

Statement of Significant Changes

In relation to the Wholesale
Charging Structures 2026/2027



YorkshireWater

Published October 2025

How to view this document

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Our contents page links to every section within this document. Clicking on a specific section will instantly take you to it.

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1 There are also many other clickable links within this document which we've made easy to spot by underlining and **highlighting** them in blue.

Accessibility matters.

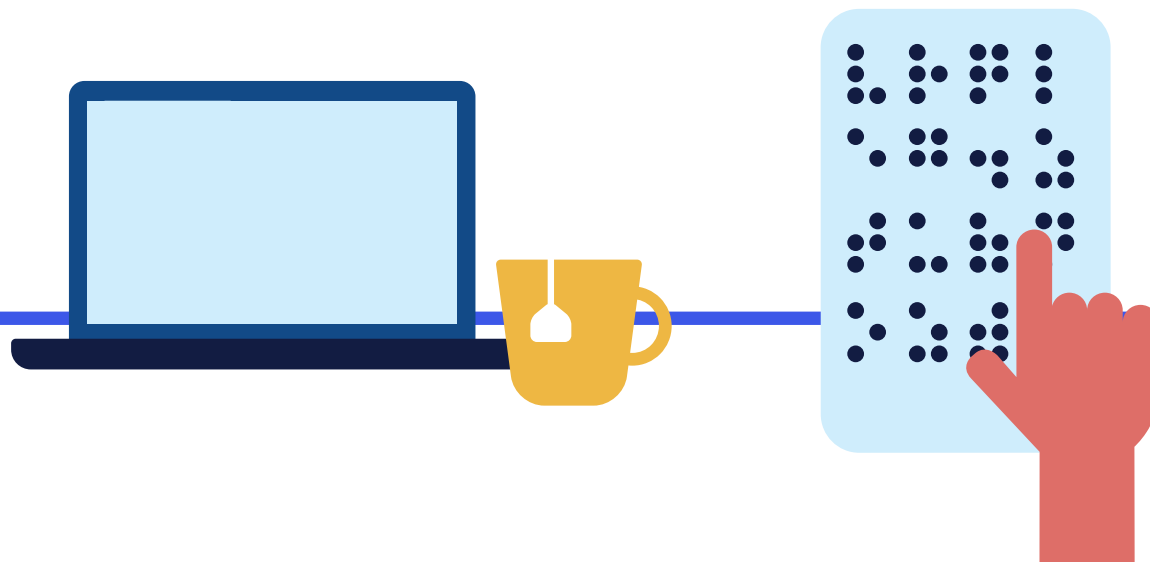
That's why we want all of our customers to be able to engage, navigate, and understand our Statement of Significant Changes.

By using assistive technology like screen readers, text-to-text speech programmes and Braille displays, we can provide equal access to anyone with visual, mobility, or cognitive impairments.

We've taken steps to ensure this document supports additional accessibility needs:

- Screen readers will recite content in a logical order, as well as identifying headers and providing alternative text for images.
- Table of contents and bookmarks to aid navigation.
- Easy-to-read text that's structured using headings, clear paragraphs and tables.
- Comfortable colour contrast.

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Statement of Significant Changes

In relation to primary Wholesale Charges 2026/2027

This statement of significant changes is published in line with the “Wholesale charging rules issued by the Water Services Regulation Authority under sections 66E and 117I of the Water Industry Act 1991” section A2.

We are required, no later than 13 October 2025, to inform stakeholders if we intend to make any significant changes to our primary charges.

As defined by Ofwat in the Wholesale Charging Rules, Wholesale Charges relate to the charges water and sewerage undertakers can impose on retailers for wholesale water and wastewater services.

We would like to note that there is an outstanding consultation on changes to the charging rules, which Ofwat have stated would take effect on 1 April 2027 if implemented. We have assessed the potential impacts from the consultation, and currently understand that the proposals would not lead to significant changes to our current wholesale charging structure or methodology for calculating such charges for 2026/2027. Therefore we have set our indicative Wholesale Charges on the rules currently in place and have not adjusted for proposed changes.

Whilst we have not made any significant changes to methodology or introduced any new tariffs, we have seen an increase in our indicative Wholesale Charges bill assessment for dual customers an impact of between 6.0% to 6.7%.

The increases are due to the overarching revenue increase and changes in our underlying forecasts of customers and reduction in consumption relating to the ongoing economic climate.

We have set our indicative Wholesale Charges using a reasonable expectation of the allowed revenues that we will receive using the information as published within our 2024/2025 Annual Performance Report (APR), which may change following the outcome of Ofwat’s in-period determination process.

After taking into account the considerations noted above, we anticipate that the final Wholesale Charges will differ by more than an indexation variance to the indicative Wholesale Charges. As per the Wholesale Charging guidance we will publish the explanation of movements within the Board Assurance Statement, which will accompany the Final Wholesale Charges.

Thank you for reading



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