



SCOTTISH WATER

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

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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 2023-24	RF	Billed	Unchanged from AR25 submission
2024-25	RF	Billed	Tables 1 and 2 updated from AR25 to reflect RF settlement data published in February 2026
2025-26	Apr-Jun: R3 Jul-Dec: R2 Jan-Feb: R1 Mar: P2	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 R1, R2 and R3 settlement reports are used to populate the wholesale tariff model each year. The P2 rather than P1 run has been used to populate March data since AR24 (see section 1.2 below).	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

The introduction of Financial Resilience arrangements in April 2023 following [consultation by WICS](#) resulted in LPs (Licensed Providers) moving to a variety of payment terms for wholesale charges. To accommodate this change, the timing of the P1 settlement run was brought forward (from 2 months ahead of supply month to 3 months ahead) and an additional provisional settlement run (P2) was introduced, run at the same time as the previous P1 report (2 months ahead of supply month). The P2 report has therefore been used to populate March 2026 data in AR26 as it was the latest available settlement report for March at 2025/26 financial year end and is equivalent to the pre-Financial Resilience P1 report used to populate March data in AR23 and previous Annual Returns.

There has been no change in data sources or reporting methodology for Table P1 since AR25.

1.3 Data

Reconciliation to revenues reported in the M Tables (Lines P1.1 - 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 2024-25 supply year (£409.7m) has dropped since the AR25 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 (in the context of a long-term downwards trend in consumption) 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. The movement has been larger since 2023-24 due to the impact on Property Drainage charges of Rateable Value (RV) appeals at the Scottish Assessors (SAA) following the RV revaluation in April 2023. Where properties successfully appeal, the RV change is backdated to 1 April 2023. Consequently, Surface Water Drainage charges decreased by £6.1m between 2024-25 Month and 2024-25 RF (as per P2.5).

Revenue in 2025-26 increased by 9.4% compared to 2024-25 month. This growth is due to a 9.9% price increase, which was partially offset by the reduction in charges linked to Rateable Values (as detailed in Line P2.1 - 2.7).

P1.2 - Negative Volumes excluded from P Tables

A negative advance on a meter may be recorded at the CMA 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.

For AR26 the adjustment is -£0.3m for 2025-26 Month, in line with previous years. The adjustment for 2024-25 RF is -£0.9m, larger than in recent years, partly driven by an adjustment at Torry Marine Base (Aberdeen Harbour Board per Treasurer) (-123,186m³; -£138,606) and a burst adjustment at the Scottish Vintage Bus Museum (-62,341m³; -£70,395).

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.

The adjustment for 2025-26 Month is £0.1m and for 2024-25 RF is £0.1m, both in line with previous years.

P1.3A - Reconciliation difference Table 2 vs. Settlement Report

The total wholesale charges from the CMA settlement reports and the revenue derived from drivers in Table 2 differ slightly. Since Table 2 simplifies CMA calculations, these values do not perfectly match with billed Settlement Reports. The reconciliation difference is well under 0.5% of total revenue each year, being £0.8m for 2024-25 RF and £0.3m for 2025-26 Month.

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 2024-25. 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 (IUP) in the given year. For 2025-26, this is the anticipated net charge required by the time that the 2025-26 RF position is finalised and billed, net of the one-off provision releases. The charge of -£9.1m in 2025-26 Month is made up as follows:

	£m
Provision for RV Movements (outstanding appeals at SAA)	(1.0)
Provision for Specific supply point issues	(1.9)
Provision for future Deregistrations / TTRANS	(1.1)
General data issues	(5.1)
	<u>(9.1)</u>

The net charge to IUP is higher in 2025-26 Month (-£9.1m) than in previous years as the IUP top-up for 2025-26 was not offset by a release of historic provisions. The increase in the value of post-RF corrections, caused by two factors noted below, utilised the IUP leaving no excess to be released.

First, a significant proportion of appeals against 2023 Rateable Values were concluded by the Scottish Assessors towards the end of the 2023-2026 revaluation cycle, resulting in higher volumes of corrections to Drainage charges following upheld RV appeals.

Second, in recent years more large Licensed Providers have started to make use of 3rd party 'shadow settlement' tools to identify potential differences between retail billing and wholesale settlement, increasing the volume and value of requests for post-RF corrections from Licensed Providers.

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 solely to the gap site incentive scheme from 2017-18 onwards following closure of the vacant site incentive scheme at the end of 2016-17.

There has been a significant drop in the value of payments made since 2023-24. This is the result of the review of the incentive scheme in 2020 which reduced the value of payments for smaller gap sites and prevented LPs from claiming incentives on new gap sites which were already being processed pro-actively by Scottish Water. The full impact of these changes was delayed by the suspension of gap site processing during COVID lockdowns and the time taken to clear subsequent backlogs. In addition, under the revised scheme there have been higher levels of 'clawbacks' of incentive payments from Licence Providers where the gap site is no longer in charge after 2 years.

The net value of incentives paid has dropped again to -£0.1m for 2025-26.

P1.7 - Non-primary

Revenue for Non-primary wholesale income from Licensed Providers in 2025-26 remains in line with recent years (£0.2m). This is 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 being 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).

The M Table revenue for 2024-25 RF remains the same as previously reported in AR25 for 2024-25 Month, with any changes in the P Table revenue (P1.1) being offset by releases in the Income Uncertainty provision (Line P1.5).

The Wholesale Revenue reported in line M7.3 of the M Tables for 2025-26 is £444.4m.

P1.8A - Wholesale non-household revenue reported in the M tables (M7.3) (£m)

This is the wholesale revenue as reported in line M7.3 of the Annual Return.

P1.9 - Total Measured Water Volumes (m³)

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 m³ 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.

The larger than usual negative movement of -3.911180 in 2024-25 RF reflects a number of larger sites with understated volumes in monthly settlement runs (reflected in 2024-25 Month) which were subsequently corrected by the time of the RF settlement run. Key

examples include Diageo (+71,271m³), Chivas Brothers (+57,805m³ for volume correction and +75,694m³ following new meter readings), Stracathro Hospital (+43,404m³), Veolia Water Nevis (+34,300m³), CELTS Waste Water Treatment Works (+97,408m³) and Noble Foods Limited (+88,773m³).

P1.12 - Allocated tranche

The first 20m³ 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.

The drop from 37.39MI/day in 2024-25 Month to 30.11MI/day in 2025-26 Month is mainly due to reductions at the Ineos site in Grangemouth (-4.7MI/day) and lower volumes at William Grant & Sons (-2.2MI/d) as detailed in the commentary for line P2.102.

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 from that point onwards. The drop in this value in 2025-26 Month to -0.580108 reflects reductions in the number of vacant premises and the volume recorded at vacant premises (see lines P2.63C and P2.63F).

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 are included in the water balance to correct for open data issues at specific Supply Points, typically relating to inaccurate meter readings which have a material impact on settlement. These adjustments also exclude consumption on raw water supplies. Data

issues are logged, tracked to resolution, and corrected at subsequent settlement runs. The AR25 adjustment for data errors was -5.5MI/d, removing volumes where data errors had caused overestimation of consumption. The AR26 adjustment is -2.7MI/d.

The largest adjustments in AR26 are for Diageo Scotland (+0.9MI/d), Glasgow Airport (-0.6MI/d), St Enoch Management (-0.4MI/d) and HMP Barlinnie (+0.4MI/d).

The adjustment for raw water volumes contributes to -5.5MI/d of the P1.17 adjustment in AR26 (-6.7MI/d in AR25). Two meters account for the majority of this movement: Whyte & MacKay (-2.6MI/d) and Kerry Ingredients (-2.0MI/d).

P1.18 - Shipping Water

Shipping water supplied via Scottish Water Horizons at Aberdeen Harbour is included in the A Tables to reflect total non-household potable consumption for Water Balance purposes. This is 1.00MI/d for 2025-26, a small decrease on 2024-25.

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 are 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 15.95MI/d for 2024-25 Month and 15.87MI/d for 2025-26 Month.

P1.20 - Measured non-household volume of water delivered reported in A tables

This is a calculated line which is 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 (m³)

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 (MI/day)

Line P1.21 divided by number of days in the financial year and by 1,000 to convert from m³ to MI/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 A Tables run on the March R1 monthly settlement report used to populate line A3.7 of the Annual Return for the same supply year.

