

# Yorkshire Water Services Limited Charges Scheme Board Assurance Statement 2026/2027



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YorkshireWater

# How to view this document

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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.

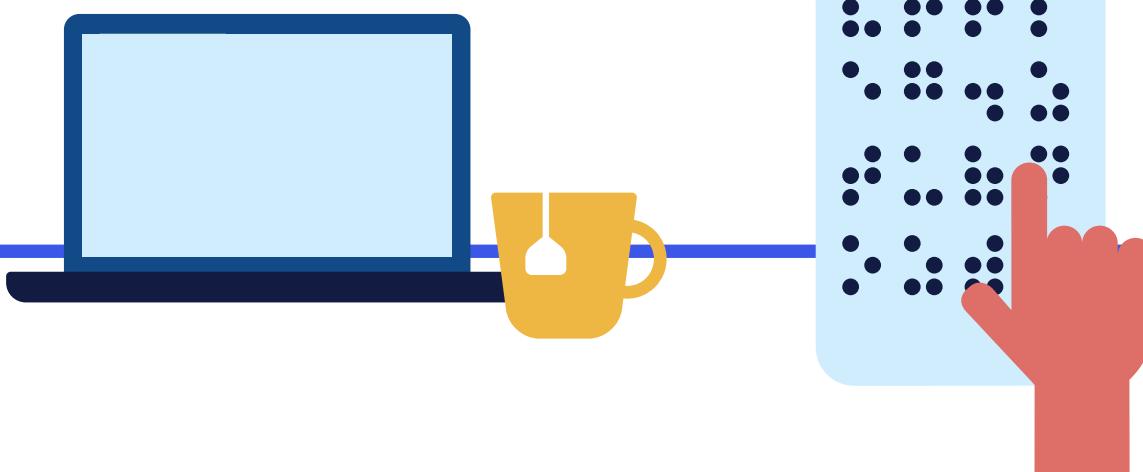
# Accessibility matters.

That's why we want all of our customers to be able to engage, navigate, and understand Charges Scheme Board Assurance Statement.

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. Yorkshire Water Services Limited 2026/2027 Charges Scheme Board Assurance Statement**

# Yorkshire Water Services Limited

## 2026/2027 Charges Scheme Board Assurance Statement

**In making this Assurance Statement, the Board has considered the requirements set out by Ofwat in its Charges Scheme rules, re-issued published in October 2021, and confirms that, to the best of its knowledge, having made all due inquiries and based on sources of evidence, that:**

- the Company complies with its legal obligations relating to the charges set out in its Charges Scheme;
- the Board has assessed the effects of the new charges on customers' bills for a range of difference customer types, and approves the impact assessments and handling strategies developed in instances where bill increases for particular customer types exceed 5%;
- the Company has appropriate systems and processes in place to make sure that the information contained in the charges scheme and additional information is accurate; and
- the Company has consulted the Consumer Council for Water (CCW) in a timely and effective manner on its charges scheme.

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. The detailed bill impact assessment is included within section 6 of our Charges Scheme Board Assurance Statement:

Bill impact against 2025/2026 charges	Charges Scheme - HH Final Charges	
	Min	Max
Combined bill - Yorkshire	7.0%	8.3%
Combined bill - York	7.8%	8.7%
Water - Yorkshire	3.5%	4.5%
Water - York	3.7%	4.8%
Sewerage - Yorkshire	9.8%	10.8%

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 6.1% increase in revenue allowances from 2025/2026 (£1,659m) to 2026/2027 (£1,760m) to illustrate this:**

£m	Water	Waste	Wholesale total	% variance in wholesale revenue	Retail	Total	% variance in total revenue
<b>2025/2026 Revenue allowances</b>	666	881	<b>1,547</b>	0.0%	112	<b>1,659</b>	
<b>Inflation – November 2025 forecast 3.57%</b>	24	31	<b>55</b>	3.6%	–	<b>55</b>	4.3%
<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%	6	<b>71</b>	5.5%
PR24 – blind year reconciliation ODI	5	(14)	<b>(9)</b>	-0.6%	(1)	<b>(10)</b>	-0.7%
PR24 – blind year reconciliation others	(21)	5	<b>(16)</b>	-1.0%	–	<b>(16)</b>	-1.2%
<b>2026/2027 PR24 Revenue sacrifice for Company contribution towards customer support tariffs:</b>							
2025/2026 – reversal of revenue sacrifice	–	–	–	0.0%	3	<b>3</b>	0.2%
2026/2027 – revenue sacrifice	–	–	–	0.0%	(3)	<b>(3)</b>	-0.2%
<b>2026/2027 – Revenue allowances</b>	679	964	<b>1,642</b>	6.2%	118	<b>1,760</b>	6.1%
<b>% revenue movement</b>	1.9%	9.4%	<b>6.2%</b>	0.0%	5.2%	<b>6.1%</b>	

