

# Yorkshire Water Wholesale Board Assurance Statement 2026/2027



Published January 2026



Yorkshire Water

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

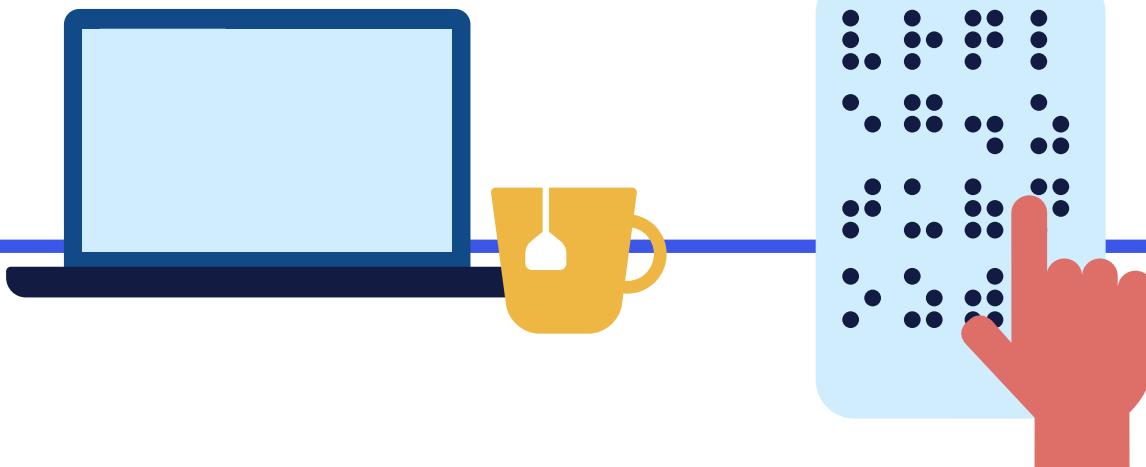
## Accessibility matters.

**That's why we want all of our customers to be able to engage, navigate, and understand our Wholesale Board Assurance Statement 2026/2027.**

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.



# Contents

**We've created colour-coded sections to help you to navigate this report easily. Just click on the section you are interested in on the contents page, and it will navigate you to that section.**

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# 1. 2026/2027 Wholesale Charges Board Assurance Statement



# Yorkshire Water Services Limited

## 2026/2027 Wholesale Charges Board Assurance Statement

**In making this assurance statement, the Board has considered the requirements set out by Ofwat in its Wholesale Charging Rules, reissued in October 2025, and confirms that, to the best of its knowledge, having made all due inquiries and based on appropriate sources of evidence, that:**

- the company complies with its legal obligations relating to the indicative Wholesale Charges it has published;
- the Board has assessed the effects of the new charges on water supply and sewerage licensees (as a whole or in groups) who are retailing wholesale services and on customers occupying Eligible Premises (as a whole or in groups) and approves the impact assessments and handling strategies developed in instances where bill increases for licensees (as a whole or in groups) who are retailing wholesale services and on customers occupying Eligible Premises (as a whole or in groups) exceed 5%;
- the company has appropriate systems and processes in place (including up-to-date models and data) to make sure that the information published about its indicative Wholesale Charges is accurate;
- the company has consulted with relevant stakeholders in a timely and effective manner on its indicative Wholesale Charges;

Whilst we have not made any significant changes to methodology or introduced any new tariffs from 2025/2026, we have seen significant increases within our bill impact assessment driven by the increased investment in 2025–2030 based on the Ofwat Final Determination for PR24 and the impact of November 2025 CPIH. We have included the table below to show the ranges of increase across our assessment in our combined and single service customer bills.

Bill impact against 2025/2026 charges	Wholesale Charges - NHH	
	Final Charges	
	Min	Max
Combined bill – Yorkshire	6.7%	7.1%
Combined bill – York	7.5%	8.0%
Water – Yorkshire	3.0%	3.0%
Water – York	3.0%	3.0%
Sewerage – Yorkshire	9.5%	9.9%
Trade Effluent – Yorkshire	9.9%	9.9%

The increases from 2025/2026 are mainly due to the impact of November CPIH and the step up in allowed revenues within the Ofwat Final Determination for PR24, as published by Ofwat on the 19 December 2024.

The FD24 increase in revenue reflects the increases in required investment to deliver the regulatory requirements through the next Price Review, 01 April 2025 to 31 March 2030, this has been offset in 2026/2027 by the adjustment for the blind year reconciliation outcome, which we have chosen to fully recognise in 2026/2027.

**We set out below an overview of the 6.2% increase in wholesale revenue allowances from 2025/2026 (£1,547m) to 2026/2027 (£1,642m) to illustrate this:**

£m	Water	Waste	Wholesale total	% variance in wholesale revenue
<b>2025/2026 Revenue allowances</b>	<b>666</b>	<b>881</b>	<b>1,547</b>	<b>0.0%</b>
<b>Inflation – November 2025 forecast 3.57%</b>	24	31	<b>55</b>	3.6%
<b>2026/2027 changes in allowed revenue:</b>				
Changes in allowed revenue from the impact of price review (large increase in investment obligations)	5	59	<b>65</b>	4.2%
PR24 – blind year reconciliation ODI	5	(14)	<b>(9)</b>	-0.6%
PR24 – blind year reconciliation others	(21)	5	<b>(16)</b>	-1.0%
<b>2026/2027 Revenue allowances</b>	<b>679</b>	<b>964</b>	<b>1,642</b>	<b>6.2%</b>
<b>% revenue movement</b>	<b>1.9%</b>	<b>9.4%</b>	<b>6.2%</b>	—

Within our indicative Wholesale Charges, published on 13 October 2025, we highlighted the range of anticipated charges to be between 6.0% and 6.4% for dual NHH Yorkshire Water customers. We have included a reconciliation from the indicative wholesale charges range to the final wholesale charges in section 6 within our published Wholesale Board Assurance Statement.

The increase between our publications is due to an update in our underlying consumption assumptions for non-household customers based on more up to date 2025/2026 data, which have seen a decrease of c3% compared to the information we included within the IWC calculations.