The adjustment in AR26 is -1.3Ml/day, a change from the positive adjustments in previous years and is the result of the correction in the MAR R1 25 of issues at several supply points where charged volumes had been inflated in settlement runs earlier in the year.

P1.24 - Allocated tranche

The first 20m³ 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 2018-19 so reconciliation line P1.26 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, therefore is excluded from 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

This is a calculated field which sums Lines P1.22 to 1.29. The total reconciles to the 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. Line P1.32 was used to account for the transitional phasing in the reconciliation between P Table and A Table values in 2010-11 but has not been used in subsequent years.

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. For 2024-25 RF, the data has been sourced from the RF final reconciliation run so this Line represents the final number of exempt Supply Points for that year.

The data reported for 2025-26 Month is based on settlement runs prior to the end of the Financial Year so does not represent a final position. This Month value varies from one year to the next depending on by the timing of exemption applications submitted by Licensed Providers through the year.

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 Table 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. As reported in AR23, 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 and is the cause of the increase in Line P1.34 in 2022-23. Following clearance of the backlog of historic cases, the volume of gap sites being registered has fallen significantly back to more normal historic levels from 2023-24 onwards.

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 P2 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 Section 1.1 of this document and spanning a whole year) and the A Tables based on the count as at 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 P1.34 above and as first reported in AR23, 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 from early 2022 to early 2024. Following clearance of the backlog of historic gap site cases, the volume of gap sites being registered has fallen significantly back to more normal historic levels from 2023-24, as reflected in Line P1.36.

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. Line P1.39 was used to account for the transitional phasing in the reconciliation between P Table and A Table values in 2010-11 but has not been used in subsequent years.

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 or zero 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).

P1.42 – Exemption

Exempt meters are not subject to charge so are not included in Table P2 but are included in the A Tables to reflect total non-household property counts. For 2024-25 RF, the data has been sourced from the RF final reconciliation run so this Line represents the final number of exempt Supply Points for that year.

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 2017-18 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 P1.45.

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.

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 2021-22	RF	Billed	Unchanged from AR25 submission
2024-25	RF	Billed	Tables 1 and 2 updated from AR25 to reflect RF settlement data published in February 2026
2025-26	Apr-Jun: R3 Jul-Dec: R2 Jan-Feb: R1 Mar: P2	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 R1, R2 and R3 settlement reports are used to populate the wholesale tariff model each year. The P2 rather than P1 run has been used to populate March data since AR24 (see section 1.2 above).	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.

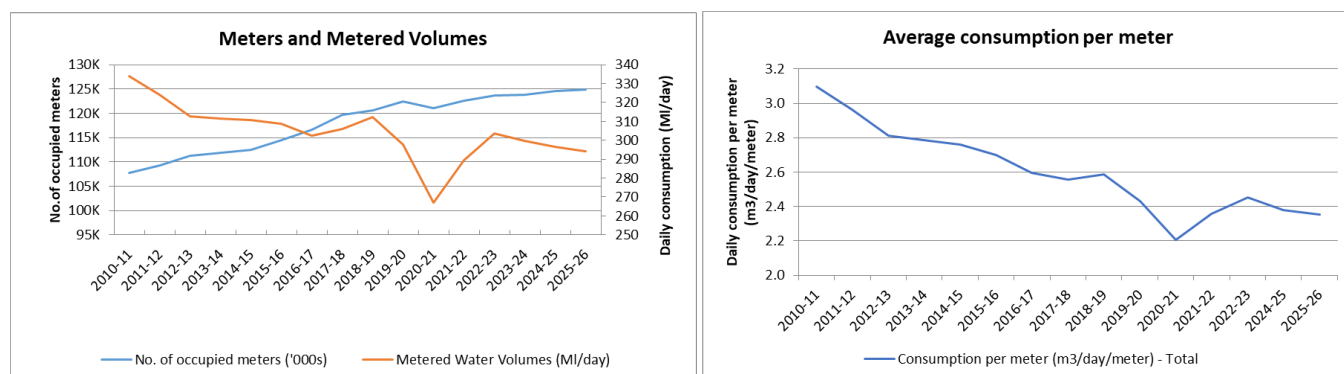
2.2 Performance Trends

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 initiatives such as the Scottish Assessors Association (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. A steeper drop in average consumption per meter followed by a recovery was observed the period 2019-20 – 2022-23 due to COVID, since which time the long-term downward trend has continued.

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



The larger drop in consumption in Line P2.70 (>20mm meters (non-former LUVA): volume between 250,000m³ and (up to and including) 1,000,000m³) in 2025-26 Month is attributed to a reduction of 143,653m³ at CALACHEM LTD (Grangemouth) resulting from a faulty meter (which is corrected in subsequent settlement runs) and drops of 115,799m³ at ENQUEST PLC (Sullom Voe Terminal) and of 110,365m³ at Glaxo Smith Kline Services Unlimited (Irvine End Factory), both due to meter reading issues.

Gap Sites and Vacant Properties

Table P2 also breaks out the proportion of revenue from gap sites and from vacant properties (Lines 2.10C, 2.10D and 2.10E). As in previous years' AR submissions, 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 and 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 began in 2017-18 and which typically relate to reconfiguration of premises with corresponding deregistrations - 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 from early 2022 to early 2023. The large volume of unmeasured gap sites processed during 2022/23 attracted only part of an annual charge during 2022-23 (as charges apply from the date of registration onwards) but attracted a full annual charge for the first time in 2023-24. This accounts for the increase in Lines P2.1, P2.3 and P2.10c in 2023-24. It also contributed to an increase in assessed water and foul sewerage volume as reported in Lines P2.11 and P2.13 in 2023-24.

After clearing the backlog of historic gap site cases, registrations dropped significantly in 2023-24 and have continued to drop year on year since. Newly registered gap sites continued to decrease in 2025-26 to 3,869, down from 4,454 in 2024-25 and 5,028 in 2023-24.

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 by 8.2% from £6,198,102 in 2023-24 RF to £6,706,718 in 2024-25 RF and by 9.4% from £6,954,825 in 2024-25 Month to £7,611,463 in 2025-26 Month. This increase can also be seen in Lines P2.44, P2.45 and P2.46. These movements are primarily driven by increases in wholesale charges of 8.8% in 2024/25 RF and 9.9% in 2025/26.

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 7.5% from £115,216,665 in 2023-24 RF to £123,876,064 in 2024-25 RF and has increased by 10.2% from £122,709,164 in 2024-25 Month to £135,283,907 in 2025-26 Month. These movements are mainly driven by increases in wholesale charges of 8.8% in 2024/25 RF and 9.9% in 2025/26.

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 by 8.1% from £5,000,986 in 2023-24 RF to £5,404,746 in 2024-25 RF and has increased by 9.4% from £5,581,500 in 2024-25 Month to £6,105,249 in 2025-26 Month. This increase can also be seen in Lines P2.130, P2.131, P2.132 and P2.133. These movements are primarily driven by increases in wholesale charges of 8.8% in 2024/25 RF and 9.9% in 2025/26.

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 8.4% from £55,982,908 in 2023-24 RF to £60,703,863 in 2024-25 RF and increased by 10.6% from £60,820,055 in 2024-25 Month to £67,261,146 in 2025-26 Month. This increase can also be seen in Lines P2.160, P2.162 and P2.163. These movements are primarily driven by increases in wholesale charges of 8.8% in 2024/25 RF and 9.9% in 2025/26.

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 increased by 7.5% from £165,106,537 in 2023-24 RF to £177,497,945 in 2024-25 RF and has increased by 7.7% from £183,565,025 in 2024-25 Month to £197,712,562 in 2025-26 Month. These movements are driven by increases in wholesale charges of 8.8% in 2024/25 RF and 9.9% in 2025/26, partly offset by a reduction in RVs, as outlined in further detail in the commentary for line P2.170.

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 £31,668,454 in 2023-24 RF to £34,017,452 in 2024-25 RF, the 8.8%% increase in wholesale charges being offset by slightly lower volumes in 2024-25 RF.

Total revenue increased by 14.0% from £33,104,162 in 2024-25 Month to £37,726,234 in 2025-26 Month. This is the combined effect of the 9.9%% increase in wholesale charges and an increase in discharge volumes, primarily due to a correction at one Discharge Point 15137A (Ayr Environmental Services Operations Limited) who had artificially low volumes in AR25 (as detailed in line P2.189).

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.