Another driver of the increase in bill impact is the additional willingness to pay cross subsidy, we are increasing the overall support provided through WaterSupport to £53m which will help around 145,000 customers. This includes our commitment to continue with our company contribution of £2.5m in 2026/2027.

**With regards to the impact on our published household average bills we have seen the following movements from £602 in 2025/2026 to £636 in 2026/2027:**

**Average household bill £/cust – movement analysis from 2025/2026**

<b>2025/2026 published average household bill</b>	<b>602</b>
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<b>Inflation – November 2025 forecast 3.57%</b>	<b>20</b>
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**2026/2027 changes in allowed revenue:**

Changes in allowed revenue from the impact of price review (large increase in investment obligations).	26
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PR24 – blind year reconciliation ODI.	(4)
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PR24 – blind year reconciliation others.	(5)
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**2026/2027 – PR24 Revenue sacrifice for Company contribution towards customer support tariffs:**

2025/2026 – reversal of revenue sacrifice.	1
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2026/2027 – revenue sacrifice.	(1)
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**2026/2027 – increase in allocation from non-household due to reduction in non-household consumption**

**2026/2027 – reduction in average household bill due to increase in household customer numbers from 2025/2026**

<b>2026/2027 average HH bill</b>	<b>636</b>
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The increase of £34 is mainly due to November inflation (£20) and the impact of the Ofwat Final Determination for PR24 (£26), as published by Ofwat on the 19 December 2024, which includes a large enhancement investment programme to meet regulatory and environmental obligations over the next five year asset management period. The increase for FD24 has been offset in 2026/2027 by the adjustment for the blind year reconciliation outcome (−£9), which we have chosen to fully recognise in 2026/2027.

**The Board owns and is accountable for the development of the Charges Scheme. The Charges Scheme 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 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.
- The Board has reviewed the effects of the 2026/2027 charges on customer bills for a range of customer types to assess if bill increases have exceeded 5%.
- 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.

The Board would like to state that our final charges have been updated to align with the revenue allowances within the Ofwat Final Determination for PR24, as published by Ofwat on the 19 December 2024.

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.

Recognising the impact of bill increases to vulnerable customers, we are increasing the overall support provided through WaterSupport to £53m which will help around 145,000 customers. This includes our commitment to continue the annual revenue sacrifice company contribution of £2.5m over the rest of the current regulatory period (AMP8).

## 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 the 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. Charges rules compliance review**



### 3. Charges rules compliance review

Rule number	Scheme rule	Are we compliant?	Evidence
1 – 6	<b>Introduction and interpretation</b>	n/a	
<b>Consumer council for water</b>			
7	Before making a charges scheme a relevant undertaker must consult the Consumer Council for Water about its proposed scheme in a timely and effective manner.	Compliant	We work together with CCW and our Retailers. See stakeholder consultation table.
<b>Bill stability</b>			
8	Undertakers should carry out a proportionate impact assessment whenever the nominal value of bills for a given customer type (assuming a constant level of consumption) is expected to increase by more than 5% from the previous year.	Compliant	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 7.0% and 8.3% for Dual HH 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.
<b>Publication</b>			
9	Charges schemes must be published no later than 1 February in the year immediately preceding the Charging Year in relation to which they have effect.	Compliant	Our charges will be published within the required time frame.
10	Charges schemes 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	All household customer charges can be accessed from one landing place on the website. This makes it easy for stakeholders to access the documents they are interested in.