**The Board owns and is accountable for the development of the Wholesale Charges document. The Wholesale Charges document and this supporting assurance statement was approved collectively by the Board in January 2026.**

**Signed by Yorkshire Water Services Limited Board of Directors**



**Vanda Murray**  
Independent Non-Executive Chair



**Nicola Shaw**  
Chief Executive Officer



**Martin Gee**  
Chief Finance Officer



**Andrew Merrick**  
Independent Non-Executive Director



**Andrew Wyllie**  
Senior Independent Director



**Ray O'Toole**  
Non-Executive Director



**Andrew Dench**  
Non-Executive Director



**Isabelle Caumette**  
Non-Executive Director



**Wendy Barnes**  
Independent Non-Executive Director



**Simon Beer**  
Non-Executive Director



**Furqan Alamgir**  
Independent Non-Executive Director



**Nicola Medalova**  
Independent Non-Executive Director

# **2. Charges data assurance summary – Yorkshire Water Services Ltd**



# Charges data assurance summary – Yorkshire Water Services Ltd

**The governance in place and the assurance process detailed below in the production of the Wholesale Charges, allows the Board to review and provide confidence in the charges we publish and the assurance processes we have followed.**

The Board of Directors sign the 'Board Assurance Statement' which confirms:

The Charges comply with our legal requirements.

Whilst we have not made any significant changes to methodology or introduced any new tariffs from 2025/2026, we have seen significant increases within our bill impact assessment driven by the increased investment in 2025–2030 based on the Ofwat Final Determination for PR24 and the impact of November 2025 CPIH. The bill impacts are between 6.7% to 7.1% for dual NHH Yorkshire Water customers.

The increases from 2025/2026 are mainly due to the impact of November CPIH and the step up in allowed revenues within the Ofwat Final Determination for PR24, as published by Ofwat on the 19 December 2024. The FD24 increase in revenue reflects the increases in required investment to deliver the regulatory requirements through the next Price Review, 01 April 2025 to 31 March 2030, this has been offset in 2026/2027 by the adjustment for the blind year reconciliation outcome, which we have chosen to fully recognise in 2026/2027.

We have set our 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") and Ofwat's published final in-period determination.

Within our indicative Wholesale Charges, published on 13 October 2025, we highlighted the range of anticipated charges to be between 6.0% and 6.4% for dual NHH Yorkshire Water customers. We have included a reconciliation from the indicative wholesale charges range to the final wholesale charges in section 6 within our published Wholesale Board Assurance Statement.

The increase between our publications is due to an update in our underlying consumption assumptions for non-household customers based on more up to date 2025/2026 data, which have seen a decrease of c3% compared to the information we included within the IWC calculations.

We have consulted with the relevant stakeholders in a timely and effective manner.

Appropriate systems and processes are in place to ensure the data and information contained in the Charges and additional information is accurate.

## Completed assurance levels explained

By mapping our assurance activities into three levels, the Board are given confidence that sufficient assurance is provided at the right time. Challenges can be investigated and an explanation provided at the earliest opportunity. A description of the levels of assurance is provided in the diagram on the next page. This includes both internal and external review.

## Charges assurance levels explained

### Level 1

#### Business operations

Level 1 assurance comes from controls in our front-line operations. It takes place throughout the year. We regularly review our processes, systems and controls to make sure we report accurately. It includes having the right people in the right roles, who are responsible for delivering a service, for example our named data providers and data managers.

The value of this assurance is that it is timely and comes from the business experts who understand the performance and the challenges faced.

### Level 2

#### Oversight functions

Level 2 assurance comes from oversight teams with specialist knowledge, such as our Finance, Regulation and Legal teams. This assurance is separate from those who have responsibility for delivery as described in Level 1. This assurance can comprise of compliance reviews, process effectiveness reviews and policy reviews. It can advise on improvement or enforce compliance.

The value of this assurance is that those involved will review information for technical accuracy, compliance and against wider company expectations.

### Level 3

#### Independent assurance

Level 3 assurance is carried out by independent assurance providers. This includes our internal audit function, the customer forum and other external experts. The teams that carry out this assurance operate to professional and ethical standards. This means they will form their own opinions on the information and evidence they review.

The value of this assurance is that it is independent of line managers and the organisation. The team inform senior management but report to the Board.

### Senior management

Receives the assurance findings and makes sure appropriate action is taken to respond to the findings.

### Customers and stakeholders

### The Board

Receives the outcomes of all assurance activities and approves the information and publications.

### Board Audit Committee

Receives the audit findings and any actions. The Board Audit Committee directly oversee the governance in place to produce our information.

## Level 1:

- All data inputs into the tariff model are from assured data sources, internal experts or forecasted.
- The tariff model is updated, and calculation input checks are reviewed.
- All movements in tariffs are reviewed and bill impacts assessed.
- Level 1 assurance ensures we remain compliant with the relevant revenue controls.
- Level 1 assurance confirms we are compliant with the published charges principles and guidelines.

## Level 2:

- The Tariff Steering Group, which included internal business experts in regulatory finance, retail services and tariffs held several meetings to discuss charging policy, strategy and governance.
- A qualified member of our internal legal team is asked to agree any changes to the charges scheme book.
- The Tariff Steering Group has confirmed that the methodology has been followed, the resulting charges comply with the charging guidance requirements, the proposed tariffs meet regulatory requirements and the assurance process has been completed.

## Level 3:

- External independent assurance was provided by our assurance provider AtkinsRealis, they;
  - assured the charges model to ensure the calculations are robust and the model is fit for purpose.
  - assured the charges model for compliance with charging principles and guidelines.
- A paper is submitted to the Board which contains;
  - a summary of both assurer's findings – this allows a check to the Charging principles and guidelines;
  - the timetable for completion – this gives confidence the process is under control and all reporting requirements will be achieved;
  - tables comparing charges – this provides a transparent review of the movements in charges.
- Internal Audit complete an annual billing audit, to confirm that the tariffs have been included within the billing system correctly.

## There are two Board Assurance Statements;

- Charges Scheme – this relates to the end user charges.
- Wholesale Charges – excluding retail.

These are clearly visible in the separate sections to which they apply.