Total revenue from field troughs and drinking bowls has increased by 6.8% from 1,428,143 in 2023-24 RF to 1,524,936 in 2024-25 RF and has increased by 8.0% from 1,542,557 in 2024-25 Month to 1,665,376 in 2025-26 Month. These movements are primarily driven by increases in wholesale charges of 8.8% in 2024/25 RF and 9.9% in 2025/26.

P2.8 Total revenue

This is a calculated line which is the sum of Lines P2.1 to P2.7.

Total Revenue in 2024-25 RF is 409,731,725, an increase of 7.7% on 2023-24 RF, and is 453,365,937 for 2025-26 Month, an increase of 9.4% on 2024-25 Month. As noted in the previous lines, these increases are primarily driven by wholesale charge increases of 8.8% in 2024/25 RF and 9.9% in 2025/26.

Revenue for 2024-25 has dropped since the AR25 submission as is normal between the monthly R1/R2/R3 settlement runs and the final RF run. This primary cause of this is a drop in Property Drainage charges resulting from changes to Rateable Values (RVs) following upheld appeals to the 2023 Revaluation, as detailed in Line P2.170. Reductions in charges due to appeals processed during the year are applied to the remaining settlement runs, whereas they impact the full year charges in the 2024-25 RF.

P2.9 Percentage of total revenue from gap sites

This is a calculated line, being Line P2.10C divided by Line P2.8.

P2.10 Percentage of total revenue from vacant properties

This is a calculated line, being Line P2.10D divided by Line P2.8.

P2.10B Percentage of total revenue from vacant gap sites

This is a calculated line, being Line P2.10E divided by Line P2.8.

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 9.5% from £21,586,674 in 2023-24 RF to £23,630,410 in 2024-25 RF and has increased by 10.2% from £24,384,685 in 2024-25 Month to £26,881,520 in 2025-26 Month. The increase is mainly driven by wholesale charge increases and the addition of new gap sites (lines P2.20B and P2.118B) and is partly offset by lower RVs (as seen in line P2.172B) impacting drainage charges.

P2.10D Total revenue from vacant properties

This is a calculated line, which is the sum of lines P2.51, P2.111, P2.137, P2.168, P2.184, P2.207 and P2.218. The total revenue from vacant sites has decreased by 17.1% from £11,531,270 in 2023-24 RF to £9,554,643 in 2024-25 RF and has decreased by 11.9% from £11,830,580 in 2024-25 Month to £10,428,274 in 2025-26 Month. This is mainly driven by properties changing to occupied.

An error in the calculation of this line for 2023-24 RF in AR25 has been found where the wrong line was picked up for Total revenue from trade effluent related to vacant properties. This has now been corrected and the Total revenue from Vacant properties for 2023-24 RF restated as £11,531,270, rather than £11,492,481.

P2.10E Total revenue from vacant gap sites

This is a calculated line, which is the sum of lines P2.52B, P2.112B, P2.138B, P2.169B, P2.185B, P2.208B and P2.219B. The total revenue from vacant gap sites has decreased by 3.3% from £1,454,614 in 2023-24 RF to £1,406,263 in 2024-25 RF. This is not a material change.

The total revenue from vacant gap sites has decreased by 2.6% from £1,648,591 in 2024-25 Month to £1,606,403 in 2025-26 Month. This is not a material change.

P2.11 Water assessed volumes

This is a calculated line, which is the sum of Lines P2.24 to P2.28.

Water assessed volumes decreased by 0.9% from 4,487,893m³ in 2023-24 RF to 4,447,008m³ in 2024-25 RF. This is not a material change.

Water assessed volumes decreased by 1.4% from 4,571,294m³ in 2024-25 Month to 4,505,021m³ in 2025-26 Month. This is not a material change.

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 decreased by 1.3% from 109,627,157m³ in 2023-24 RF to 108,218,585m³ in 2024-25 RF.

Water measured volumes have increased by 0.5% from 106,839,153m³ in 2024-25 Month to 107,324,526m³ in 2025-26 Month.

Further analysis of movements in measured volumes is set out in section 2.2 above.

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.

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 decreased by 0.2%, from 47,121,725m³ in 2023-24 RF to 47,031,012m³ in 2024-25 RF. This is not a material change.

Total volumes from foul sewerage measured charges have increased 1.0%, from 47,033,938m³ in 2024-25 Month to 47,495,252m³ in 2025-26 Month. This is not a material change.

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

Tariff multipliers: licensed provider: assessed meter sizes

P2.15 20mm assessed meter sizes

There has been little movement in the number of unmeasured Supply Points which has decreased by 0.5% from 2023-24 RF to 2024-25 RF increased by 0.5% from 2024-25 Month to 2025-26 Month.

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

P2.20B Assessed meter sizes related to gap sites

The number of assessed meters at occupied gap sites increased by 7.9% from 7,215 in 2023-24 RF to 7,786 in 2024-25 RF. This increase is primarily due to newly processed unmeasured gap sites, with a smaller contribution from sites processed in 2023-24 that attracted only part of the annual charge but are attracting a full annual charge for the first time in 2024/25.

The number of assessed meters at occupied gap sites has increased by 9.0% from 8,186 in 2024-25 Month to 8,921 in 2025-26 Month. This increase is primarily due to newly processed unmeasured gap sites, with a smaller contribution from sites processed in 2024/25 that attracted only part of the annual charge but are attracting a full annual charge for the first time in 2025/26.

P2.20C Assessed meter sizes related to vacant properties

The number of assessed meters related to vacant properties has decreased by 12.2% from 3,207 in 2023-24 RF to 2,814 in 2024-25 RF.

The number of assessed meters related to vacant properties has decreased by 7.5% from 3,144 in 2024-25 Month to 2,908 in 2025-26 Month.

These movements are driven mainly by properties becoming occupied, alongside a smaller number of properties being deregistered 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 by 13.1% from 956 in 2023-24 RF to 831 in 2024-25 RF.

The number of assessed meters related to vacant gap sites has decreased by 19.8% from 1,078 in 2024-25 Month to 865 in 2025-26 Month.

These movements are driven mainly by properties becoming occupied, alongside a smaller number of properties being deregistered from the market.

P2.20E Total volume at unmeasured supply points related to gap sites

The total volume at occupied gap sites has increased by 1.5% from 957,985m³ in 2023-24 RF to 971,963 m³ in 2024-25 RF. This is not a material change.

The total volume at occupied gap sites has increased by 2.7% from 1,012,108 in 2024-25 Month to 1,039,718 in 2025-26 Month. This is not a material change.

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 has decreased by 6.0% from 132.78m³ in 2023-24 RF to 124.84m³ in 2024-25 RF.

Volume at assessed supply points is based on Rateable Value (RV). The average RV per Supply Point in 2023-24 RF was £6,512 whereas the average RV in 2024-25 decreased to £6,370 for Supply Points in charge in both periods. The reduction is largely the result of the SAA processing RV proposals and appeals (where a business challenges the RV which has been assigned in the revaluation).

Successful appeals are updated at the CMA as they are processed by the SAA and, where the RV has decreased, are backdated to the date they are effective from at the SAA, usually 1 April 2023. The reduction in the average RV, and therefore the volume for charges in 2025-26 month, is reflected in subsequent settlement runs, and applied in full when the RF is run the following year.

The average assessed volume at unmeasured occupied gap sites decreased by 5.7% from 123.64m³ in 2024-25 Month to 116.55m³ in 2025-26 Month. Volume at assessed supply points is based on Rateable Value (RV). The reduction reflects both the SAA's processing of RV proposals and appeals, as noted above, and the addition of new gap sites to the market. These new sites typically have a lower RV (£4,396) than the existing base (£6,004), reducing the overall average volume and contributing to the long-term downward trend in this line. Properties with higher RVs are more strongly incentivized to enable installation a meter or enter the reassessment process, to avoid high RV-based assessed charges.

Tariff multipliers: licensed provider: assessed capacity volume

P2.21 20mm assessed capacity volume

The assessed capacity volume between 20m³ and (up to and including) 100m³ at unmeasured supply points has increased by 0.9% from 1,085,391 in 2023-24 RF to 1,094,908 in 2024-25 RF. This is not a material change.

The assessed capacity volume between 20m³ and (up to and including) 100m³ at unmeasured supply points has increased by 1.3% from 1,124,265 in 2024-25 Month to 1,139,243 in 2025-26 Month. This is not material change.

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 by 0.9% from 1,085,391 in 2023-24 RF to 1,094,908 in 2024-25 RF and has increased by 1.3% from 1,124,265 in 2024-25 Month to 1,139,243 in 2025-26 Month. These movements match the assessed capacity volumes in Line P2.21.

