households - i.e. excluding communal establishments)	5,448,875
Applying the proportion with Water	97.36%
Population of Unmeasured Households with water	5,304,906

Line A2.4 Population of Measured Households with water

This has a movement of -8 from 685 in AR25 to 677 in AR26, following the trend seen in previous years and in line with the decrease in the number of unmeasured billed properties, as reported in **Line A1.7**.

The average Population per Household is calculated from NRS Private Household Populations and NRS Total Households. This average is applied to the number of measured properties for water to give Population in Measured Households with Water.

Line A2.5 Household Population connected to the water service

This calculated field is the sum of **Lines A2.3 and A2.4**. The total connected population has increased from 5,238,320 in AR25 to 5,307,262 in AR26 for the reasons given above.

2.2.3 Lines A2.6-A2.17 Water Balance

Line A2.6 Net distribution input treated water (water put into supply)

AR26 saw a significant weather driven increase in Distribution Input (DI) of 30.33MLD (to 1,866.97 MLD) from 1836.63 MLD in AR25. The reporting year saw a number of volume increases relating to a number of seasonal temperature changes across all areas of Scotland. For AR26 1.71% of the data was estimated or constant which is down from 3.02% at AR25. This has remained within a range of 1-5% over the past 17 years and is below the fifteen-year average of 2.42%. There was no manually read data for DI with 98.29% based on telemetry data (AR25 96.98%).

There have been four medium/small sized replacement meters installed during AR26. The regional delivery model is continuing to deliver a number of investment lines related to DI.

There have been no large diameter meter changes during AR26.

Line A2.7 Unmeasured Household volume of water delivered (including losses)

There was a small decline in Per Household Consumption [PHC] as shown in A2.25. When combined with the increase in billed domestic properties, this resulted in a household Consumption of 941.25 MI/d up from 932.21 MI/d at AR25. The underground supply pipe leakage is 153.28 MI/d and is up 28.46 MI/d on 124.82 MI/d in AR25 [see line A2.16 which describes movement in this component in detail]. These two elements combine to give the unmeasured household volume of water delivered in AR26 of 1,088.15 MI/d. This is an increase of 36.4 MI/d from AR25 (1,051.75 MI/d).

Line A2.8 Measured Household volume of water delivered (including losses)

AR26 Measured Household consumption (excluding underground supply pipe leakage) at 0.207 MI/d is down slightly on AR25 (-0.047 MI/d).

Line A2.9 Unmeasured Non-household (NHH) volume of water delivered (including losses)

The volume of water delivered has increased by 0.07 MI/d to 17.07 MI/d for AR26. Unmeasured NHH is based on the Rateable Value of the properties. In AR26 there are 399 more unmeasured NHH properties than in AR25. This is the primary cause of the slight increase in Unmeasured Non-Household volumes.

Line A2.10 Measured Non-household volume of water delivered (including losses)

This decreased by 1.78 MI/d to 346.84 MI/d during AR26. We have observed a reduction in NHH volume over recent years, this is potentially linked to industry market changes and changes made through Licensed Providers service. For example Business Stream can demonstrate water efficiency savings in public buildings. The reduction in AR26 was expected due to continued reductions at Ineos and also a reduction at Exxonmobil, as they look to wind down or change their activities. Other than that, there was no major shift by any one user. There were no changes to methodology in the year.

Line A2.11 Water taken unbilled – legally

This increased by 8.92 MI/d to 67.29 MI/d during AR26 following a 5.30 MI/d increase in AR25. This category is made up of nine minor components. The three showing the largest change compared to AR25 are:

- **Unbilled NHH** – Unbilled NHH has increased by +8.06 MI/d to 15.26 MI/d because of the introduction of a volume of water associated with testing of Fire Suppression systems by commercial and industrial customers. This water is supplied through a fire main and is therefore not measured. This is the first year we have estimated this volume and believe it to be conservative until further work is completed
- **WWTW Use** – Use by our own WWTW's has increased by 1.62 MI/d to 14.23 MI/d. The increase in WWTW is due to the increased logged volume of WWPS, from 441.7 m3/d last year, to 1973.5 m3/d this year. This increase is due to additional logged volume of water used by waste water pumping stations (WWPS) and also the inclusion of two additional pumping stations not previously logged. .
- **Firefighting Use** - Firefighting use has decreased in AR26 by -1.39 MI/d to 6.55 MI/d. The reduction in Fire Fighting use is due to the decrease in fires attended, from 24,060 last year, to 22,925 this year.