[yorkshirewater.com/our-charges](http://yorkshirewater.com/our-charges)

[yorkshirewater.com/business/wholesale-charges](http://yorkshirewater.com/business/wholesale-charges)

# 3. Wholesale Charges rules compliance review

### 3. Wholesale Charges rules compliance review

Rule number	Scheme rule	Are we compliant?	Evidence
1 – 6	<b>Introduction and interpretation</b>	n/a	
<b>Publication</b>			
7	Each water undertaker must publish the Wholesale Charges payable by a water supply licensee for the supply of water to Eligible Premises that are connected to the undertaker's supply system. This includes the Eligible Premises to which a Special Agreement would otherwise apply (although nothing in these rules requires the publication of a customer's name or address).	Compliant	We will publish our final wholesale charges on the 13 January 2026, in line with Ofwat requirements. This will include the Eligible Premises to which a Special Agreement would apply.
8	Each sewerage undertaker whose area is wholly or mainly in England must publish the Wholesale Charges payable by a sewerage licensee in respect of the provision of sewerage services to Eligible Premises that are connected to the undertaker's sewerage system. This includes the Eligible Premises to which a Special Agreement would otherwise apply (although nothing in these rules requires the publication of a customer's name or address).	Compliant	As above.
9	Each relevant undertaker must also, as a minimum, publish the Wholesale Charges (or the methodology for calculating such charges where the charges cannot be determined in advance) that would, where relevant, be payable by a water supply or sewerage licensee for: <ol style="list-style-type: none"> <li>the replacement of lead service pipes;</li> <li>the provision and maintenance of fire hydrants;</li> <li>damage to apparatus;</li> <li>the carrying out of inspections to ascertain whether any provision contained in or made or having effect under the Water Industry Act 1991 with respect to any water fittings or with respect to the waste or misuse of water is being or has been contravened;</li> <li>site inspections;</li> <li>the provision and use of standpipes</li> <li>the testing of metres; and</li> <li>the disconnection of a service pipe (or for otherwise cutting off a supply of water) to any premises and the reconnection of such premises to a water main.</li> </ol>	Compliant	The list of non-primary charges includes but is not limited to those set out in the wholesale charging rules.
10	Wholesale Charges must be published by 13 January in the year immediately preceding the Charging Year in relation to which they have effect.	Compliant	The wholesale charges will be published on the 13 January 2026 in line with the wholesale charging rules.
11	Wholesale Charges must be published on a relevant undertaker's website and in such other manner as the undertaker considers appropriate for the purpose of bringing it to the attention of persons likely to be affected by it.	Compliant	We clearly publish current and prior year wholesale charges on our website, within the 'Business' section, under 'Useful Information' – Wholesale Charges.

Rule number	Scheme rule	Are we compliant?	Evidence
12	Wholesale Charges must be published with such additional information or explanation as is necessary to make clear what services are covered by each charge.	Compliant	You will find additional information and an explanation of the services covered by each charge in the Wholesale Charges 2026/2027.
<b>General charging principles</b>			
13	Relevant undertakers whose areas are wholly or mainly in England must determine what types of charges may or may not be imposed and the amount of any charges that may be imposed in accordance with the principle that Wholesale Charges should reflect: <ul style="list-style-type: none"> <li>a. fairness and affordability;</li> <li>b. environmental protection;</li> <li>c. stability and predictability; and</li> <li>d. transparency and customer-focused service.</li> </ul>	Compliant	The charges imposed are aligned to the total allowable revenue forecasts published in the PR24 Final Determination, reflecting the allowable expenditure over AMP8.
<b>Principles for determining the amount of charges</b>			
14	Consistent principles and methodologies must be applied to the calculation of charges for different classes of Eligible Premises, regardless of the services provided. For the avoidance of doubt, when trialling new charging structures undertakers may (for an appropriate limited period) impose different charges to customers participating in the trial as compared with customers who are not participating in the trial even if, absent the trial, the charges imposed would be the same for both groups.	Compliant	We confirm that the same principles and methodologies have been applied as previous years. Calculations and methods are unchanged. Where appropriate data is drawn directly from the 2024/2025 APR submission.
15	Charging structures must reflect the long-run costs associated with providing the relevant service.	Compliant	There have been no changes to the charging structure during the year. As long-run costs are built in to the total allowable revenue published in the FD, and the charging structure is aligned to the total allowable revenue in the FD.
16	Differences between charges for services provided to Eligible Premises that are larger users of water and sewerage services and charges for services provided to Eligible Premises that are smaller users of water and sewerage services must only be based on cost differences associated with differential use of network assets, differential peaking characteristics, different service levels and/or different service measurement accuracy.	Compliant	We apply a 'falling block' tariff structure to account for different customer types, seasonal peaking characteristics are not applied.
17	Where cost differences associated with differential peaking characteristics are used as a basis for differences between charges for services provided to Eligible Premises that are larger users of water and charges for services provided to Eligible Premises that are smaller users of water, the charges fixed on that basis must be structured on an appropriate peak demand basis.	Compliant	No seasonal differentials or peaking characteristics are applied.