P2.25 20mm meters: volume greater than 100m³

The assessed standard consumption greater than 100 m³ has decreased by 1.5% from 3,402,501 in 2023-24 RF to 3,352,100 in 2024-25 RF.

The assessed standard consumption greater than 100 m³ has decreased by 2.4% from 3,447,030 in 2024-25 Month to 3,365,779 in 2025-26 Month.

These changes are not material change and reflect the movement explained in Line P2.20G above.

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 increased by 1.0% from 6,387 in 2023-24 RF to 6,450 in 2024-25 RF. This is not a material change.

The number of exempt supply points has increased from 6,104 in 2024-25 Month to 6,118 in 2025-26 Month. This is not a material change.

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.

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 2023-24 RF to 2024-25 RF and from 2024-25 monthly to 2025-26 monthly are not material except where specifically mentioned below.

P2.58 Tariff multipliers: licensed provider: tariff meters - 100mm

The number of 100mm meters decreased by (3) from 64 in 2023-24 RF to 60 in 2024-25 RF. One meter was deregistered from the market and two were downsized to smaller meter sizes.

P2.59 Tariff multipliers: licensed provider: tariff meters - 150mm

The number of 150mm meters decreased by 1 from 19 in 2023-24 RF to 18 in 2024-25 RF. This was at a supply point at Aberdeen Harbour, where a review of the setup resulted in the meter being downsized to 80mm with backdated effect. The same movement is seen in the 2025-26 meter counts.

P2.60 Tariff multipliers: licensed provider: tariff meters - 200mm

The number of 200mm meters increased by 0.12 from 0.88 in 2023-24 RF to 1 in 2024-25 RF. A new meter introduced to the market during 2023-24 RF (and in charge for 88% of the year) was registered for the full period in 2024-25 RF.

P2.63B Number of meters at measured supply points related to gap sites

The number of meters at occupied gap sites has increased from 10,840 in 2023-24 RF to 10,995 in 2024-25 RF. This is not a material change.

The number of meters at occupied gap sites has stayed consistent moving from 11,233 in 2024-25 Month to 11,493 in 2025-26 Month. This is not a material change.

P2.63C Number of meters at measured supply points related to vacant properties

The number of meters has decreased by 18.0% from 8,114 in 2023-24 RF to 6,654 in 2024-25 RF and has decreased by 15.2% from 8,411 in 2024-25 Month to 7,129 in 2025-26 Month. These movements reflect properties returning to an occupied status.

P2.63D Number of meters at measured supply points related to vacant gap sites

The number of meters at vacant gap sites has decreased by 11.8% from 524 in 2023-24 RF to 462 in 2024-25 RF and has decreased by 12.5% from 610 in 2024-25 Month to 534 in 2025-26 Month. This is the result of properties returning to occupied.

P2.63E Total volume at measured supply points related to gap sites

The total volume at occupied gap sites has increased by 4.1% from 2,630,920 in 2023-24 RF to 2,738,218 in 2024-25 RF. This is not a substantial change.

The total volume at occupied gap sites has increased by 3.3% from 2,815,603 in 2024-25 Month to 2,907,259 in 2025-26 Month. This is not a substantial change.

P2.63F Total volume at measured supply points related to vacant gap sites

The total volume at vacant gap sites has decreased by 40.2% from 39,947 in 2023-24 RF to 23,891 in 2024-25 RF, the reduction being due to properties moving to occupied status. In some cases the properties had been wrongly flagged as vacant; Riverside Business Park, Clyde Shopping Centre and East Gallaberry Farm being the largest examples and accounting for -9,331m³ of the movement. In other cases, the meters have been capturing consumption at sites flagged as vacant.

The total volume at vacant gap sites has decreased by 72.7% from 26,406 in 2024-25 Month to 7,207 in 2025-26 Month. As in the RF movement, the majority of the reduction is driven by properties moving to occupied status which have wrongly been flagged as vacant the largest ones being Riverside Business Park (-6,776m³), East Gallaberry Farm in Dumfries (-1,531m³), and Clyde Shopping Centre (-1,034m³).

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 at gap sites has increased by 2.6% from 243m³ in 2023-24 RF to 249m³ in 2024-25 RF. This is not a material change.

The average volume has increased slightly from 251 in 2024-25 Month to 253 in 2025-26 Month. This is not a material change.

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 decreased from 4,976,793m³ in 2023-24 RF to 4,948,815m³ in 2024-25 RF and increased from 4,950,206m³ in 2024-25 Month to 4,968,976m³ in 2025-26 Month. This is not a material change.

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 decreased from 11,008,751m³ in 2023-24 RF to 10,766,721m³ in 2024-25 RF and decreased from 10,775,146m³ in 2024-25 Month to 10,752,333m³ in 2025-26 Month. This is not a material change.

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 decreased from 4,976,793m³ in 2023-24 RF to 4,948,815m³ in 2024-25 RF and increased from 4,950,206m³ in 2024-25 Month to 4,968,976m³ in 2025-26 Month. This is not a material change.

P2.68 20mm meters (non-former LUVA): volume greater than 100m³

The volume has decreased minimally from 35,154,756m³ in 2023-24 RF to 35,048,757m³ in 2024-25 RF. This is not a material change.

The volume has increased by 3.3% from 34,256,663m³ in 2024-25 Month to 35,376,805m³ in 2025-26 Month. This is not a material change.

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 decreased by 1.1% from 55,833,134m³ in 2023-24 RF to 55,192,253m³ in 2024-25 RF. This is not a material change.

The standard consumption of between 20m³ and (up to and including) 250,000m³ increased minimally from 54,482,113m³ in 2024-25 Month to 54,636,420m³ in 2025-26 Month. This is not a material change.

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 decreased by 14.4% from 6,128,346 in 2023-24 RF to 5,243,385 in 2024-25 RF. This decline is mainly attributable to VERSALIS UK LTD (Grangemouth Works), where the site closure has resulted in a reduction of 439,678m³ between 2023-24 and 2024/25 RF. A further significant decrease was recorded at Chivas Brothers Strathclyde Distillery (-274,298m³) due to a prolonged shutdown which started Jan 2025 and continued through out the year.

The volume decreased by 7.0% from 5,094,467 in 2024-25 Month to 4,738,278 in 2025-26 Month. This decrease is attributed to CALACHEM LTD (Grangemouth), which recorded a reduction of 143,653m³ due to delays replacing a faulty meter. Additional significant decreases were observed at ENQUEST PLC (Sullom Voe Terminal), with a drop of 115,799m³ following an issue with logger reads, and at Glaxo Smith Kline Services Unlimited (Irvine End Factory), which reported a decrease of 110,365m³ also due to meter reading issues.

P2.71 > 20mm meters (non-former LUVA): volume greater than 1,000,000m³

The standard consumption has increased by 3.3% from 7,534,128 in 2023-24 RF to 7,785,376 in **2024-25 RF**. There are very few meters with volumes in this band. This is not a material change.

The volume decreased by 5.6% from 8,055,704 in **2024-25 Month** to 7,604,047 in **2025-26 Month**. The decline is driven by lower volumes at ExxonMobil Chemical Ltd in 2025/26, with a decrease of 605,870m³ compared to 2024/25 due to the closure of the Ethylene Plant at Moss Moran in February 2026. Other parts of the plant remain operational, but with lower water volumes.

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

The water volumes relating to Schedule 3 agreements have decreased by 15.0% from 15,639,274m³ in 2023-24 RF to 13,300,964m³ in 2024-25 RF. The decrease is primarily driven by lower volumes at INEOS (Grangemouth) due to a temporary shutdown, which accounts for 1,807,885m³ of the movement between 2023-24 RF and 2024-25 RF. An additional reduction was recorded at William Grant & Sons Distillery (-437,126m³) due to a decline in demand.

The water volumes relating to Schedule 3 agreements have decreased by 19.5% from 13,618,978m³ in 2024-25 Month to 10,958,541m³ in 2025-26 Month. This decrease is mainly due to INEOS at Grangemouth, with a reduction of 1,726,451.62m³ following the ethanol plant closure and the initial stages of refinery decommissioning. An additional reduction was recorded at William Grant & Sons Distillery (-816,061m³) due to fall in volumes.