### 3. Charges rules compliance review

Rule number	Scheme rule	Are we compliant?	Evidence
11	Where a relevant undertaker has published or fixed standard charges otherwise than under a charges scheme for any services provided by that undertaker, charges schemes must state how customers may obtain a copy of such charges and if applicable, where on a relevant undertaker's website those charges may be found.	Compliant	Relevant changes related documents are referenced in the Charges book. There are clear menus and links on the website. Live Chat and Request call back facilities have been added to improve the customer experience.
11a	<p>A Relevant undertakers 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 charges covered by these rules should reflect:</p> <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	

#### Principles for determining the amounts of charges

12	Consistent principles and approaches must be applied to the calculation of charges for different classes of customers. 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 to customers who are not participating in the trial even if, absent the trial, the charges imposed would be the same for both groups.	Compliant	<p>Regardless of the services provided consistent principles and approaches are applied.</p> <p>We are not currently introducing any trials that require any differing tariffs.</p>
13	Charging structures must reflect the long run costs associated with providing the relevant service.	Compliant	The revenue controls were set in the Ofwat final determination for PR24, which was published on the 19 December 2024.
14	Charges for services provided to domestic premises must be fixed so that the average difference between metered charges and unmetered charges only reflects any differences in the costs of, and the additional benefits of, the provision of one service relative to the other.	Compliant	The tariff differential between measured and unmeasured maintained and remains within £2.00 benchmark.

### 3. Charges rules compliance review

Rule number	Scheme rule	Are we compliant? Evidence
15	Differences between charges for services provided to larger users of water and charges for services provided to smaller users of water 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 YWS incorporates a 'falling block' tariff structure, on the basis that larger users do not tend to use the same types of infrastructure as smaller household users.
16	Where cost differences associated with differential peaking characteristics are used as a basis for differences between charges for services provided to larger users of water and charges for services provided to smaller users of water, the charges fixed on that basis must be structured on an appropriate peak demand basis.	Compliant The falling block tariff structure is applied. Seasonal peaking characteristics are not applied.

#### Principles for determining the amounts of charges

17	Charges for sewerage services must take into account the different pollutant loads associated with household foul sewage, non-household foul sewage, trade effluent, surface water draining from 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.
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### 3. Charges rules compliance review

Rule number	Scheme rule	Are we compliant? Evidence
<b>Principles for determining the amounts of charges</b>		
18	Charges schemes must allow a customer to choose to pay an assessed charge determined in accordance with this rule in the specified circumstances:	Compliant
18	(a) The type and amount(s) of an assessed charge must be determined in accordance with the following principles:	Compliant
18	(i) assessed charges should, as closely as practicable, reflect the metered charges that would apply in relation to the volume of water that is likely to be supplied; and	Compliant
18	(ii) the amount of an assessed charge payable by an individual who is the sole occupier of domestic premises (a single occupier assessed charge) should reflect the volume of water that is likely to be supplied to domestic premises occupied by one individual in the relevant area.	Compliant  The volumes are based on historic billed information. Where we determine that it is impractical or unreasonably expensive to install a meter at domestic premises the customer may opt to pay an assessed charge.
18	(b) The specified circumstances for the purposes of this rule are where a water undertaker has received a measured charges notice in accordance with section 144A of the Water Industry Act 1991 but was not obliged to give effect to it because:	Compliant
18	(i) it is not reasonably practicable to fix charges in respect of the premises by reference to the volume of water supplied; or	Compliant
18	(ii) to do so would involve the incurring by the undertaker of unreasonable expense.	Compliant

### 3. Charges rules compliance review

Rule number	Scheme rule	Are we compliant?	Evidence
<b>Assessed charges</b>			
19	Charges schemes that include any unmetered charges must clearly state the basis on which those charges are fixed or determined and, in the case of rateable value charges, state:	Compliant	
19	(a) which rating valuation list charges are fixed or determined by reference to; and	Compliant	The basis of unmetered charges applied is set out in the 'charges scheme' booklet prepared for each submission and is based on a fixed standing charge and an RV based charge. This methodology is in line with previous years.
19	(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.	Compliant	
<b>Wastewater charges</b>			
20	Sewerage undertakers' charges schemes must provide for a cost reflective reduction in the charges payable for the provision of sewerage services to any 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	The surface water area charging bands are clearly documented within the 'charges scheme' booklet, whereby the charge per surface area band has been tabled. We currently make no provision for household customers to reduce the surface water charge. Household customers are either connected or not connected. As such, a non-household customer is able to easily assess the potential benefit (through reduced charges), of reducing the surface area draining to the sewer, resulting in movement to a lower tariff band.
21	Sewerage undertakers must set out in their charges schemes how any reduction in the charges payable for the provision of sewerage services to any premises will be calculated if customers can demonstrate that they have significantly reduced the volume of surface water draining to a public sewer from their premises or explain why there is no such provision.	Compliant	
<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	Full details for non-household charges can be found in our Wholesale Charges scheme.