The other components are all relatively minor changes. None of the other components have had methodological changes and all are within the variability shown in previous years.

Line A2.12 Water taken unbilled – illegally

As a whole, this has decreased by -0.21 MI/d to 1.02 MI/d in AR26. Water taken unbilled illegally is made up of three components:

- **Illegal Standpipe use** (+0.05 MI/d) - This has increased in AR26. There were 34 reports of illegal standpipe use compared to 25 in AR25 which explains the increase
- **Hydrant misuse** (+0.005 MI/d) – This has increased very slightly AR26, likely due to the warmer sunny summer
- **Void property use** (-0.27 MI/d) - Void Property Use has decreased as the number of void domestic properties has dropped from the 59,679 to 43,568 the volume associated with occupied void properties has reduced from 1.00 MI/d to 0.73 MI/d.

There were no methodology changes, and all estimated volumes are within the variability witnessed over previous years.

Line A2.13 Water taken unbilled - Distribution System Operational Use (DSOU)

DSOU decreased by -1.26 MI/d from 5.95 MI/d in AR25 to 4.69 MI/d in AR26. DSOU is made up of six individual components, only two elements changed by more than 0.01 MI/d and those were:

- Programmed Flushing and Swabbing saw a reduction of -1.40 MI/d to 2.84 MI/d for AR26, this was primarily due to some significant water quality flushing drawing to a close.
- Service Reservoir cleaning volumes have increased slightly from 0.77 MI/d in AR25 to 0.89 MI/d in AR26. There was a reduction in the number of cleaning operations in AR26 down 26 to 230 from 256 in AR25, however, the amount of volume flushed increased to 10.66 MI/d from 9.3 MI/d..

There were no methodological changes, and all are within the same variability observed over previous years.

The data gathering process for DSOU is monitored centrally to ensure that data returns are received from all related activities and operational areas. We will continue to focus on this process to improve business awareness of the recording method and data requirements.

Line A2.14 Net Consumption (including supply pipe losses)

Net consumption increased from AR25 by 42.09 MI/d to 1,525.26 MI/d for AR26 because of an increase in Unmeasured Household billed properties, an increase in Supply Pipe losses, a fall in metered Non-Household volumes, a fall in DSOU and the introduction of a volume of water associated with testing of Fire Suppression systems.

Line A2.15 Distribution losses (including trunk mains and reservoirs)

Distribution losses decreased by -11.76 MI/d from 353.47 MI/d in AR25 to 341.71 MI/d in AR26. This is the sum of DI minus Household & Non-household consumption. This is a top-down assessment of water lost during distribution and tends to have more variability than the bottom-up assessment. The reasons for decreased distribution losses are described in **Line A2.21**.

Line A2.16 Customer supply pipe losses

This is estimated at 153.28 MI/d, which is 28.46 MI/d higher than the 124.82 MI/d reported in AR25. The explanation for this trend is that there were more leaks detected, the assessed flow rate increased from 0.44 litres per second to 0.52 litres per second and the average duration of a supply pipe leak increased by a little under a day.

Line A2.17 Overall water balance

This remained at a confidence grade of B3 for AR26. There was a single change to the DMA leakage component confidence grade which has improved from a B3 to a B2. This improvement was agreed with the Binnies auditor and relates to multiple reporting & methodology improvements, implemented over previous years.

2.2.4 Lines A2.18-A2.21 - Leakage

Line A2.18 Total Leakage (pre-MLE Adjustment)

Total leakage pre-Maximum Likelihood Estimation (MLE) adjustment increased by +0.54 MI/d compared to AR25 to 451.81 MI/d for AR26.

This is explained below in **Line A2.22**.

Line A2.19 Water Balance Closing Error

The gap between top-down and bottom-up leakage increased by 16.16 MI/d to 43.18 MI/d, which is 2.31% of DI. This is linked to a slight divergence between the Top Down and Bottom Up leakage trend.

Increased leakage levels in areas upstream of district metered areas are considered to be a factor in the widening of the water balance gap in AR26. This area is under review for improvement. We are currently progressing the rollout of trunk main monitoring areas which will increase the visibility of flows in this area of the network.

Line A2.20 Maximum Likelihood Estimation (MLE) Adjustment

The MLE adjustment for AR26 is 0.83 MI/d which is a decrease from the AR25 value of 2.29 MI/d. The reasons for a year on year variation in MLE adjustment and closing error relates to the difference between the night use volume, the volume of losses upstream of district metered areas and the estimated allowances and losses recorded in the leakage reporting models.