P2.103 Water revenue from schedule 3 agreements

The water revenue from schedule 3 agreements between 2023-24 RF and 2024-25 RF has increased by 9.2% from £4,748,382 to £5,183,435 and relates to the first step in unwinding of the schedule 3 discount at Ineos which reduced from 55.73% to 47.89%, partially offsetting the reduced volumes.

The water revenue from Schedule 3 agreements increased by 5.1% between 2024-25 Month and 2025-26 Month, rising from £5,209,521 to £5,474,075. This is primarily driven by the next step in the unwinding of the Schedule 3 discount at INEOS (from 47.89 to 38.67), which offset the decreased volumes. A further increase was observed at Kerry Ingredients (£224,909), reflecting higher volumes.

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 increase in total revenue from water volumetric charge related to gap sites in Line P2.109 from £3,335,080 to £3,747,302 between 2023-24 RF and 2024-25 RF principally relates to the increase in wholesale charges of 8.8% in 2024-25 and the increased volumes in Line 2.63E. The increase of £492,054 from £3,844,509 to £4,336,563 between 2024-25 Month and 2025-26 Month is a consequence of the increase in wholesale charges of 9.9% in 2025-26 and the increased volumes in Line 2.63E.

Total revenue from water volumetric charges related to vacant properties P2.111 decreased 37.4% from £1,688,016 to £1,057,482 between 2023-24 RF and 2024-25 RF and decreased by 29.7% from £1,354,389 to £951,737 between 2024-25 Month and 2025-26 Month. This decline is driven by SPIDs moving from vacant to occupied status.

Total revenue related to both gap sites and vacant properties Line P2.111B decreased by 18.2% from £83,419 to £68,256 between 2023-24 RF and 2024-25 RF and decreased by 25.0% from £83,882 to £62,908 between 2024-25 Month and 2025-26 Month. This decline is driven by SPIDs moving from vacant to occupied status.

Foul sewerage assessed charges

Tariff multipliers: licensed provider: assessed tariff meters P2.113 20mm

The number of unmeasured Supply Points has decreased minimally from 21,132 in 2023-24 RF to 21,052 in 2024-25 RF. This is not a material change.

The number of unmeasured Supply Points has increased by 0.7% from 22,075 in 2024-25 Month to 22,234 in 2025-26 Month. This is not a material change.

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 by 9.1% from 5,436 in 2023-24 RF to 5,932 in 2024-25 RF. This increase is primarily due to newly processed unmeasured gap sites, with a smaller contribution from sites processed in 2023-24 which attract a full annual charge for the first time in 2024-25 RF.

The number of assessed meters at occupied gap sites has increased by 9.8% from 6,230 in 2024-25 Month to 6,837 in 2025-26 Month. This increase is primarily due to newly processed unmeasured gap sites, with a smaller contribution from sites processed in 2024-25 that attracted only part of the annual charge but are attracting a full annual charge for the first time in 2025-26 Month.

P2.118C Assessed meter sizes related to vacant properties

The number of assessed meters related to vacant properties has decreased by 11.0% from 2,886 in 2023-24 RF to 2,567 in 2024-25 RF and has decreased by 6.4% from 2,845 in 2024-25 Month to 2,662 in 2025-26 Month. These movements are the result primarily of properties becoming occupied, alongside a smaller number of properties being deregistered from the market.

P2.118D Assessed meter sizes related to vacant gap sites

The number of assessed meters related to vacant gap site properties has decreased by 12.3% from 825 in 2023-24 RF to 724 in 2024-25 RF and has decreased by 17.3% from 903 in 2024-25 Month to 746 in 2025-26 Month.

These movements are driven mainly by properties becoming occupied, alongside a smaller number of properties being deregistered from the market.

P2.118E Total volume at unmeasured supply points related to gap sites

The total volume at occupied gap sites has increased by 0.8% 756,861m³ in 2023-24 RF to 762,914m³ in 2024-25 RF. This is not a material change and follows the increase in Line P2.20E.

The total volume increased by 3.4% from 792,049m³ in 2024-25 Month to 819,089m³ in 2025-26 Month. This is not a material change.

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 site supply points has decreased by 7.6% from 139.24m³ in 2023-24 RF to 128.62m³ in 2024-25 RF. Volume at assessed supply points is based on Rateable Value (RV). The reduction is largely the result of the SAA processing RV proposals and appeals (where a business challenges the RV which has been assigned in the revaluation). The average RV per Sewerage Supply Point in 2023-24 RF was £7,041 whereas the average RV in 2024-25 RF decreased to £6,875 for Supply Points in charge in both periods.

The average assessed volume at unmeasured occupied gap site supply points has decreased by 5.8% from 127.14m³ in 2024-25 Month to 119.80m³ in 2025-26 Month. Volume at assessed supply points is based on Rateable Value (RV). The reduction reflects both the SAA's processing of RV proposals and appeals, as noted above, and the addition of new gap sites to the market. These new sites typically have a lower RV (£4,631) than the existing base (£6,371), reducing the overall average volume and contributing to the long-term downward trend in this line. Properties with higher RVs are more strongly incentivized to enable installation a meter or enter the reassessment process, to avoid high RV-based assessed charges. This is consistent with the movement in Line P2.20G.

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 by 1.5% between 2023-24 RF and 2024-25 RF from 417,603m³ to 423,982m³ respectively.

The assessed discharge between 20m³ and (up to and including) the capacity volume threshold at unmeasured supply points has increased by 1.8% from 435,104m³ in 2024-25 Month to 443,038m³ in 2025-26 Month. This is not a material change.

P2.120 Assessed standard volumes

The assessed discharge greater than 20m³ has decreased between 2023-24 RF and 2024-25 RF by 1.0% from 3,834,679m³ to 3,796,089m³ respectively. This is not a material change.

The assessed discharge greater than 20m³ has decreased by 1.2% from 3,893,183m³ in 2024-25 Month to 3,845,548m³ in 2025-26 Month. This is not a material change.

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 increased by 1.5%, moving from 6,343 in 2023-24 RF to 6,440 in 2024-25 RF. This is not a material change.

The total number of premises attracting a negative wholesale charge due to their exempt status has increased by 0.7% from 6,064 in 2024-25 Month to 6,109 in 2025-26 Month. This is not a material change.

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.

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 2023-24 RF to 2024-25 RF and from 2024-25 monthly to 2025-26 monthly are not material except where specifically mentioned below.

P2.144 100mm tariff meters

The number of tariff meters of 100mm has decreased by 13.6% from 19 in 2023-24 RF to 16 in 2024-25 RF. This reduction is driven by the deregistration of a supply point at Aberdeen Retail 1 Limited (Aberdeen), as well as two meters downsizing.

The number of tariff meters of 100mm has decreased by 5.9% from 17 in 2024-25 Month to 16 in 2025-26 Month. This reduction is due two meter downsizing partway through the year.

P2.145 150mm tariff meters

The number of tariff meters of 150mm has decreased from 2 in 2023-24 RF to 1 in 2024-25 RF and has decreased from 2 in 2024-25 Month to 1 in 2025-26 Month. This reduction is the result of one meter at Aberdeen Harbour Board removed from the market.

P2.146B Number of meters at measured supply points related to gap sites

The number of meters at occupied gap sites has increased slightly by 1.2% from 8,813 in 2023-24 RF to 8,920 in 2024-25 RF. This is not a material change.

The number of meters at occupied gap sites has increased by 2.3% from 9,064 in 2024-25 Month to 9,273 in 2025-26 Month. This is not a material change.

P2.146C Number of meters at measured supply points related to vacant properties

The number of meters has decreased by 15.7% from 7,045 in 2023-24 RF to 5,939 in 2024-25 RF. This decrease is attributable to properties to properties returning to occupied.

The number of meters has decreased by 12.6% from 7,286 in 2024-25 Month to 6,368 in 2025-26 Month. This decrease is attributable to properties to properties returning to occupied.

P2.146D Number of meters at measured supply points related to vacant gap sites

The numbers of meters at measured supply points related to vacant gap sites has decreased by 9.2% from 508 in 2023-24 RF to 461 in 2024-25 RF. This decrease is attributable to properties to properties returning to occupied.

The numbers of meters at measured supply points related to vacant gap sites has decreased by 9.6% from 583 in 2024-25 Month to 527 in 2025-26 Month. This decrease is attributable to properties to properties returning to occupied.