### 3. Charges rules compliance review

Rule number	Scheme rule	Are we compliant?	Evidence
<b>Social tariffs/Concessionary drainage charges</b>			
23	Charges must state: (a) whether or not undertakers have decided to include in the charges scheme:	Compliant	We do not make provision for reduced charges or discounts to community groups.
23	(i) provision designed to reduce charges to community groups in respect of surface water drainage from their property (having had regard to any guidance issued by the Minister under section 43 of the Flood and Water Management Act 2010);	Compliant	We currently have two social tariff schemes in place, 'Water Sure' and 'Water Support'. Whilst 'Water Sure' is an industry wide initiative ensuring capped average charges for a number of specified metered customer types, the 'Water Support' scheme is a company specific scheme available to all vulnerable customers.
23	(ii) provision designed to reduce charges for individuals who would have difficulty paying in full (having had regard to any guidance issued by the Minister under section 44 of the Flood and Water Management Act 2010); and	Compliant	Instructions on how eligible customers can apply for reduced charges through 'Water Sure' and 'Water Support' is detailed within the 'charges scheme' booklet. Applications can be made directly by phone or through the YWS website.
23	Charges must state: (b) if any such provision is included, how eligible customers can apply for such reduced charges.	Compliant	Applications can be made directly by phone or through the YWS website.
<b>Times and methods of payment</b>			
24	Charges schemes must include provisions giving customers a reasonable choice as to the times and methods of payment of the charges fixed by the scheme.	Compliant	Various payment options and methods of payment are available and are detailed within the 'charges scheme' book.
<b>New appointees</b>			
25	Rule 9 does not apply to new appointees. Instead new appointees must publish charges schemes no later than the 22 February immediately preceding the Charging Year in relation to which they have effect.	n/a	

### 3. Charges rules compliance review

Rule number Scheme rule	Are we compliant? Evidence
<b>Annex: Information requirements</b>	
A1 Each undertaker should provide to the Water Services Regulation Authority an assurance statement from its Board of Directors and publish its statement no later than the time of publication of the charges schemes confirming that:	Compliant We will submit our signed Board Assurance Statement to Ofwat. This will be published on our website the same day as our Charges scheme.
(a) the company complies with its legal obligations relating to the charges set out in its charges schemes;	Compliant Licence Condition B – Companies must make sure their charges comply with their five separate revenue controls, i.e. they do not project to raise more revenue in each of the five separate price controls. (Water Resources, Water Network+, Waste Water Network+, Bioresources, Retail – Household). AtkinsRealis have provided assurance to the board we are compliant with this rule. Licence Condition E – Companies must make sure, when fixing their charges, that no undue preference is shown to, and that there is no undue discrimination against, any class of customers or potential customers. The report from AtkinsRealis provided assurance to the board we are compliant with these licence conditions.
(b) the Board has assessed the effects of the new charges on customers' bills for a range of different customer types, and approves the impact assessments and handling strategies developed in instances where bill increases for particular customer types exceed 5%;	Compliant 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 7.0% and 8.3% for Dual HH 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.
(c) the company has appropriate systems and processes in place to make sure that the information contained in the charges scheme, and the additional information covered by this annex is accurate; and	Compliant Our external assurance has been provided by AtkinsRealis who have audited the charges model its inputs and calculations. The Board are provided with a detailed report from AtkinsRealis.
(d) the company has consulted the Consumer Council for Water (CCW) in a timely and effective manner on its charges schemes.	Compliant The timetable detailing our continued correspondence is included see stakeholder consultation table.