Rule number	Scheme rule	Are we compliant?	Evidence
18	Charges for sewerage services must take into account the different pollutant loads associated with foul water, trade effluent, surface water draining from Eligible Premises and surface water draining from highways.	Compliant	Separate tariffs apply to the different customer types, the current charging structure separates charges between sewerage service, trade effluent, surface water from premises, foul water and surface water from highways.
<b>Unmetered charges</b>			
19	No Unmetered Wholesale Charges may be imposed unless the basis on which those charges are fixed or determined is clear and, in the case of Rateable Value Charges, it is clear: <ul style="list-style-type: none"> <li>a. which Rating Valuation List charges are fixed or determined by reference to;</li> <li>and</li> <li>b. if the undertaker uses a different value or other amount to that specified in such a list, the methodology or other basis on which that different value or other amount is calculated.</li> </ul>	Compliant	The basis of unmetered wholesale charges is consistent with previous years – based on property rating valuations, which are unchanged since 1989.
<b>Wastewater charges</b>			
20	Sewerage undertakers whose area is wholly or mainly in England must, in relation to each period beginning on or after 1 April 2020, separate Wholesale Charges for sewerage services provided to Eligible Premises into separate charges for the reception, treatment and disposal of: <ul style="list-style-type: none"> <li>a. foul water;</li> <li>b. trade effluent;</li> <li>c. surface water draining from Eligible Premises; and</li> <li>d. surface water draining from highways.</li> </ul>	Compliant	Separate tariffs apply to the different customer types, the current charging structure separates charges between sewerage service, trade effluent, surface water from premises, foul water and surface water from highways.
21	Sewerage undertakers must provide for an appropriate reduction in the Wholesale Charges payable for the provision of sewerage services to any Eligible Premises where the sewerage undertaker knows, or should reasonably have known, that surface water does not drain to a public sewer from those premises.	Compliant	As detailed in the wholesale charges book, where a Retailer successfully demonstrates a reduction in the chargeable site area, the refund will be applied from the start of the year. Where it is demonstrated no surface water drainage charge is due a refund up to six years will be made.
<b>Trade effluent</b>			
22	Charges to be paid in connection with the carrying out of a sewerage undertaker's trade effluent functions must be based on the Mogden Formula, a reasonable variant of the Mogden formula or on a demonstrably more cost-reflective basis.	Compliant	We confirm that trade effluent charges are based on the application of the Mogden Formula.

Rule number	Scheme rule	Are we compliant?	Evidence
<b>Concessionary drainage charges</b>			
23	<p>The Wholesale Charges published by each sewerage undertaker must set out:</p> <ul style="list-style-type: none"> <li>a. the classes of community group (if any) in relation to which the undertaker allows reductions in the Wholesale Charges payable by a sewerage licensee in respect of surface water drainage from Eligible Premises; and</li> <li>b. the reductions allowed.</li> </ul>	Compliant	We do not apply concessionary drainage rates or reductions in charges to community groups, as the surface water charge differentials are not significant.
24	<p>Where a sewerage undertaker's charges scheme under section 143 of the Water Industry Act 1991 includes a provision designed to reduce charges to community groups in respect of surface water drainage from their Eligible Premises, the amount of Wholesale Charges payable by a sewerage licensee in respect of the provision of sewerage services to Eligible Premises occupied by community groups must be determined in accordance with the principles that:</p> <ul style="list-style-type: none"> <li>a. Wholesale Charges must be reduced in relation to the same classes of community group; and</li> <li>b. the reductions in Wholesale Charges must be the same and apply for the same period.</li> </ul>	Compliant	We do not apply concessionary drainage rates or reductions in charges to community groups, as the surface water charge differentials are not significant.
<b>Special Agreements</b>			
25	Where a Special Agreement would apply to the provision of services to Eligible Premises if the undertaker continued to provide the services, a relevant undertaker must impose on a water supply licensee or, as the case may be, a sewerage licensee only such charges as would enable the licensee to charge for those services at the same rate or rates as would have applied if the Special Agreement had applied.	Compliant	We have included the details of our special agreements – YKPOT1 to YKPOT49.
<b>Small companies</b>			
26	Paragraph 10 of these rules does not apply to New Appointees. Instead New Appointees must publish their Wholesale Charges (or the methodology for calculating such charges) no later than 28 January in the year immediately preceding the Charging Year in relation to which they have effect.		

Rule number	Scheme rule	Are we compliant? Evidence
<b>Annex: Information requirements</b>		
A1	<p>Each undertaker should provide to the Ofwat an assurance statement from its Board of Directors and publish its statement no later than the time of publication of its final Wholesale Charges confirming that:</p>	
<p>a. the company complies with its legal obligations relating to the Wholesale Charges it has published;</p>		
	Compliant	<p>The report from AtkinsRealis provided assurance to the Board we are compliant with our legal obligations relating to the wholesale charges we publish.</p>
<p>b. the Board has assessed the effects of the new charges on water supply and sewerage licensees (as a whole or in groups) who are retailing wholesale services and on customers occupying Eligible Premises (as a whole or in groups) and approves the impact assessments and handling strategies developed in instances where bill increases for licensees (as a whole or in groups) who are retailing wholesale services and on customers occupying Eligible Premises (as a whole or in groups) exceed 5%;</p>	Compliant	<p>Whilst we have not made any significant changes to methodology or introduced any new tariffs, we have seen an increase in our bill assessment impact of between 6.7% and 7.1% for dual NHH Yorkshire Water customers.</p>
<p>The increases from 2025/2026 are mainly due to the impact of November CPIH and the step up in allowed revenues within the Ofwat Final Determination for PR24, as published by Ofwat on the 19 December 2024.</p>		
<p>We have set our Wholesale Charges to meet the regulatory revenue allowances as included within the Ofwat Final Determination for PR24.</p>		
<b>Annex: Information requirements</b>		
<p>c. the company has appropriate systems and processes in place (including up-to-date models and data) to make sure that the information published about its Wholesale Charges is accurate;</p>	n/a	<p>AtkinsRealis provided assurance on the charges model its inputs and calculations. The Board was provided with a detailed report.</p>
<p>d. the company has consulted with relevant stakeholders in a timely and effective manner on its Wholesale Charges; and</p>	Compliant	<p>See stakeholder consultation table.</p>
<p>e. where final Wholesale Charges are significantly different from the indicative Wholesale Charges published for the same period, the Board has considered the reasons why those changes occurred and has issued a statement explaining why those changes were not anticipated and/or mitigated. For these purposes, "indicative Wholesale Charges" means the information referred to in A3 below and charges are "significantly different" if a reasonable person would consider the changes to be material.</p>	n/a	<p>Within our indicative Wholesale Charges, published on 13 October 2025, we highlighted the range of anticipated charges to be between 6.0% - 6.4%, our final range is 6.7% and 7.1% for dual NHH Yorkshire Water customers. The movement between our publications is due to an update in our underlying consumption assumptions for non-household customers, a decrease of c3%.</p>