P2.146E Total volume at measured supply points related to gap sites

The total volume at occupied gap sites has decreased by 4.7% from 2,051,338m³ in 2023-24 RF to 1,955,106m³ in 2024-25 RF. This movement is mainly driven by a decrease in volumes across the common gap sites appearing in 2023-24 RF and 2024-25 RF and a decrease from deregistered supply points..

The total volume at occupied gap sites has increased by 2.4% from 2,024,445m³ in 2024-25 Month to 2,072,388m³ in 2025-26 Month. This is not a material change.

P2.146F Total volume at measured supply points related to vacant gap sites

The total volume has decreased by 35.2% from 33,279m³ in 2023-24 RF to 21,576m³ in 2024-25 RF. This decrease is driven by properties returning to occupied, Sysco GB Limited alone contributing a reduction of 6,428m³.

The total volume at vacant gap sites has decreased by 67.3% from 19,923m³ in 2024-25 Month to 6,509m³ in 2025-26 Month. This decline is driven by properties returning to occupied status, with notable reductions at Sysco GB Limited (-2,863m³), Clyde Shopping Centre (-2,519m³), and James Donaldson Timber Ltd (Leven) (-1,520m³).

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 decreased by 5.8% from 232.75m³ in 2023-24 RF to 219.19m³ in 2024-25 RF. This decrease is driven by reduced volumes at existing common gap sites across both periods

The average volume has stayed broadly consistent from 223.36m³ in 2024-25 Month to 223.48m³ in 2025-26 Month. This is not a material change.

Volumes

P2.147 Total capacity volumes

The discharge between 20m³ and (up to and including) the capacity volume threshold at measured supply points has decreased slightly from 4,779,340m³ in 2023-24 RF to 4,718,985m³ in 2024-25 RF and has decreased from 4,751,407m³ in 2024-25 Month to 4,682,793m³ in 2025-26 Month. These are not material changes.

P2.148 Total standard volumes

The sum of all discharges of greater than 20m³ at all measured supply points has decreased marginally from 47,121,725m³ in 2022-23 RF to 47,031,012m³ in 2023-24 RF and has increased from 47,033,938m³ in 2023-24 monthly to 47,495,252m³ in 2024-25. These are not material changes.

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 by 10.0% from -62m³ in 2023-24 RF to -68m³ in 2024-25 RF. The decrease and negative volumes are the result of misaligned meter reading history between the main meter and sub-meters at one Supply Point with a meter network, resulting in larger calculated consumption on the deductive sub-meters than the main meter.

The sum of all foul sewage volumes at sites subject to Schedule 3 agreements has increased by 88.9% from -111m³ in 2024-25 Month to -12m³ in 2025-26 Month. As with the RF, negative volumes are due to misaligned meter readings between the main and sub-meters at at one Supply Point with a meter network, leading to higher calculated consumption on sub-meters, with a larger negative impact in 2024/25 than in 2025/26.

P2.159 Foul sewage revenue from Schedule 3 agreements

The total revenue from foul sewerage at sites subject to Schedule 3 agreements has remained at zero in 2024-25 RF and 2025-26 month since the end of the glide path for the waste water Schedule 3 agreement with Ineos at Grangemouth. The rEMAINING sCHEDULE 3 AGREEMENT Supply Points APPLY a 100% DISCOUNT.

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 £4,896,830,521 in 2023-24 RF to £4,838,438,365 in 2024-25 RF. This is a decrease of £58,392,155 (1.2%) and the movement is broken down as follows:

Driver	LRV Movement
Property Drainage Added	65,502,235
Property Drainage removed	(70,793,413)
Change RV	(48,943,690)
Moved to Surface Area	(4,157,288)
Total Movement	(58,392,155)

Total RV has slightly decreased by -£105,449,816 (2.1%) from £5,003,956,739 in 2024-25 Month to £4,898,506,923 in 2025-26 Month. This movement is broken down as follows:

Driver	LRV Movement
Property Drainage Added	73,415,843
Property Drainage removed	(72,863,764)
Change RV	(98,344,557)
Moved to Surface Area	(7,657,338)
Total Movement	(105,449,816)

‘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 SAA (e.g. split or merged premises) where the net effect of the additions to and removals from the SAA's registers can be relatively neutral.

'Moved to Surface Area based charges' categorises 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.

'Change RV' reflects premises whose RV has been changed by the SAA. Following the RV Revaluation in April 2023, property owners had the opportunity to challenge their revalued RV. Successful proposals and appeals are updated at the CMA as they are processed by the SAA and, where the RV has decreased, are backdated to the date they are effective from at the SAA, usually 1 April 2023. The statutory deadline for the Assessors to dispose (issue a decision) on proposals was 30th September 2025 and a large volume of disposals were concluded in the run-up to the deadline, resulting in a larger than usual movement in Change RV for 2025-26.

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 for property drainage on an area-based tariff has increased by 5.5% from 64,996m² in 2023-24 RF to 68,575m² in 2024-25 RF. This movement is driven by customers opting to switch to surface area-based charging, where only part of their premises drains to the Public Sewerage System for environmental protection purposes, in line with Section 4.1.5 of the Wholesale Charges Scheme (introduced in 2020/21). The largest movement is at Marine Harvest (Scotland) Ltd, Stob Ban House, with an impact of 2,754m².

The area of supply points charged for property drainage on an area-based tariff has increased by 317.4% from 65,892m² in 2024-25 Month to 275,031m² in 2025-26 Month. This movement is driven by customers opting to switch to surface area-based charging, where only part of their premises drains to the Public Sewerage System for environmental protection purposes, in line with Section 4.1.5 of the Wholesale Charges Scheme (introduced in 2020/21). The largest impacts are from BT Group (135,049m² for 313 supply points) and Scottish Power (77,765m² for 32 supply points). All of these supply points relate to premises which have no distinct Rateable Value assigned by the Assessor.

Following the switch to area-based charging under Section 4.1.5 of the Wholesale Charges Scheme, the BT Group sites generated £146,246 of revenue in 2025-26 and the Scottish Power sites generated £84,213 of revenue, reflecting the large drainage areas associated with these premises.

P2.172B RV for property drainage related to gap sites

The Rateable Value for property drainage related to gap sites has decreased marginally from £388,668,127 in 2023-24 RF to £388,042,993 in 2024-25 RF. This is not a material change.

The Rateable Value for property drainage related to gap sites has decreased from £399,992,770 in 2024-25 Month to £392,889,375 in 2025-26 Month. This is not a material change.

P2.172C RV for property drainage related to vacant properties

The Rateable Value for property drainage related to vacant sites has decreased by 18.1% from £242,769,135 in 2023-24 RF to £198,929,672 in 2024-25 RF. £17m of the reduction relates to RV changes at supply points flagged as vacant in both years as the result of revaluation appeals and proposals. RV decreases by £63.9m for properties turning to occupied, disconnected, deregistered or moving to area based charging. This is offset by an increase in RV of £37m from new supply points being added and properties changing from occupied to vacant

The Rateable Value for property drainage related to vacant sites has decreased by 16.1% from £245,174,472 in 2024-25 Month to £205,693,693 in 2025-26 Month. Of the reduction £17.6m relates to RV changes at supply points flagged as vacant in both years as the result of revaluation appeals and proposals. RV decreases by £71.2m for properties turning to occupied, disconnected, deregistered or moving to area based charging. This is offset by an increase in RV of £49.3m from new supply points being added and properties changing from occupied to vacant

P2.172D RV for property drainage related to vacant gap sites

The Rateable Value for property drainage related to vacant gap sites has decreased from £35,178,695 in 2023-24 RF to £31,575,813 in 2024-25 RF. The movement is primarily driven by properties returning to occupied, such as AG Technopole B.V. at Penicuik (-£0.3m), with a smaller impact from supply points deregistered from the market, including Sheral Holdings Limited (-£0.7m), across different sites. There has also been an impact due to successful appeals to RV Revaluations, the largest being Wyman-Gordon Limited which dropped by £0.2m.

The Rateable Value for property drainage related to vacant gap sites has decreased from £36,991,317 in 2024-25 Month to £33,613,519 in 2025-26 Month. The movement is primarily driven by properties returning to occupied, such as Herbert Place Properties Ltd in Glasgow (-£0.4m) and AG Technopole B.V. at Penicuik (-£0.2m), with a smaller impact from supply points deregistered from the market, including Sheral Holdings Limited (-£0.7m), across different sites. There has also been an impact due to successful appeals to RV Revaluations, the largest being Wyman-Gordon Limited which dropped by £0.2m.

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 P2.173D from 2021-22 onwards.