### 3. Charges rules compliance review

Rule number	Scheme rule	Are we compliant? Evidence
A2	With the exception of new appointees, each undertaker should provide to the Water Services Regulation Authority a statement setting out any significant changes anticipated by the undertaker, and publish the statement, no later than 13 January. The statement should include the following:	Compliant
	(a) Confirmation of whether the undertaker is expecting there to be any bill increases of more than 5% from the previous year (for a given customer type assuming a constant level of consumption) and, if such increases are expected:	Compliant
	(i) what size increase is expected;	Compliant
	(ii) which customer types are likely to be affected; and	Compliant
	(iii) the handling strategies adopted by the company or why the company considered that no handling strategies are required.	Compliant
	(b) Details of any significant changes in charging policy by the company from the previous year.	Compliant
A3	In addition to the assurances set out in A1 above, new appointees' assurance statements must include assurance that their charges schemes offer:	n/a
	(a) levels of service at least comparable to the previous appointee's charges scheme;	n/a
	(b) prices that do not exceed those in the previous appointee's charges scheme for similar services; and	n/a
	(c) prices equivalent to those specified in the new appointee's application for each individual appointment or variation area.	n/a

# 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	
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	
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	
22/09/25	CCWater request for information on 2026/2027 impacts.	We received a request for information from CCWater 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% for dual NHH Yorkshire Water customers. The HH bill impact assessment, including retail, is 6.4% to 7.6%.	CCW	
09/01/26	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. The HH bill impact assessment, including retail, is 7.0% to 8.3%. The average household bill is increasing by 5.6% from £602 to £636.	CCW	



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

£m	Water	Waste	Wholesale total	% variance in wholesale revenue	Retail	Total	% variance in total revenue
<b>2025/2026 Revenue allowances</b>	666	881	<b>1,547</b>	0.0%	112	<b>1,659</b>	
<b>Inflation - November 2025 forecast 3.57%</b>	24	31	<b>55</b>	3.6%	-	<b>55</b>	4.3%
<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%	6	<b>71</b>	5.5%
PR24 - blind year reconciliation ODI	5	(14)	<b>(9)</b>	-0.6%	(1)	<b>(10)</b>	-0.7%
PR24 - blind year reconciliation others	(21)	5	<b>(16)</b>	-1.0%	-	<b>(16)</b>	-1.2%
<b>2026/2027 - Revenue allowances</b>	679	964	<b>1,642</b>	6.2%	118	<b>1,760</b>	6.1%
<b>% revenue movement</b>	1.9%	9.4%	<b>6.2%</b>		5.2%	<b>6.1%</b>	

# **6. Household bill stability review 2026/2027**

## Household bill stability review 2026/2027

### Combined bill Yorkshire (excluding York Waterworks)

	RV or Volume	Prior Year charges	Charges Scheme		
			2025/2026	2026/2027	Variance £m
<b>Unmeasured household</b>					
Unmeasured HH	£75RV	599.17	643.08	43.91	7.3%
Unmeasured HH	£121RV	846.25	906.40	60.15	7.1%
Unmeasured HH	£175RV	1,136.31	1,215.51	79.20	7.0%
Assessed Charge: HH Detached House		729.98	785.42	55.44	7.6%
Assessed Charge: HH Semi-Detached House		622.05	670.16	48.11	7.7%
Assessed Charge: HH Other Household Premises		556.35	600.00	43.65	7.8%
Assessed Charge: HH Single person household		396.81	429.63	32.82	8.3%
<b>Measured household</b>					
Measured HH	55m <sup>3</sup>	415.89	449.03	33.14	8.0%
Measured HH	66m <sup>3</sup>	467.51	504.15	36.65	7.8%
Measured HH	82m <sup>3</sup>	542.59	584.33	41.74	7.7%
Measured HH	150m <sup>3</sup>	861.68	925.08	63.40	7.4%
<b>Range of bill impact</b>					
Min HH					7.0%
Max HH					8.3%
<b>Combined bill York</b>					
<b>Unmeasured household</b>					
Unmeasured HH	£75RV	508.31	549.46	41.16	8.1%
Unmeasured HH	£121RV	707.44	763.38	55.93	7.9%
Unmeasured HH	£175RV	941.21	1,014.49	73.28	7.8%
Assessed Charge: HH Detached House		634.96	687.51	52.55	8.3%
Assessed Charge: HH Semi-Detached House		544.57	590.32	45.76	8.4%
Assessed Charge: HH Other Household Premises		486.93	528.48	41.54	8.5%
Assessed Charge: HH Single person household		364.63	396.47	31.84	8.7%
<b>Measured household</b>					
Measured HH	55m <sup>3</sup>	365.35	396.95	31.61	8.7%
Measured HH	66m <sup>3</sup>	406.86	441.66	34.80	8.6%
Measured HH	82m <sup>3</sup>	467.24	506.69	39.45	8.4%
Measured HH	150m <sup>3</sup>	723.85	783.06	59.22	8.2%
<b>Range of bill impact</b>					
Min HH					7.8%
Max HH					8.7%