Line A2.21 Total Leakage (post-MLE Adjustment)

Through AR26 we found and repaired more leak volume than at any time in the previous 6 years but our reduction from AR25 was only 1ML/d. The weather conditions through the year, both in summer and winter, gave rise to leakage breakout which had to be recovered.

We repaired 14,517 leaks in AR26, up from 13,333 in AR25. Cumulative repair volume also increased to 233.76 MI/d, compared to 213.72 MI/d from the previous year.

With 1 ML/d reduction we dropped to 453ML/d which was outside of our target range of 451 to 441ML/d. The teams have plans in place to reduce leakage towards 448ML/d in 2026/27, which is the mid point of the range 453ML/d to 443ML/d

Line A2.22 Three-year average leakage

The three year average MLE leakage for AR26, which is the average of AR24- AR26 MLE leakage, is 456.013 MI/d.

Line A2.23 Percentage reduction of three-year average leakage from 2024-25 baseline

For AR26 the three year average leakage reduction compared to the 3 year average baseline AR25 figure is 0.08%.

Line A2.24 Volume of non-potable water delivered

Volume of non-potable water delivered increased from 13.659 MI/d in AR25 to 17.421 MI/d in AR26. The increase is predominantly due to increased consumption at one factory near Stirling.

2.2.5 Lines A2.25-A2.30 - Water delivered – Components

Line A2.25 Per Household Consumption (Unmeasured Household – excluding supply pipe leakage)

The Per Household Consumption value for AR26 unmeasured properties of 356.11 l/prop/day, excluding underground supply pipe leakage, is down by 0.23% from 356.92 l/prop/day at AR25. AR25 and AR26 were both very warm periods - with new temperature records being set. AR25 had the hottest summer on record and also had the warmest November day at 18°C. AR26 by comparison saw a slightly less hot summer, albeit following a continued trend of increasing temperatures. Overall the patterns of temperature, sunshine and rainfall resulted in per household demand being slightly lower across AR26.

Overall, PHC remains 2.92% above the pre COVID-19 value of 346.00 l/prop/day at AR20 due to the increase in the number of people working from home.

Line A2.26 Per Household Consumption (measured household - excluding supply pipe leakage)

The measured Household consumption (excluding supply pipe leakage) for AR26 is 620.784 l/household/day which is 18.0% lower than that of AR25 (757.4 l/household/day). This is a far greater reduction than that observed in unmeasured household consumption in A2.25 and likely reflects how sensitive the value is to changes in use and/or occupancy across the 320 metered domestic households in the cohort [AR25 326].

Line A2.27 Per capita consumption (unmeasured household - excluding supply pipe leakage) PCC, three-year average

The value is derived from the Per Household Consumption [PHC] Monitor. The value for AR26 is 177.197 litres/person/day.

Line A2.28 Per capita consumption (unmeasured household - excluding supply pipe leakage) PCC, three-year average

The value is derived from the average of the AR24, AR25 & AR26 PCC values. The value for AR26 is 177.589 litres/person/day.

Line A2.29 Meter under-registration (measured Households) (included in water delivered)

Meter under-registration (measured households) (included in water delivered). The estimate of meter under-registration (measured households), is unchanged at 0.01MI/d.

Line A2.30 Meter under-registration (measured non-household) (included in water delivered)

The estimate of meter under-registration for measured non-household was 15.45 MI/d. This is lower than 15.52 MI/d at AR25. This decreased because it is a fixed percentage of the measured non-household volume consumed, which decreased as outlined in A2.10.

2.3 Data

The base population data is sourced from the National Records for Scotland (NRS) using the latest published sub-national projections data (data broken down to Local Authority (LA) level).

The 2022-based NRS sub-national population projections were published in September 2025 and have been used for AR26 population figures. The rebasing of the 2024 population used for AR25 from the 2018-based projections to the 2022-based projections has contributed to an underlying increase of 35,657.

Three reports are used:

- NRS Population Projections – Projected total population by Scottish Area
- NRS Household Projections – Projected Households by council area
- NRS Household Population Projections – Projected private Household population by council area

In addition, data from the WIC4 return from local authorities is used to determine the ratio of Dwellings with Water to Total Dwellings.

The winter tourist population uses data from Visit Scotland and business classifications from the Address Based Premium (ABP) data set produced by Ordnance Survey. The month with the least winter visitors according to Visit Scotland statistics (January) was chosen.

The Total Population with Water is the sum of four figures, each derived as follows:

1. Population of Unmeasured Households with Water (Line A2.3)

The ratio of Dwellings with Water to Total Dwellings (from WIC4 data) is applied to the NRS Private Household Population to give the Population in Unmeasured Households with Water.