P2.174B Area of supply points charged an area-based tariff related to gap sites

The surface area has increased by 54.1% from 5,095m² in 2023-24 RF to 7,849m² in 2024-25 RF. This is the result of Marine Harvest (Scotland) Ltd (+2,754m²) who opted to change to surface area-based charging during 2024-25 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.

The surface area has increased by 318.6% from 5,784m² in 2024-25 Month to 24,207m² in 2025-26 Month. This movement is mainly driven by Scottish Power Ltd (+10,308m²) and BT Group (+4,644m²), who opted to switch to surface area-based charging during 2025/26.

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 increased by 46.4% from 581m² in 2022-23 RF to 851m² in 2023-24 RF. The increase is the result of a SPID changing to vacant.

The area of supply points charged an area-based tariff related to vacant properties has decreased by 27.1% from 928m² in 2024-25 Month to 677m² in 2025-26 Month. This is the result of two SPIDs transitioning to occupied during the 2025/26 monthly period.

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 decreased by 1,952m³ to 113,518m³ in 2024-25 RF, which is not a material movement over the year and is consistent with the slight year-on-year decline over the last few years.

There has been a decrease of 1,113m³ from 2024-25 to a CDV of 112,580m³ for 2025-26 monthly Chargeable daily volumes. This is also a relatively small movement (1.0%), and is consistent within the range of variation in recent years.

P2.187 Settled biological oxygen demand (sBODI)

This is the Total Settled biological oxygen demand load (sBODI) of trade effluent. It includes discharge points whose water supplies are from sources other than Scottish Water.

The sBODI loads have decreased by 383kg/day to 52,056kg/day in 2024-25 RF and have increased by 196kg/day from 2024-25 to a value of 52,258kg/day for 2025-26 Monthly loads. These are relatively small movements (0.7% and 0.4% respectively) and are consistent with the range of variation in recent years.

P2.188 Suspended solids (TSSI)

This is the Total Suspended Solids load (TSSI) of trade effluent receiving secondary treatment (or better). It includes discharge points whose water supplies are from sources other than Scottish Water.

The TSSI has dropped by 153kg/day to 27,467kg/day in 2024-25 RF and by 244kg/day from 2024-25 to a value of 27,242kg/day for 2025-26 Month loads. These are small movements (0.6% and 0.9% respectively) 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 AVD decreased by 95,335m³ to 22,452,891m³ in 2024-25 RF (0.4%), within normal ranges.

The AVD has increased by 1,806,393 m³ (9%) in AVD to 22,242,249m³ in 2025-26 Month volumes. This is primarily due to the correction in the discharge volumes at Discharge Point 15137A (Ayr Environmental Services Operations Limited) which increased by 1,544,652m³ in 2025-26. The volume for this DPID was artificially low in the 2024-25 Month volumes due to the Licensed Provider (LP) not submitting any reads for a new effluent meter. The volumes have now returned to their normal levels for this DPID. In addition, an incorrect read at DPID 3800A (Cooke Aquaculture) has caused an increase in their 2025-26 Month discharge volume of 270,242m³. This erroneous reading will be corrected in subsequent settlement runs.

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) where 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 decreased by 764,292m³ to 43,840,451m³ in 2024-25 RF, a decrease of 1.7%, within normal ranges

The 2025-26 monthly volumes have increased by 3,405,917m³ to 46,003,178m³. Around half of the increase (1,686,000m³) arises from DPID 3800A (Cooke Aquaculture) where the increased discharge volume seen in Line P2.189 is multiplied up by a high COD fixed strength. There is also a large increase from DPID 1219A02 (Grahams Dairies, increase of 1,466,000m³) due to the the combined affect of increased discharge volume multiplied up by an increased COD fixed strength.

There is no impact from the increase in discharge volume at DPID 15137A (Ayr Environmental Services Operations Limited) as, due to receiving sub-primary TE treatment, it's volumes are not included in Line P2.190.

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.

These have decreased by 159,507m³ to 14,705,604m³ for 2024-25 RF, a relatively small percentage movement (1%) and within the normal range of variation.

The 2025-26 Month volumes have increased by 963,098m³ to 15,312,793m³ in 2025-26 (6.7%). This is primarily due to the increased volumes and high Settleable Solids fixed strengths at DPID 3800A Cooke Aquaculture (+515,000m³) and DPID 1219A02 Grahams Dairies (+270,000m³) as detailed in Line P2.190 above.

There is no impact from the increase in discharge volume at DPID 15137A (Ayr Environmental Services Operations Limited) as, due to receiving sub-primary TE treatment, its volumes are not included in Line P2.191.

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 £1,157,394 to £17,186,757 in 2024-25 RF, an increase of 7.2%. This increase is mainly due to the wholesale charges increase (8.8%%), with a small reduction by the drop in the Availability charging parameters as described in lines P2.186 – P2.188.

The 2025-26 Month charges have increased by £1,609,555 to £18,811,855, an increase of 9.4%. The price increase (9.9%) is offset by the overall drop in the Availability charging parameters as described 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 (m³).

This has increased by £1,191,604 to £16,830,695 in 2024-25 RF, an increase of 7.6%. This is mainly due to the wholesale charge increase (8.8%%), offset by the slightly lower volumes as noted in Lines P2.189 to P2.191.

The 2025-26 Month charges have increased by £3,012,517 to £18,914,379, an increase of 18.9%. This is the combined effect of the higher volumes, described in lines P2.189 to P2.191, and the increase in wholesale charges (9.9%).

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

There has been an increased of £59,925 from £139,561 in 2023-24 RF to £199,486 in 2024-25 RF, an increase of 43%%. This is due to increased volume at existing gap sites, the largest being at SGN Futures (Fife Energy Park) and Scottish Prison Service (HMP Glasgow) having a combined increase of £47k.

The 2025-26 Month charges are now £258,851, which has increased by £31,795 (+14%) from £227,056 in 2024-25 Month. There are 6 new gap sites with combined charges of £69k, the largest being DPID 11335A Deerdykes Bioenergy Limited (+£54k). This is offset by 5 DPIDs being discontinued (-£12k) and lower charges at existing gap sites, the largest being at 80416A, Vault City Brewing (-£17k).

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 from £38,789 in 2022-23 RF to £37,056 in 2024-25 RF has decreased by £1,733 (4.5%). The number of vacant Discharge Points has decreased by 7 to 38 in 2024-25 RF with an average charge of £1.0k/year compared to 45 vacant Discharge Points in 2023- 24 RF with an average charge of £0.9k/year.

There is also a drop in total revenue from vacant properties of £33,658 from £73,608 in 2024-25 Month to £39,950 for 2025-26 Month resulting of 21 DPIDs(£32k) moving back to occupied. There is a small drop in charges for existing vacant DPIDs, which is offset by 10 new DPIDs becoming vacant during the 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

The total revenue from vacant gap site discharge points has increased by £9,531 from £136 in 2023-24 RF to £9,667 in 2024-25 RF. The number of vacant discharge points has increase from 1 to 3 in 2024-25 RF, the largest impact being from 11022C Scottish Prison Service (HMP Glasgow) which was flagged as vacant for part of the year (+£9k).

The one vacant gap site with a Trade Effluent consent in the 2023-24 Month has now been discontinued. A new vacant gap site DPID, 11022C Scottish Prison Service (HMP Glasgow), was initially flagged as vacant at the start of 2025-26, giving £11,459 charges in Line P2.208B for 2025-26 monthly. This has since been amended and will be corrected when 2025-26 RF is run.

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 9,121 in 2023-24 RF to 8,944 in 2024-25 RF and decreased from 9,052 in 2024-25 Month to 8,886 in 2025-26 Month. These are relatively small movements and are consistent with the trend 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 1,160 in 2023-24 RF to 1,151 in 2024-25 RF and decreased from 1,157 in 2024-25 Month to 1,147 in 2025-26 Month. These are relatively small movements and are consistent with the trend 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 15.1% from £4,683 in 2023-24 RF to £5,391 in 2024-25 RF and has increased by 42.4% from £4,945 in 2024-25 Month to £7,041 in 2025-26 Month. The increase is linked to the price increase and the addition of new supply points to a small existing base.

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. This value has been updated for 2023-24 RF where the formula had been overwritten by a number.