## Household bill stability review 2026/2027

### Water – Yorkshire (excluding York Waterworks)

	RV or Volume	Prior Year charges	Charges Scheme		
			2025/2026	2026/2027	Variance £m
<b>Unmeasured household</b>					
Unmeasured HH	£75RV	268.87	279.28	10.41	3.9%
Unmeasured HH	£121RV	380.68	394.48	13.81	3.6%
Unmeasured HH	£175RV	511.93	529.72	17.79	3.5%
Assessed Charge: HH Detached House		307.97	319.57	11.60	3.8%
Assessed Charge: HH Semi-Detached House		259.23	269.34	10.12	3.9%
Assessed Charge: HH Other Household Premises		229.55	238.77	9.22	4.0%
Assessed Charge: HH Single person household		157.49	164.52	7.03	4.5%
<b>Measured household</b>					
Measured HH	55m <sup>3</sup>	167.11	174.21	7.10	4.2%
Measured HH	66m <sup>3</sup>	190.42	198.23	7.81	4.1%
Measured HH	82m <sup>3</sup>	224.33	233.17	8.84	3.9%
Measured HH	150m <sup>3</sup>	368.45	381.67	13.22	3.6%
<b>Range of bill impact</b>					
Min HH					3.5%
Max HH					4.5%
<b>Water – York</b>					
<b>Unmeasured household</b>					
Unmeasured HH	£75RV	178.01	185.66	7.65	4.3%
Unmeasured HH	£121RV	241.87	251.46	9.59	4.0%
Unmeasured HH	£175RV	316.83	328.70	11.87	3.7%
Assessed Charge: HH Detached House		212.96	221.67	8.71	4.1%
Assessed Charge: HH Semi-Detached House		181.74	189.51	7.77	4.3%
Assessed Charge: HH Other Household Premises		160.13	167.24	7.11	4.4%
Assessed Charge: HH Single person household		125.32	131.37	6.05	4.8%
<b>Measured household</b>					
Measured HH	55m <sup>3</sup>	116.57	122.13	5.57	4.8%
Measured HH	66m <sup>3</sup>	129.77	135.74	5.97	4.6%
Measured HH	82m <sup>3</sup>	148.98	155.53	6.55	4.4%
Measured HH	150m <sup>3</sup>	230.62	239.65	9.03	3.9%
<b>Range of bill impact</b>					
Min HH					3.7%
Max HH					4.8%

## Household bill stability review 2026/2027

### Sewerage - Yorkshire

	RV or Volume	2025/ 2026	2026/ 2027	Prior Year charges	Charges Scheme
				Variance £m	Variance %
<b>Unmeasured household</b>					
Unmeasured HH	£75RV	330.30	363.80	33.50	10.1%
Unmeasured HH	£121RV	465.57	511.92	46.34	10.0%
Unmeasured HH	£175RV	624.38	685.79	61.41	9.8%
Assessed Charge: HH Detached House		422.01	465.84	43.84	10.4%
Assessed Charge: HH Semi-Detached House		362.82	400.82	37.99	10.5%
Assessed Charge: HH Other Household Premises		326.80	361.23	34.43	10.5%
Assessed Charge: HH Single person household		239.32	265.11	25.79	10.8%
<b>Measured household</b>					
Measured HH	55m <sup>3</sup>	248.78	274.82	26.04	10.5%
Measured HH	66m <sup>3</sup>	277.08	305.92	28.84	10.4%
Measured HH	82m <sup>3</sup>	318.25	351.16	32.90	10.3%
Measured HH	150m <sup>3</sup>	493.23	543.41	50.19	10.2%
<b>Range of bill impact</b>					
Min HH					9.8%
Max HH					10.8%