Rule number	Scheme rule	Are we compliant?	Evidence
<b>Indicative charging information</b>			
A2	A2 Not used	n/a	
A3	No later than 13 October, each undertaker (other than a small company) should provide to the Ofwat and publish indicative Wholesale Charges. For these purposes, "indicative Wholesale Charges" are the primary Wholesale Charges that the undertaker reasonably expects to fix for the following period (based on the information available to it at that time).	Compliant	Published October 2025
A4	<p>No later than 13 October, each undertaker (other than a small company) should, if it intends to make any significant changes to its primary Wholesale Charges, provide to the Ofwat and publish a statement of significant changes. For these purposes:</p> <ul style="list-style-type: none"> <li>a. changes to the level of primary Wholesale Charges, or to the methodology for calculating them, will be significant if a reasonable person would consider them to be material; and</li> <li>b. a statement of significant changes should include: <ul style="list-style-type: none"> <li>i. what changes are expected;</li> <li>ii. how water supply and sewerage licensees (as a whole or in groups) and customers occupying Eligible Premises (as a whole or in groups) are likely to be affected; and</li> <li>iii. the handling strategies that may be adopted by the undertaker or why the undertaker considers that no handling strategies are required.</li> </ul> </li> </ul>	Compliant	Published October 2025

Rule number	Scheme rule	Are we compliant?	Evidence
A5	<p>Each undertaker (other than a small company) should provide to the Ofwat an assurance statement from its Board of Directors and publish its statement no later than 13 October confirming, using the best available information available at that time, that:</p> <ul style="list-style-type: none"> <li data-bbox="287 586 716 676">a. the company complies with its legal obligations relating to the indicative Wholesale Charges it has published;</li> <li data-bbox="287 687 811 1069">b. the Board has assessed the effects of the new charges on water supply and sewerage licensees (as a whole or in groups) who are retailing wholesale services and on customers occupying Eligible Premises (as a whole or in groups) and approves the impact assessments and handling strategies developed in instances where bill increases for licensees (as a whole or in groups) who are retailing wholesale services to eligible customers and on customers occupying Eligible Premises (as a whole or in groups) exceed 5%;</li> <li data-bbox="287 1080 779 1226">c. the company has appropriate systems and processes in place (including up-to-date models and data) to make sure that the information published about its indicative Wholesale Charges is accurate; and</li> <li data-bbox="287 1237 811 1327">d. the company has consulted with relevant stakeholders in a timely and effective manner on its indicative Wholesale Charges.</li> </ul>	Compliant	Published October 2025

# 4. Stakeholder consultation table

## Stakeholder consultation table

Date	Overview	Details of correspondence	Stakeholder	Yorkshire Water Response
Sep-25	Post-RF Policy.	We are now looking to implement a new system for processing Post-RF refunds, and redraft our existing policy alongside this. We are asking retailers in particular for their feedback on our current policy and how we might seek to improve this.	Retailers, MOSL	Expecting full feedback by 10/10/25
Sep-25	Alternative Eligible Credit/ Alternative Payment Terms.	In line with an Ofwat review of the market's position on AEC/APT practice, we are reviewing our own provision and seeking stakeholder input on how this compares to the rest of the market.	Retailers, Ofwat	Expecting full feedback by 10/10/25
Sep-25	RWG Tariff Harmonization.	Retailers and RWG have requested we align to the Good Practice proposed earlier this year. Previous retailer engagement suggests retailers are in favour of our alignment to this. Given the complexity, we have proposed breaking this into two parts, and have requested retailer feedback on our proposed approach.	Retailers, RWG	Expecting full feedback by 10/10/25
22/09/25	CCW request for information on 2026/2027 impacts.	We received a request for information from CCW for an update on our plans for 2026/2027 charges with respect to whether we are planning any changes to our charges or attempting any rebalancing of charges that could potentially create bill shocks (or changes in charges which are significantly different from the norm) for some customers.	CCW	We completed the CCWater template to reflect the impacts on bills are assessed as being between 6.0% and 6.4% for dual NHH Yorkshire Water customers.
06/10/25	Teams meeting with CCW to discuss the indicative Wholesale Charges for October 2025.	YW met with CCW to discuss the approach to the publication of indicative Wholesale Charges. The impacts on bills are assessed as being between 6.0% and 6.4%.	CCW	
9/01/26	Teams meeting with CCW to discuss the final wholesale and retail charges for 2026/2027.	YW met with CCW to discuss the approach to the publication of final Wholesale Charges, and the movement in assumption from the indicative wholesale charges. The impacts on bills are assessed as being between 6.7% and 7.1% for dual NHH Yorkshire Water customers.	CCW	

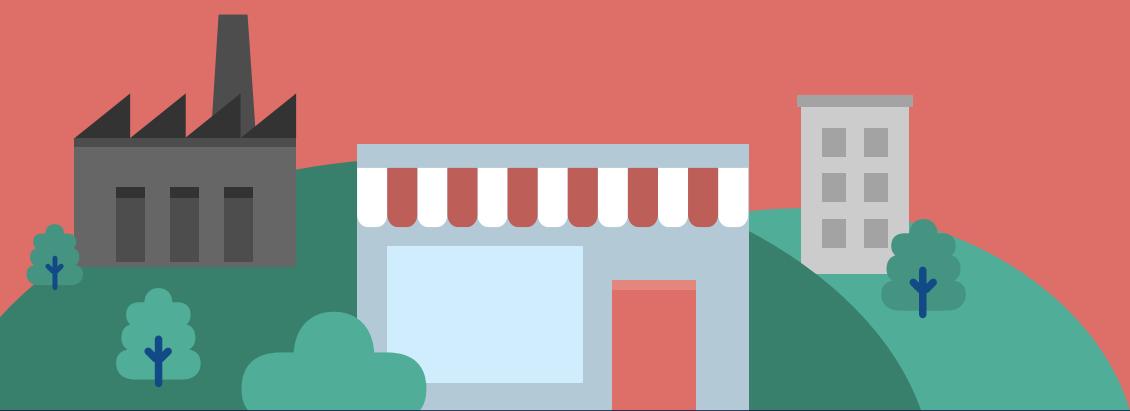


# **5. Revenue control compliance 2026/2027 review**



£m	Water	Waste	Wholesale total	% variance in wholesale revenue
<b>2025/2026 Revenue allowances</b>	<b>666</b>	<b>881</b>	<b>1,547</b>	<b>0.0%</b>
<b>Inflation – November 2025 forecast 3.57%</b>	<b>24</b>	<b>31</b>	<b>55</b>	<b>3.6%</b>
<b>2026/2027 changes in allowed revenue:</b>				
Changes in allowed revenue from the impact of price review (large increase in investment obligations)	5	59	<b>65</b>	4.2%
PR24 – blind year reconciliation ODI	5	(14)	<b>(9)</b>	-0.6%
PR24 – blind year reconciliation others	(21)	5	<b>(16)</b>	-1.0%
<b>2026/2027 Revenue allowances</b>	<b>679</b>	<b>964</b>	<b>1,642</b>	<b>6.2%</b>
<b>% revenue movement</b>	<b>1.9%</b>	<b>9.4%</b>	<b>6.2%</b>	<b>–</b>