2. Population of Measured Households with Water (Line A2.4)

The average Population per Household is calculated from NRS Private Household Populations and NRS Total Households. This average is applied to the number of measured properties for water to give Population in Measured Households with Water.

3. Population Not in Households with Water

This is taken to be the difference between NRS Total Population and NRS Private Household Population. The ratio of Dwellings with Water to Total Dwellings is then applied to calculate the Population Not in Households with Water.

4. Winter Tourists with Water

The lowest winter visitor month (January) according to Visit Scotland statistics was used.

Due to the age of the source data (2022), the extrapolation of ratios from the WIC4 report to the population data, and the inclusion of the Winter Tourist Population, the figures are given a confidence grading of B2, consistent with AR25.

There were no major data enhancement projects in AR26 for Household properties. Forecast populations are taken from the NRS projections and ratios applied to the forecast population with water.

3 Table A3: Population, Volumes and Loads Wastewater

3.1 Overview

Table A3 provides information on wastewater related populations, volumes and loads served by Scottish Water.

The change in summary population for wastewater is greatest for the Winter period, showing a 1.02% increase in **Line A3.1**.

3.2 Performance Trends

3.2.1 Lines A3.1-A3.3 - Summary – Population

Line A3.1 Winter

As for the Water figures (**Lines A2.1-A2.3**) the base Wastewater population data is sourced from National Records for Scotland (NRS) using the latest published sub-national projections data.

As discussed above (**Line A2.1**), the population figures have been updated to the NRS 2022-based Population projections in the calculations for **Lines A3.1 - A3.3**. These give a population increase of 4.4% over the 10 years 2022 to 2032.

The movement due to the rebasing of the NRS sub-national population projections can be seen in Table 24 below. The underlying projected population growth from 2024 to 2025 is higher in the NRS 2022-based projections than in the earlier 2018-based projections (+0.61% versus +0.14%).

Table 24: Movement in Summary Population – Wastewater – Winter.

A3.3 Population In Households With Wastewater	TOTAL POPULATION	Water Dwelling Ratio	WASTEWATER R POPULATION	Movement
2018 NRS forecast 2024	5,380,067	0.93440	5,027,116	
Rebasing 2024 for 2022 NRS Forecast	35,657			
2022 NRS Forecast growth for 2025	33,151			
2022 NRS forecast for 2025	5,448,875	0.93480	5,093,606	66,490

Tourist population data is taken from the Visit Scotland Scottish Accommodation Occupancy Survey, based on the year Jan-Dec 2024. The lowest occupancy winter month was January at 48k, which is a decrease of 14k from the AR25 winter occupancy of 62k (based on Visit Scotland data for the period Jan-Dec 2023).

There is an increase in the Population of Unmeasured household properties (66,490, detailed in Table 24 above) giving an overall increase of 53,203 in **Line A3.1** Winter population – Wastewater as shown in Table 25.

Table 25: Movement in Summary Population – Wastewater – Winter.

Summary - Population – Wastewater		2024-25	2025-26	Movement
	Population of unmeasured household	5,027,116	5,093,606	66,490
	Population of measured household	136	131	-5
A3.3	Household Population connected to the Wastewater Service	5,027,252	5,093,737	66,485
	Winter Tourist Populations - Wastewater	61,668	47,948	-13,720
	Population Not in Households - Wastewater	118,280	118,718	438
A3.1	Winter Population - Wastewater	5,207,200	5,260,403	53,203

Line A3.2 Summer

The AR26 Summer Population – Wastewater (A3.2) increased by 78,763 from AR25 as shown in Table 26. This is the combined effect of the increase in Household population (66,490), as per NRS projections, and the increase in the Summer Tourist population (11,840).

Table 26: Movement in Summary Population – Wastewater – Summer.

Summary - Population – Wastewater		AR25	AR26	Movement
	Population of unmeasured household properties	5,027,116	5,093,606	66,490
	Population of measured household properties	136	131	-5
A3.3	Household Population connected to the Wastewater Service	5,027,252	5,093,737	66,485
	Summer Tourist Populations - Wastewater	116,955	128,794	11,840
	Population Not in Households - Wastewater	118,280	118,718	438
A3.2	Summer Population - Wastewater	5,262,487	5,341,250	78,763

Line A3.3 Household Population connected to the wastewater service

The value for **Line A3.3** Household Population connected to the Wastewater service increased by 66,485 in AR26 in line with recent years, mirroring the increase seen in the Household Population connected to the water service. It is made up of the population in unmeasured and measured households as detailed in Table 27 below. The increase in Population of unmeasured household properties is detailed above in Line A3.1.