# **7. Non- household bill stability review 2026/2027**

## Non-household bill stability review 2026/2027

### Combined bill Yorkshire (excluding York Waterworks)

	RV or Volume	Prior Year charges	Charges Scheme		
		2025/2026	2026/2027	Variance £m	Variance %
<b>Unmeasured non household</b>					
Unmeasured NHH	£145RV	848.92	907.09	58.17	6.9%
Unmeasured NHH	£200RV	1,141.31	1,218.73	77.43	6.8%
Unmeasured NHH	£300RV	1,672.93	1,785.36	112.44	6.7%
Assessed Charge: NHH Small		660.03	704.58	44.54	6.7%
Assessed Charge: NHH Medium		1,160.75	1,239.08	78.33	6.7%
Assessed Charge: NHH Large		2,503.58	2,672.53	168.95	6.7%
Assessed Charge: NHH Extra Large		4,551.96	4,859.14	307.18	6.7%
<b>Measured non household</b>					
Measured NHH	100m <sup>3</sup>	533.26	571.39	38.13	7.1%
Measured NHH	250m <sup>3</sup>	1,216.06	1,300.26	84.20	6.9%
Measured NHH	5,000m <sup>3</sup>	22,837.86	24,381.18	1,543.32	6.8%
Measured NHH	10,000m <sup>3</sup>	45,597.66	48,676.89	3,079.23	6.8%
Measured NHH	75,000m <sup>3</sup>	312,613.98	334,094.33	21,480.35	6.9%
Measured NHH	350,000m <sup>3</sup>	1,201,656.65	1,287,319.20	85,662.55	7.1%
<b>Range of bill impact</b>					
Min NHH					6.7%
Max NHH					7.1%

## Non-household bill stability review 2026/2027

### Combined bill York

	RV or Volume	Prior Year charges	Charges Scheme		
		2025/ 2026	2026/ 2027	Variance £m	Variance %
<b>Unmeasured non household</b>					
Unmeasured NHH	£145RV	702.46	756.19	53.72	7.6%
Unmeasured NHH	£200RV	939.30	1,010.59	71.29	7.6%
Unmeasured NHH	£300RV	1,369.92	1,473.15	103.23	7.5%
Assessed Charge: NHH Small		525.59	566.05	40.46	7.7%
Assessed Charge: NHH Medium		924.32	995.47	71.15	7.7%
Assessed Charge: NHH Large		1,993.63	2,147.09	153.46	7.7%
Assessed Charge: NHH Extra Large		3,624.77	3,903.80	279.02	7.7%
<b>Measured non household</b>					
Measured NHH	100m <sup>3</sup>	440.54	475.85	35.31	8.0%
Measured NHH	250m <sup>3</sup>	984.26	1,061.42	77.16	7.8%
Measured NHH	5,000m <sup>3</sup>	18,201.93	19,604.46	1,402.53	7.7%
Measured NHH	10,000m <sup>3</sup>	36,325.80	39,123.45	2,797.65	7.7%
Measured NHH	75,000m <sup>3</sup>	258,387.31	278,220.85	19,833.54	7.7%
Measured NHH	350,000m <sup>3</sup>	1,081,633.67	1,163,651.24	82,017.57	7.6%
<b>Range of bill impact</b>					
Min NHH					7.5%
Max NHH					8.0%

## Non-household bill stability review 2026/2027

### Water – Yorkshire (excluding York Waterworks)

	RV or Volume	Prior Year charges	Charges Scheme		
		2025/2026	2026/2027	Variance £m	Variance %
<b>Unmeasured non household</b>					
Unmeasured NHH	£145RV	346.98	357.52	10.54	3.0%
Unmeasured NHH	£200RV	478.59	493.13	14.53	3.0%
Unmeasured NHH	£300RV	717.89	739.69	21.80	3.0%
Assessed Charge: NHH Small		301.99	311.16	9.17	3.0%
Assessed Charge: NHH Medium		531.09	547.21	16.13	3.0%
Assessed Charge: NHH Large		1,145.48	1,180.26	34.79	3.0%
Assessed Charge: NHH Extra Large		2,082.69	2,145.94	63.25	3.0%
<b>Measured non household</b>					
Measured NHH	100m <sup>3</sup>	208.27	214.59	6.32	3.0%
Measured NHH	250m <sup>3</sup>	520.67	536.48	15.81	3.0%
Measured NHH	5,000m <sup>3</sup>	10,413.43	10,729.68	316.25	3.0%
Measured NHH	10,000m <sup>3</sup>	20,826.87	21,459.36	632.49	3.0%
Measured NHH	75,000m <sup>3</sup>	137,383.34	141,555.54	4,172.20	3.0%
Measured NHH	350,000m <sup>3</sup>	482,377.67	497,027.02	14,649.35	3.0%
<b>Range of bill impact</b>					
Min NHH					3.0%
Max NHH					3.0%