# 6. Non-household indicative wholesale charges 2026/2027 review



The increase between our publications is due to an update in our underlying consumption assumptions for non-household customers based on more up to date 2025/2026 data, which have seen a decrease of c3% compared to the information we included within the IWC calculations. The following reconciliation shows our indicative wholesale charges range and our final wholesale charges.

## Reconciliation of final wholesale charges to indicative wholesale charges - The metered water supply charge

Description	Unit	2026/2027 Indicative wholesale non- household charges	2026/2027 Wholesale non- household charges	Move- ment %	CMOS Tariff Code	CMOS Tariff Name	CMOS Charge Element	CMOS Charge Element Name
<b>Measured Potable Water – Yorkshire Water</b>								
Banded Tariff: <500 cubic metres per annum	£/m <sup>3</sup>	213.44	214.59	0.54%	MW1YWS	Measured Water	D7103	Metered Potable Water Block Tariff
Banded Tariff: 500 cubic metres to <50 thousand cubic metres per annum	£/m <sup>3</sup>	213.44	214.59	0.54%	MW4YWS	Measured Water	D7103	Metered Potable Water Block Tariff
Banded Tariff: >50 to 250 thousand cubic metres per annum	£/m <sup>3</sup>	136.30	137.03	0.54%	MW4YWS	Measured Water	D7103	Metered Potable Water Block Tariff
Banded Tariff: >250 thousand cubic metres per annum	£/m <sup>3</sup>	115.04	115.66	0.54%	MW4YWS	Measured Water	D7103	Metered Potable Water Block Tariff
Measured Water Zero Charge	£/m <sup>3</sup>	0.00	0.00		MW3ZRO	Measured Water	D7103	Metered Potable Water Block Tariff
<b>Measured Potable Water – York Water</b>								
Banded Tariff: <500 cubic metres per annum	£/m <sup>3</sup>	118.42	119.06	0.54%	MW1YOR	Measured Water (York)	D7103	Metered Potable Water Block Tariff
Banded Tariff: 500 cubic metres to <50 thousand cubic metres per annum	£/m <sup>3</sup>	118.42	119.06	0.54%	MW4YOR	Measured Water (York)	D7103	Metered Potable Water Block Tariff
Banded Tariff: >50 to 250 thousand cubic metres per annum	£/m <sup>3</sup>	104.05	104.61	0.54%	MW4YOR	Measured Water (York)	D7103	Metered Potable Water Block Tariff
Banded Tariff: >250 thousand cubic metres per annum	£/m <sup>3</sup>	104.05	104.61	0.54%	MW4YOR	Measured Water (York)	D7103	Metered Potable Water Block Tariff
Measured Water Zero Charge	£/m <sup>3</sup>	0.00	0.00		MW1YOR	Measured Water (York)	D7103	Metered Potable Water Block Tariff

## Reconciliation of final wholesale charges to indicative wholesale charges - The sewerage charge on a metered basis

Description	Unit	2026/2027 Indicative wholesale non- household charges	2026/2027 Wholesale non- household charges	Move- ment %	CMOS Tariff Code	CMOS Tariff Name	CMOS Charge Element	CMOS Charge Element Name
<b>Measured Sewerage</b>								
Banded tariff: <5 thousand per annum Foul Charge	£/m <sup>3</sup>	257.24	259.61	0.92%	N/A	Measured Sewerage	N/A	Metered Sewerage Block Tariff
Banded tariff: <5 thousand cubic metres per annum – HWD Charge	£/m <sup>3</sup>	25.75	25.99	0.93%	N/A	Measured Sewerage	N/A	Metered Sewerage Block Tariff
Banded tariff: <5 thousand cubic metres per annum – Total	£/m <sup>3</sup>	283.00	285.60	0.92%	MSIYWS	Measured Sewerage	D7303	Metered Sewerage Block Tariff
Banded tariff: 5<50 thousand per annum Foul Charge	£/m <sup>3</sup>	257.24	259.61	0.92%	N/A	Measured Sewerage	N/A	Metered Sewerage Block Tariff
Banded tariff: 5<50 thousand cubic metres per annum – HWD Charge	£/m <sup>3</sup>	25.75	25.99	0.93%	N/A	Measured Sewerage	N/A	Metered Sewerage Block Tariff
Banded tariff: 5<50 thousand cubic metres per annum – Total	£/m <sup>3</sup>	283.00	285.60	0.92%	MSIYWS	Measured Sewerage	D7303	Metered Sewerage Block Tariff
Banded tariff: <50 thousand per annum Foul Charge	£/m <sup>3</sup>	228.74	230.85	0.92%	N/A	Measured Sewerage	N/A	Metered Sewerage Block Tariff
Banded tariff: <50 thousand cubic metres per annum – HWD Charge	£/m <sup>3</sup>	208.79	210.71	0.92%	N/A	Measured Sewerage	N/A	Metered Sewerage Block Tariff