Table 27: Movement in Summary Population – Wastewater

Summary - Population – Wastewater		AR25	AR26	Movement
	Population of unmeasured household properties	5,027,116	5,093,606	66,490
	Population of measured household properties	136	131	-5
A3.3	Household Population connected to the Wastewater Service	5,027,252	5,093,737	66,485

3.2.2 Lines A3.4-A3.10 - Sewage Volumes

Line A3.4 Unmeasured household volume (including exempt)

The volume increased by 0.23% from 868.835 MI/d in AR25 to 870.808 MI/d in AR26. The increase is mainly due to an increase in the household population. A 95% return to sewer estimation was used in both years.

Line A3.5 Measured household volume

The volume increased from 0.013 MI/d in AR25 to 0.024 MI/d in AR26 as recorded by domestic meters.

Line A3.6 Unmeasured Non-household foul volume (including exempt)

The volume decreased from 13.235 MI/d in AR25 to 13.182 MI/d in AR26 despite there being been a small increase in the number of unmeasured non-household properties in AR26, as reported in line A1.3a.

Line A3.7 Measured Non-household foul volume

The volume decreased from 134.882 MI/d in AR25 to 134.547 MI/d in AR26. The largest increases and decreases in volume are shown by Wastewater Treatment Works (WwTW) catchment in Table 28.

Table 28 - Measured Non-household volume largest increases & decreases by WwTW

Plant Nr	WwTW Description	Vol Change (ML)
STW001569	Peterhead DOA	-0.528
STW001543	Nigg Headworks DOA	-0.456
STW001986	Avse Pfi - Edinburgh DOA	-0.301
STW001977	Kinneil Kerse DOA	-0.252
STW001557	Mintlaw DOA	-0.238
STW001975	Dalderse DOA	-0.211
STW000225	Dalmuir DOA	0.178
STW000125	Carbarns DOA	0.188
STW002268	Stirling DOA	0.267
STW000222	Dalmarnock DOA	0.369
STW000121	Campbeltown DOA	0.381
STW000455	Laighpark Paisley DOA	0.659
		0.056

Line A3.8 Trade Effluent (TE) Volume

The average daily TE volume has increased from 57.719 MI/d in AR25 to 64.858 MI/d in AR26.

The forecast is for this to remain virtually static at 64.897 MI/d.

The increase is primarily due to a normalisation in the discharge volume for Discharge Point ID (DPID) 15173A for AR26. During the AR26 reporting period the volume for Discharge Point ID (DPID) 15173A was an average of 7.056 MI/d. This reflects the typical volume discharged for this DPID. As explained in the AR25 Commentary, the discharge volume for this DPID during AR25 was 500m³, due to the Licensed Provider (LP) not submitting any reads for a new effluent meter.

In addition, during the AR26 period, the discharge volume for Discharge Point ID (DPID) 3800A is artificially high at 0.828 MI/d. During AR26 it was identified that the Licensed Provider (LP) for Discharge Point ID (DPID) 3800A had submitted a incorrect read to the CMA leading to the annual volume being reported as 302,381 m³. In the AR25 reporting period, the reported annual discharge volume for this DPID was 32,139 m³. Based on meter readings obtained by Scottish Water, the discharge volume during the AR26 period is 41,588 m³ (0.114 MI/d). The Trade Effluent (TE) Volume reported in A3.8 has been adjusted to reflect the lower value of 0.114 MI/d. The volume in A3.8 reduces from 65.573 MI/d to 64.858 MI/d for the reporting year and reduces from 65.611 MI/d to 64.897 MI/d for the forecast year.

The Trade Effluent (TE) Volume reported in A3.8 has been adjusted to reflect the lower value of 0.114 MI/d. The volume in A3.8 reduces from 65.573 MI/d to 64.858 MI/d for the reporting year and reduces from 65.611 MI/d to 64.897 MI/d for the forecast year.

This reduction in volume has also been applied to the trade effluent loads reported in A1.35, A1.36 and A3.15

The confidence grades remain at B2 and B4 for the reporting and forecast years, respectively.

The figure of 64.679 that was quoted in the round 1 query responses was incorrectly based on 366 days in the year but should have been based on 365 days. This has been corrected to 64.858 for final submission.