## Non-household bill stability review 2026/2027

### Water – York

	RV or Volume	Prior Year charges	Charges Scheme		
		2025/ 2026	2026/ 2027	Variance £m	Variance %
<b>Unmeasured non household</b>					
Unmeasured NHH	£145RV	200.52	206.61	6.09	3.0%
Unmeasured NHH	£200RV	276.59	284.98	8.40	3.0%
Unmeasured NHH	£300RV	414.88	427.48	12.60	3.0%
Assessed Charge: NHH Small		167.55	172.64	5.09	3.0%
Assessed Charge: NHH Medium		294.65	303.60	8.95	3.0%
Assessed Charge: NHH Large		635.53	654.83	19.30	3.0%
Assessed Charge: NHH Extra Large		1,155.50	1,190.59	35.09	3.0%
<b>Measured non household</b>					
Measured NHH	100m <sup>3</sup>	115.55	119.06	3.51	3.0%
Measured NHH	250m <sup>3</sup>	288.88	297.65	8.77	3.0%
Measured NHH	5,000m <sup>3</sup>	5,777.50	5,952.96	175.46	3.0%
Measured NHH	10,000m <sup>3</sup>	11,555.01	11,905.92	350.91	3.0%
Measured NHH	75,000m <sup>3</sup>	83,156.67	85,682.06	2,525.39	3.0%
Measured NHH	350,000m <sup>3</sup>	362,354.70	373,359.06	11,004.36	3.0%
<b>Range of bill impact</b>					
Min NHH					3.0%
Max NHH					3.0%

## Non-household bill stability review 2026/2027

### Sewerage - Yorkshire

	RV or Volume	Prior Year charges	Charges Scheme		
		2025/2026	2026/2027	Variance £m	Variance %
<b>Unmeasured non household</b>					
Unmeasured NHH	£145RV	501.94	549.57	47.63	9.5%
Unmeasured NHH	£200RV	662.72	725.61	62.89	9.5%
Unmeasured NHH	£300RV	955.04	1,045.68	90.63	9.5%
Assessed Charge: NHH Small		358.04	393.41	35.37	9.9%
Assessed Charge: NHH Medium		629.66	691.87	62.20	9.9%
Assessed Charge: NHH Large		1,358.10	1,492.26	134.16	9.9%
Assessed Charge: NHH Extra Large		2,469.27	2,713.21	243.93	9.9%
<b>Measured non household</b>					
Measured NHH	100m <sup>3</sup>	324.99	356.79	31.80	9.8%
Measured NHH	250m <sup>3</sup>	695.38	763.78	68.39	9.8%
Measured NHH	5,000m <sup>3</sup>	12,424.43	13,651.50	1,227.07	9.9%
Measured NHH	10,000m <sup>3</sup>	24,770.79	27,217.53	2,446.74	9.9%
Measured NHH	75,000m <sup>3</sup>	175,230.64	192,538.80	17,308.15	9.9%
Measured NHH	350,000m <sup>3</sup>	719,278.98	790,292.18	71,013.21	9.9%
<b>Range of bill impact</b>					
Min NHH					9.5%
Max NHH					9.9%
<b>Trade Effluent - Yorkshire</b>					
<b>Unmeasured household</b>					
NHH - 0<5MI Trade Eff User (4.5MI)	4,500m <sup>3</sup>	12,026.08	13,214.10	1,188.03	9.9%
NHH - 5<50MI Trade Eff User (20MI)	20,000m <sup>3</sup>	53,449.24	58,729.35	5,280.11	9.9%
NHH - 50-250MI Trade Eff User	200,000m <sup>3</sup>	484,276.71	532,117.15	47,840.44	9.9%
NHH - >250MI Trade Eff User	422,350m <sup>3</sup>	972,051.89	1,068,078.37	96,026.48	9.9%

#### Please note:

The tables included in this section assume a constant level of consumption for a representative range of customer types. The tables are for the representative majority, dual service customers. The assumption of a return to sewer of 95% is applied to the sewerage volumes calculated.

# Thank you for reading



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