## Reconciliation of final wholesale charges to indicative wholesale charges - The sewerage charge on a metered basis

Description	Unit	2026/2027 Indicative wholesale non- household charges	2026/2027 Wholesale non- household charges	Move- ment %	CMOS Tariff Code	CMOS Tariff Name	CMOS Charge Element	CMOS Charge Element Name
<b>Surface Water Drainage</b>								
Surface Water Drainage: Band – A – Up to 500m <sup>2</sup>	£/ annum	84.99	85.47	0.56%	SS1YWS	Surface Water Drainage	D7452	Surface Water Band Charge
Surface Water Drainage: Band – B – Up to 750m <sup>2</sup>	£/ annum	170.01	170.97	0.56%	SS1YWS	Surface Water Drainage	D7452	Surface Water Band Charge
Surface Water Drainage: Band – C – Up to 1,000m <sup>2</sup>	£/ annum	255.01	256.45	0.56%	SS1YWS	Surface Water Drainage	D7452	Surface Water Band Charge
Surface Water Drainage: Band – D – Up to 2,000m <sup>2</sup>	£/ annum	340.02	341.93	0.56%	SS1YWS	Surface Water Drainage	D7452	Surface Water Band Charge
Surface Water Drainage: Band – E – Up to 15,000m <sup>2</sup>	£/ annum	680.03	683.86	0.56%	SS1YWS	Surface Water Drainage	D7452	Surface Water Band Charge
Surface Water Drainage: Band – F – Up to 35,000m <sup>2</sup>	£/ annum	5,100.23	5,128.97	0.56%	SS1YWS	Surface Water Drainage	D7452	Surface Water Band Charge
Surface Water Drainage: Band – G – Up to 150,000m <sup>2</sup>	£/ annum	11,900.53	11,967.59	0.56%	SS1YWS	Surface Water Drainage	D7452	Surface Water Band Charge
Surface Water Drainage: Band – H – Over 150,000m <sup>2</sup>	£/ annum	51,002.28	51,289.69	0.56%	SS1YWS	Surface Water Drainage	D7452	Surface Water Band Charge

## Reconciliation of final wholesale charges to indicative wholesale charges - The trade effluent charge

Description	Unit	2026/2027 Indicative wholesale non- household charges	2026/2027 Wholesale non- household charges	Move- ment %	CMOS Tariff Code	CMOS Tariff Name	CMOS Charge Element	CMOS Charge Element Name
<b>Trade Effluent</b>								
Banded Tariff: <500 cubic metres per annum	£/m <sup>3</sup>	83.66	84.43	0.92%	TE1YWS/TF1YWS	Trade Effluent	D7559	Reception Block Tariff
Banded Tariff: 500 cubic metres to <50 thousand cubic metres per annum	£/m <sup>3</sup>	83.66	84.43	0.92%	TE4YWS/TF4YWS	Trade Effluent	D7559	Reception Block Tariff
Banded tariff: >50 to 250 thousand cubic metres per annum	£/m <sup>3</sup>	47.21	47.65	0.93%	TE4YWS/TF2YWS/ TF5YWS	Trade Effluent Falling Block 1	D7559	Reception Block Tariff
Banded tariff: >250 thousand cubic metres per annum	£/m <sup>3</sup>	31.54	31.83	0.92%	TE4YWS/TF3YWS/ TF6YWS	Trade Effluent Falling Block 2	D7559	Reception Block Tariff
V – Preliminary treatment charge	£/m <sup>3</sup>	82.73	83.49	0.92%	TE1YWS/TE4YWS/ TF1YWS/TF2YWS/ TF3YWS/TF4YWS/ TF5YWS/TF6YWS	Trade Effluent Falling Block 3	D7560	Reception Block Tariff
B – Biological treatment	£/m <sup>3</sup>	75.02	75.71	0.92%	TE1YWS/TE4YWS/ TF1YWS/TF2YWS/ TF3YWS/TF4YWS/ TF5YWS/TF6YWS	Trade Effluent	D7563	Labelled as Vo
S – Sludge disposal charge	£/m <sup>3</sup>	49.56	50.02	0.93%	TE1YWS/TE4YWS/ TF1YWS/TF2YWS/ TF3YWS/TF4YWS/ TF5YWS/TF6YWS	Trade Effluent	D7564	Labelled as BoBt
Os – Biological strength of combined sewage	£/m <sup>3</sup>	840.00	840.00	0.00%	TE1YWS/TE4YWS/ TF1YWS/TF2YWS/ TF3YWS/TF4YWS/ TF5YWS/TF6YWS	Trade Effluent	D7566	Labelled as So
Ss – Sludge strength of combined sewage	mg/litre COD	335.00	335.00	0.00%	TE1YWS/TE4YWS/ TF1YWS/TF2YWS/ TF3YWS/TF4YWS/ TF5YWS/TF6YWS	Trade Effluent	D7567	Labelled as Os
Minimum charge (Annual)	mg/litre Sts	795.43	802.75	0.92%	TE1YWS/TE4YWS/ TF1YWS/TF2YWS/ TF3YWS/TF4YWS/ TF5YWS/TF6YWS/ TE2YWS	Trade Effluent	D7570	Labelled as Ss

## Reconciliation of final wholesale charges to indicative wholesale charges - The unmeasured water supply charge

Description	Unit	2026/2027 Indicative wholesale non- household charges	2026/2027 Wholesale non- household charges	Move- ment %	CMOS Tariff Code	CMOS Tariff Name	CMOS Charge Element	CMOS Charge Element Name
<b>Unmeasured Water – Yorkshire Water</b>								
Fixed charge (low consumption)	£/ annum	64.03	64.38	0.55%	UWFYWS	Unmeasured Water	D7251	Unmeasured Water Fixed Charge
Rateable value charge	£/RV	245.24	246.56	0.54%	UWVYWS	Unmeasured Water	D7252	Unmeasured Water RV Poundage
<b>Unmeasured Water – York Water</b>								
Fixed charge (low consumption)	£/ annum	35.53	35.72	0.53%	UWFYOR	Unmeasured Water (York)	D7251	Unmeasured Water Fixed Charge
Rateable value charge	£/RV	141.73	142.49	0.54%	UWVYOR	Unmeasured Water (York)	D7252	Unmeasured Water RV Poundage