Line A3.9 Total volume

As discussed above, this line is a summation of **Lines A3.4 to A3.8**. The overall volume for sewage has increased from 1,074.684 MI/d in AR25 to 1,083.419 MI/d in AR26.

The confidence grade for **Line A3.8** (Report Year + 1) is B4 but, given this line contributes approximately 6% of the total we do not believe it has a significant enough effect to change the confidence grade of B3 for Line A3.9 (Report Year + 1). The confidence grades remain at B3 for the reporting and forecast years.

Line A3.10 Volume septic tank waste

Septic tank volume is based on movement of tankered waste recorded in the system that supports the management of sludge movement operations, Gemini.

The review of categories being used to record sludge movement operations was continued during AR26 and the destination identified in the Gemini Sludge movement system was used as the only factor to determine the type of treatment the sludge received. New imports were added, which contributed to an increase in the load being treated this year.

The Gemini system and other waste management systems are due to be replaced during SR21, at which point we will take the opportunity to update categories and processes to eliminate the need for offline corrections. This should result in an improvement in the accuracy of septic tank waste at which point we will review the confidence grade for all reportable lines. The volume increased from 9.861 MI in AR25 to 16.914MI. Table 29 shows the largest changes in volume reported during AR26.

Table 29 – Greatest changes in Septic Tank volume at WwTW

Plant Nr	WwTW Description	Vol Change (ML)	Change Description
STW003693	NEWTON STEWART WWTW NX424650	-1.382	Decrease
STW000724	CUMNOCK UNDERWOOD WWTW NS558204	-1.054	Decrease
STW001831	LAURENCEKIRK WWTW 1950 NO706721	-0.760	Decrease
STW000033	ARDOCH WWTW 2002 NS374758	-0.254	Decrease
STW000457	LANARK WWTW 1995 NS872437	-0.253	Decrease
STW002329	THURSO WWTW 2005 ND131695	4.262	New
STW001805	HATTON PFI WWTW NO603373	3.326	New
STW001908	LERWICK ROVAHEAD WWTW 2000 HU469448	2.966	New
STW001954	KIRKWALL(HEAD OF WORK) STW 2003 HY475137	0.258	New
STW001712	PERTH CITY WWTW 1971 NO147221	0.252	New
		7.415	

3.2.3 Lines A3.11-A3.25 - Sewage Load (BOD/yr)

There was an error in what was reported for AR25 for non-household loads (A3.13 and A3.14) which has also led to a recalculation of the total load discharged from primary services (A3.16). When doing these calculations an incorrect volume figure was included, this has now been removed. The volume figures used to calculate lines A3.4-A3.10 for AR25 were correct, however, so no correction noted against the relevant volume lines. The correct figures for AR25 for A3.13, A3.14, and A3.16, are included within the relevant sections below.

Line A3.11 Unmeasured household load (including exempt)

The load increased from 108,358.392 t/yr in AR25 to 109,808.078 t/yr in AR26 in line with the increase reported in A3.4 caused by the increase in population.

Line A3.12 Measured household load

The load increased from 2.760 t/yr in AR25 to 2.832 t/yr in AR26. There was a reduction in the number of measured properties in AR26 from 326 to 320.

Line A3.13 Unmeasured Non-household foul load (including exempt)

The load decreased from 1,449.304 t/yr in AR25 to 1,443.471 t/yr in AR26. The reported load in AR25 should have been this 1,449.304 rather than 1,415.966. This corresponds with the related volume in A3.6 which was reported correctly in AR25 and also decreased.

The volume and load are intrinsically linked for unmeasured properties therefore the reason for the decrease is the same as provided for **Line A3.6**.

A3.14 Measured Non-household foul load

The load decreased from 14,769.632 t/yr in AR25 to 14,732.924 t/yr in AR26. The reported load in AR25 should have been this 14,769.632 rather than 14,562.118. This corresponds with the related volume in A3.7 which was reported correctly in AR25 and also decreased.

The volume and load are intrinsically linked for measured properties therefore the reason for the increase is the same as provided for **Line A3.7**.

A3.15 Trade effluent load

The total BOD load discharged to the network has decreased from 11,688 t/yr in AR25 to 11,656 t/yr in AR26. This is the total load discharged to sewer regardless of whether secondary treatment is provided or not.

The forecast figure is approximately the same at 11,658t/yr;

The As outlined in A3.8, the Trade Effluent (TE) Volume reported in A3.8 has been adjusted and recalculated to reflect a lower volume of 0.114 MI/d for Discharge Point ID (DPID) 3800A.