P2.218 Total revenue from field troughs and drinking bowls related to vacant properties

Field troughs and drinking bowls revenue from vacant premises has decreased by 7.3% from 64,376 in 2023-24 RF to 59,669 in 2024-25 RF and decreased by 7.6% from 72,511 in 2024-25 Month to 67,025 in 2025-26 Month. This decrease is primarily due to sites returning to occupied status, with a secondary impact from supply points being deregistered from the market.

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

Field troughs and drinking bowls revenue from both gap sites and vacant properties has increased by 12.4% from 1,698 in 2023-24 RF to 1,909 in 2024-25 RF, driven by supply points brought into charge in 2023-24, now attracting full-period charges in 2024-25.

Field troughs and drinking bowls revenue from both gap sites and vacant properties has decreased by 25.4% from 2,590 in 2024-25 Month to 1,931 in 2025-26 Month. This decrease is primarily due to sites returning to occupied status, with a secondary impact from a supply point being deregistered from the market.

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 of 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 static at the end of September level throughout 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 domestic 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 reported 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 the Credit Note Provision, which takes account of changes to billing for prior years.

3.2 Introduction

3.2.1 Data sources and confidence grades

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

The confidence grade for Household Properties has moved to B3 for all rows in P3 for AR26 following the correction to allocations as a result of the queries raised by Consumer Scotland (see section 3.2.2 below). Previously some rows were B2 and some B3. 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 and to split out the various combinations of CTR and WCRS.

3.2.2 Data Improvement Programs

Following queries from Consumer Scotland about discrepancies between analysis of the level of household affordability support and Scottish Government reports on Council Tax Relief, issues have been identified 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 in future. 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. For the reasons set out in section 3.1 above, these derived values will always differ from actual reported revenue in the M Tables.
- 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.). A restated version of the AR25 P Tables has already been provided to WICS.
- 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. Further details on these A Table impacts are included in the A Table commentary.

3.2.3 Assumptions used for forecasted data

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, 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. The Total number of properties with unmeasured water (P3.17) has increased by 16,424 from 2,667,678 in AR25 to 2,684,102 in AR26.

P3.19 – P3.20 Tariff multipliers: Band D equivalent multipliers

This table shows the Band D coefficients and equivalent multipliers 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 £607,433,994 for AR26, an increase of £58,807,310 from Restated AR25.

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 2025. The confidence grade is B2 for AR26.

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 decreased from 326 in AR25 to 320 in AR26.

This change is due to 15 customers moving away from measured charges (12 customers moving to unmeasured Council Tax-based charges and 3 being reclassified as non-household), which is offset by 9 new domestic measured customers (6 moving from non-household and 3 customers from unmeasured).

P4.6 – P4.9 Tariff multipliers: volumes - measured household properties

These lines show the volumes at measured households, split to show the first 25m³ per annum (P4.6) and volumes over 25m³ per annum (P4.7). Line P4.8 is zero as all measured households have 20mm meters. In line with property numbers reported in Lines P4.1, the first 25m³ per annum has decreased from 7,184m³ in AR25 to 7,110m³ in AR26. The volume over 25m³ per annum has decreased from 82,863m³ in AR24 to 65,346m³ in AR25. It has been found that, for 2 new measured properties in the AR25, the volume was miscalculated and overstated by 21,561m³. The correction of the volumes at these 2 properties is the main cause of the reduction seen in AR26.

The difference between P4.9 and A2.8 (Measured household volume of water delivered (including losses)) is the inclusion of volume for Underground Supply Pipe Losses (UGSPL) in the A2.8 volumes.

To clarify, the table below shows a reconciliation of P4.9 to A2.8 values.

Line Ref	Description	Units	2025-26
P4.9	Total - Tariff multipliers: volumes - measured household properties	m3	72,456
P4.9	Divide by 365 days and 1,000m3/MI	MI/day	0.199
	Add in Meter Error (4.1% of P4.9 vol)	MI/day	0.008
	Total incl meter error	MI/day	0.207
A2.8	Measured household volume of water delivered (including losses)	MI/day	0.207

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 2025-26 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 2025-26 Charges Scheme.

P4.17 – P4.21 Revenue - measured household properties

These are calculated lines giving the revenue for the year, based on the September 2025 data. The total charges have decreased from £172,854 in AR25 to £167,675 in AR26, a change of -3.00%. This is the result of the decrease in property numbers and volumes as described above offset by the increase in the tariffs of 9.90%.

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 2025 WIC4 Returns submitted to Scottish Water by local authorities.

The confidence grade for Household Properties has moved to B3 for all rows in P5 for AR26 following the correction to allocations as a result of the queries raised by Consumer Scotland (see section 5.1.2 below). Previously some rows were B2 and some B3. 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 and to split out the various combinations of CTR and WCRS.

5.1.2 Data Improvement Programs

As described for P3 Unmeasured Household properties with Water, the errors identified and changes made to the allocation process resulting from the Consumer Scotland queries have also impacted P5 Unmeasured Household properties with Wastewater. The

As stated in section 3.2.1, 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. For the reasons set out in section 3.1 above, these derived values will always differ from actual reported revenue in the M Tables.
- 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.). A restated version of the AR25 P Tables has already been provided to WICS.
- The AR25 A Table submission slightly understated the number of unmeasured households billed (by 13k properties for wastewater). The reported number of connected unmeasured households are not affected. Further details on these A Table impacts are included in the A Table commentary.

5.1.3 Assumptions used for forecasted data

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 a growth of 19,563 unmeasured household billed properties for water for 2026/27, in line with the forecast used in line A1.16.

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. The Total number of household properties with unmeasured wastewater (P5.17) has increased by 15,412 from 2,558,652 in AR25 to 2,574,064 in AR26.

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

This table shows the Band D coefficients and equivalent multipliers 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 £667,022,875 for AR26, an increase of £64,463,532 from Restated AR25.

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 2025. The confidence grade is B2 for AR26.

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 AR26 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 decreased from 65 in AR25 to 62 in AR26, returning to the decreasing trend seen previously.

This change was due to 4 properties shifting to council tax-based unmeasured charges, which was partially offset by 1 new measured customer with foul sewerage connections.

P6.6 – P6.9 Tariff multipliers: volumes - measured household properties

These lines show the waste volumes at measured households, split between the first 23.75m³ per annum (P6.6) and volumes over 23.75m³ per annum (P6.7). Line P6.8 is zero as all measured households have 20mm meters. In line with property numbers reported in Line P6.1, the first 23.75m³ per annum has decreased from 1,310m³ in AR25 to 1,238m³ in AR26. The volume over 23.75m³ per annum has also decreased from 7,643m³ in AR25 to 7,559m³ in AR26.

There is no difference between lines P6.9 and A3.5 in AR26. The wastewater volumes reported in line A3.5 are for households which can be associated with a Drainage Operational Area (DOA). For AR26 all properties have been linked to a DOA. The calculation between P6.9 and A3.5 is shown in the table below.

Line Ref	Description	Units	2024-25
P6.9	Total - Tariff multipliers: volumes - measured household properties	m3	8,797
P6.9	Divide by 365 days and 1,000m3/MI	MI/day	0.024
	Excluded volume for property not in DOA	MI/day	0.000
	Total incl meter error	MI/day	0.024
A3.5	Measured household volume of water delivered (including losses)	MI/day	0.024

P6.10 – P6.13 Tariffs: fixed charge measured household properties

These are the fixed charges applied during the year as per the 2025-26 Charges Scheme.

P6.14 – P6.16 Tariffs: volumetric charge measured household properties

These are the volumetric charges applied during the year as per the 2024-25 Charges Scheme.

P6.17 – P6.21 Revenue - measured household properties

These are calculated lines giving the revenue for the year, based on the September 2025 data. The total charges have increased from £31,662 in AR25 to £33,680 in AR26, a change of 6.4%. This is the combined result of the decrease in property numbers and volumes as described above offset by the increase in the tariffs (+9.90%).

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 decreased by 27 from 572 in AR25 to 545 in AR26. This change is due to 19 properties at Strathallan School being redesignated as non-household properties by the SAA, and a reduction of 12 properties at the Kyle of Bute Lodges, where site verification confirmed surface drainage goes to a private septic tank. These reductions are offset by 4 new properties added for surface drainage only (Anamcata Developments).

The number in Line P6.31 is then converted to Band D equivalent properties by weighting total number of properties in each band by the ratio of the charge for the band relative to Band D (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 2025 data. The total charges have increased from £62,331 in AR25 to £64,325 in AR26. This is the combined effect of additional properties and the increase in tariffs (+9.8%).

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.