## Reconciliation of final wholesale charges to indicative wholesale charges - The fixed water supply charge

Description	Unit	2026/2027 Indicative wholesale non- household charges	2026/2027 Wholesale non- household charges	Move- ment %	CMOS Tariff Code	CMOS Tariff Name	CMOS Charge Element	CMOS Charge Element Name
<b>Assessed Water – Yorkshire Water</b>								
Band charge (low consumption)	£/ annum	64.03	64.38	0.55%	AWIYWS	Assessed Water	D7204	Assessed Water Band Charge
Assessed – Small (145m <sup>3</sup> )	£/ annum	309.49	311.16	0.54%	AWIYWS	Assessed Water	D7204	Assessed Water Band Charge
Assessed – Medium (255m <sup>3</sup> )	£/ annum	544.27	547.21	0.54%	AWIYWS	Assessed Water	D7204	Assessed Water Band Charge
Assessed – Large (550m <sup>3</sup> )	£/ annum	1,173.91	1,180.26	0.54%	AWIYWS	Assessed Water	D7204	Assessed Water Band Charge
Assessed – Extra Large (1,000m <sup>3</sup> )	£/ annum	2,134.39	2,145.94	0.54%	AWIYWS	Assessed Water	D7204	Assessed Water Band Charge
<b>Assessed Water – York Water</b>								
Band charge (low consumption)	£/ annum	35.53	35.72	0.53%	AWIYOR	Assessed Water (York)	D7204	Assessed Water Band Charge
Assessed – Small (145m <sup>3</sup> )	£/ annum	171.71	172.64	0.54%	AWIYOR	Assessed Water (York)	D7204	Assessed Water Band Charge
Assessed – Medium (255m <sup>3</sup> )	£/ annum	301.97	303.60	0.54%	AWIYOR	Assessed Water (York)	D7204	Assessed Water Band Charge
Assessed – Large (550m <sup>3</sup> )	£/ annum	651.30	654.83	0.54%	AWIYOR	Assessed Water (York)	D7204	Assessed Water Band Charge
Assessed – Extra Large (1,000m <sup>3</sup> )	£/ annum	1,184.18	1,190.59	0.54%	AWIYOR	Assessed Water (York)	D7204	Assessed Water Band Charge

## Reconciliation of final wholesale charges to indicative wholesale charges - The sewerage charge on a unmeasured basis

Description	Unit	2026/2027 Indicative wholesale non- household charges	2026/2027 Wholesale non- household charges	Move- ment %	CMOS Tariff Code	CMOS Tariff Name	CMOS Charge Element	CMOS Charge Element Name
<b>Unmeasured Sewerage</b>								
Fixed charge (low consumption)	£/ annum	80.65	81.40	0.93%	USFYWS	Unmeasured Sewerage		Unmeasured Sewerage Fixed Charge
Rateable value charge – Foul Charge	£/RV	289.31	290.94	0.56%	USVYWS	Unmeasured Sewerage		Unmeasured Sewerage RV Poundage
Rateable value charge – HWD Charge	£/RV	28.96	29.13	0.59%	USVYWS	Unmeasured Sewerage		Unmeasured Sewerage RV Poundage
Rateable value charge – Total	£/RV	318.27	320.07	0.57%	USVYWS	Unmeasured Sewerage		Unmeasured Sewerage RV Poundage

## Reconciliation of final wholesale charges to indicative wholesale charges - The sewerage charge on a fixed basis

Description	Unit	2026/2027 Indicative wholesale non- household charges	2026/2027 Wholesale non- household charges	Move- ment %	CMOS Tariff Code	CMOS Tariff Name	CMOS Charge Element	CMOS Charge Element Name
<b>Assessed Sewerage</b>								
Band charge (low consumption)	£/ annum	80.65	81.40	0.93%	AS1YWS	Assessed Sewerage	D3754	Assessed Sewerage Band Charge
Assessed – Small (145m <sup>3</sup> ) – Foul Charge	£/ annum	354.35	357.61	0.92%	n/a	Assessed Sewerage	n/a	Assessed Sewerage Band Charge
Assessed – Small (145m <sup>3</sup> ) – HWD Charge	£/ annum	35.47	35.80	0.93%	n/a	Assessed Sewerage	n/a	Assessed Sewerage Band Charge
Assessed – Small (145m <sup>3</sup> ) – Total	£/ annum	389.83	393.41	0.92%	AS1YWS	Assessed Sewerage	D7354	Assessed Sewerage Band Charge
Assessed – Medium (255m <sup>3</sup> ) – Foul Charge	£/ annum	623.17	628.91	0.92%	n/a	Assessed Sewerage	n/a	Assessed Sewerage Band Charge
Assessed – Medium (255m <sup>3</sup> ) – HWD Charge	£/ annum	62.39	62.96	0.91%	n/a	Assessed Sewerage	n/a	Assessed Sewerage Band Charge
Assessed – Medium (255m <sup>3</sup> ) – Total	£/ annum	685.56	691.87	0.92%	AS1YWS	Assessed Sewerage	D7354	Assessed Sewerage Band Charge
Assessed – Large (550m <sup>3</sup> ) – Foul Charge	£/ annum	1,344.09	1,356.47	0.92%	n/a	Assessed Sewerage	n/a	Assessed Sewerage Band Charge
Assessed – Large (550m <sup>3</sup> ) – HWD Charge	£/ annum	134.56	135.80	0.92%	n/a	Assessed Sewerage	n/a	Assessed Sewerage Band Charge
Assessed – Large (550m <sup>3</sup> ) – Total	£/ annum	1,478.65	1,492.26	0.92%	AS1YWS	Assessed Sewerage	D7354	Assessed Sewerage Band Charge
Assessed – Extra Large (1,000m <sup>3</sup> ) – Foul Charge	£/ annum	2,443.81	2,466.30	0.92%	n/a	Assessed Sewerage	n/a	Assessed Sewerage Band Charge
Assessed – Extra Large (1,000m <sup>3</sup> ) – HWD Charge	£/ annum	244.65	246.90	0.92%	n/a	Assessed Sewerage	n/a	Assessed Sewerage Band Charge
Assessed – Extra Large (1,000m <sup>3</sup> ) – Total	£/ annum	2,688.46	2,713.21	0.92%	AS1YWS	Assessed Sewerage	D7354	Assessed Sewerage Band Charge

# Thank you for reading



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