The AR26 Trade Effluent Load values have also been adjusted and recalculated based on the revised A3.8 volumes. A3.15 reduces from 12,189 t/yr to 11,656 t/yr for the reporting year and reduces from 12,191 t/yr to 11,658 t/yr for the forecast year.

As DPID 3800A receives secondary treatment, the recalculated loadings have also been applied for the trade effluent loading to Kirkwall (Head of Work) STW 2003 in the Table E9.0 return for AR26. See Commentary Section 7.2.1.

The confidence grades remain at B2 and B4 for the reporting and forecast years, respectively.

A3.16 Total load discharged from primary services

This line is a summation of **Lines A3.11 to A3.15**. The overall load increased slightly from 136,268.082 t/yr in AR25 to 137,643.305 t/yr in AR26 mainly due to the increase in the unmeasured household load and the septic tank waste. The AR25 total has been corrected to include the revised non-household volumes from A3.13 and A3.14.

The confidence grades remain at B3 for the reporting and forecast years.

A3.17 Private septic tank load

The load increased from 35.043 t/yr in AR25 to 61.674 t/yr in AR26 for the same reasons as reported under A3.10.

A3.18 Public septic tank load

The load increased from 29.480 t/yr in AR25 to 48.992 t/yr in AR26 due to the review of septic tank loads being discharged at works for full treatment as detailed in **Line A3.10**.

A3.19 Other tanker load

The load has decreased from 91.532 t/yr in AR25 to 67.565 t/yr in AR26. The complete load changes from AR25 are shown in Table 30. The greatest reduction is at Shieldhall WwTW, mainly caused by changes from three companies - Avondale went into administration in July last year and, as exporting leachate is one of their biggest costs, this was dramatically reduced. They had also secured a Trade Effluent consent and built a treatment plant to be able to discharge their leachate to the network. Ondeo is located at Grangemouth and volumes from this facility has been decreasing as they are closing the plant. Caledonian Proteins output depend on production and is therefore variable.

Table 30: Greatest changes in Other Tank loads at WwTW

Plant Nr	WwTW Description	AR25 (BOD t)	AR26 (BOD t)	Change
STW001975	DALDERSE WWTW 1966 NS903822	0.019	0.0091	-0.0099
STW000320	GIRVAN WWTW NX190999	0.004	0.0054	0.0014
STW001989	GALASHIELS WWTW NT513351	0.005	0.0600	0.055
STW000089	BOWMORE WWTW NR306592	0.024	0.0380	0.014
STW000710	TOBERMORY WWTW NM488555	0.089	0.0934	0.0044
STW001551	FRASERBURGH WWTW 2001	3.008	3.0769	3.0629
STW000426	KILMORY WWTW 2006 NR864868	0.155	0.4010	0.246
STW000559	OBAN WWTW 2000 NM867314	0.092	0.0390	-0.053
STW000719	TROQUEER WWTW 1950 NX971745	0.308	0.4106	0.1026
STW001908	LERWICK ROVAHEAD WWTW 2000	0.551	0.5405	-0.0105000
STW001712	PERTH CITY WWTW 1971 NO147221	1.27	1.1007	-0.1693
STW000642	SHIELDHALL WWTW NS533659	84.735	44.6119	-40.1231
STW001543	NIGG WWTW NJ964046	1.272	17.1786	15.9066
STW001815	BRECHIN WWTW 1972 NO619591	2.3	0.0000	-2.3
		91.532	67.565	

A3.20 Total load entering sewerage system (BOD/yr)

This line is a summation of **Lines A3.16 to A3.19**. Given **Line A3.16** is also a summation in essence this line is a summation of **Lines A3.11 to A3.15 and A3.17 to A3.19**. The overall load increased from **136,424.143** t/yr in AR25 to 137,821.536 t/yr in AR26, which is an increase of 1%.

The confidence grade for **Line A3.20** remains at B3 for the reporting and forecast years.

A3.21 Average COD concentration

There is no change in AR26. Average COD concentration continues to be reported as 350.000mg/l.

A3.22 Average suspended solids concentration

There is no change in AR26. Average suspended solids concentration continues to be reported as 250.000mg/l.

A3.23 Equivalent population served (resident)

There is a slight increase in population from 6.33 m in AR25 to 6.38 m in AR26. The difference arises mainly from the household components for reasons outlined previously. The figures in the Table 31 below are rounded for clarity, but the totals are calculated using unrounded numbers, therefore the total population equivalent (PE) may not be the sum of the rows shown.

Table 31: Equivalent Population Served detail.

Description	AR25 (PE)	AR26 (PE)	Change
Unmeasured Household PE	5,026,841	5,093,262	66,421
Measured Household PE	125	131	6
Non-household PE	740,591	738,643	-1,948
Trade Effluent PE	531,641	518,385	-13,256
Sludge PE	17,419	25,022	7,603
Other Tanker PE	4,178	3,085	-1,093
Return Liquor PE	8,962	6,312	-2,650
Total	6,329,757	6,384,840	

A3.24 Equivalent population served (resident) (numerical consents)

There is a slight increase in population from 6.27 m in AR25 to 6.31 m in AR26. As most WwTW catchments have numerical consents, the reduction is driven by, and in proportion to, the reduction observed in **Line A3.23**. The higher PE is therefore primarily due to the household population.

A3.25 Total load receiving treatment through PPP treatment works

The load has increased slightly from 53,483.177 t/yr in AR25 to 54,473.917 t/yr in AR26. No additional works came under the operation of Scottish Water during the year therefore the difference is due to increased loads at existing works.

3.2.4 Lines A3.26-A3.28 - Sewage Sludge Treatment and Disposal

The reported mass of wastewater treatment sludge recycled was 122.110ttds in AR26 (compared to 121.91 ttds in AR25), of which the majority came from the PPP/PFI works 90.11ttds with the Scottish Water figure equating to 32 ttds. See Table 32 below.

Table 32: Total sludge disposal for AR23 and AR25.

Line	Description		AR25	AR26	Difference
A3.26	Total sewage sludge disposal	ttds	121.91	122.11	0.2
A3.27	Total sewage sludge disposal by PPP treatment works	ttds	91.47	90.11	-1.36
	Total sewage sludge disposal by SW (A3.26-A3.27)	ttds	30.44	32	1.56

As with previous Annual Return submissions all the SW figures reported were taken directly from the Scottish Water Corporate Gemini Sludge Management system, and recycling contractors invoice tracker data records, and duty of care documentation. As in previous years we retained the existing confidence grade B4. The confidence grading is due to manual input of data from various sources (i.e., Tanker drivers, 3rd parties), SW is working on a new Waste Management System to replace Gemini and automate data collection and reporting. The new Waste Management System was rolled out at the beginning of 2026 but still undergoing refinement.

The Scottish Water Biosolids Assurance Scheme Certificate of Conformity was awarded on 15th April 2026 and the certificate is valid from 9th June 2026.

A surveillance audit, covering three sites, (Girvan, Troqueer & Galashiels) took place on 10th-12th March 2026. This comprised of a hybrid audit with three site visits as well as a series of Teams Meetings with Waste Services Team and Scottish Water Scientific. 5 minor non-conformances were raised during the audit and were closed out on 14th April 2026.

Data

The source data and the methodology used for Wastewater Population is the same as for Water Population, using the ratio of Dwellings with Wastewater to Total Dwellings, from the WIC4 return supplied by the local authorities.

Due to the age of the source data (2022), the extrapolation of ratios from the WIC4 report to the population data, and the inclusion of the Winter Tourist Population, the figures are given a confidence grading of B2, consistent with AR25.

There were no major data enhancement projects in AR26 for Household properties.

Forecast populations are taken from the NRS projections and ratios applied to the forecast population as described above. These are based on the forecast Dwellings as described in Table A1.

4 Table A4: Population by Local Authority

4.1 Overview

Table A4 provides a breakdown by Local Authority Area of the population figures in **Line A2.1** Water Population – Winter and **Line A3.1** Wastewater Population – Winter.

4.2 Performance Trends

For details of the movement from AR25 please refer to the commentary above for **Line A2.1** Water Population – Winter and **Line A3.1** Wastewater Population – Winter.

4.3 Data

The source data and the methodology used for Population is the same as for Water Population, **Line A2.1** and Wastewater Population, **Line A3.1**.

As with Water and Wastewater Population (**Lines A2.1 and A3.1**), the figures have been given a confidence grade of B2, consistent with AR25.

No significant data improvement programmes were undertaken in AR26.

The source data and the methodology used for Population is the same as for Water Population, **Line A2.1**. and Wastewater **Line A3.1**. The Winter Tourist numbers used in AR26 are based on the Visit Scotland data for the year Jan-Dec 2024, with the lowest figures for AR26 being from January 2024.

As discussed in the commentary to the A2 tables, the forecast populations are taken from National Records of Scotland projections with the ratio of Dwellings with Water to Total Dwellings applied to give the forecast Population of Unmeasured Households with Water.