

**United Utilities Water**

# **Additional information commentaries – Delivery Plan**

**12 August 2025**

## Executive Summary

The Delivery Plan sets out actual and forecast performance for outputs, expenditure and in some cases milestones for Price Control Deliverables (PCDs) programmes, Gated Mechanism projects and Enhanced Engagement projects. Future updates to the information provided to Ofwat in Delivery Plan Progress reports will facilitate the monitoring of the delivery of AMP8 deliverables against this initial baseline, based on a start date of 30 April 2025.

This document is designed to provide commentary on the delivery plans for each of the 30 Price Control Deliverables (PCDs), which United Utilities will be delivering across AMP8. A narrative is provided below (where relevant) about expenditure, interim milestones and deliverables. The first version of the delivery plan was shared with Ofwat on an unassured basis on the 12 May 2025, and is followed on 12 August 2025 with an assured version. This has been published on the United Utilities website, which can be found at [unitedutilities.com/globalassets/documents/corporate-documents/delivery-plans-august-2025](https://unitedutilities.com/globalassets/documents/corporate-documents/delivery-plans-august-2025)

To strengthen this submission, we have produced a stakeholder summary which provides a background in to PCDs and outlines our key findings. This customer focused document is presented in an accessible format to achieve a Crystal Mark for plain English.

This can be found at [unitedutilities.com/globalassets/documents/pdf/delivery-plan-stakeholder-summary](https://unitedutilities.com/globalassets/documents/pdf/delivery-plan-stakeholder-summary)

We have also published the deliver plan tables as machine readable open data CSV files, with metadata. This can be found at [unitedutilities.com/corporate/about-us/performance/annual-performance-report/APR-open-data](https://unitedutilities.com/corporate/about-us/performance/annual-performance-report/APR-open-data)

### Summary

- The high level approach adopted has been to reflect the information within the Final Determination (FD) for each PCD. The Delivery Plan therefore forecasts delivery of PCDs in line with the FD.
- For a number of PCDs, where a more informed view of the obligation or delivery timeline is now known, there are a small number of instances where the output or expenditure profiles vary from the from the Final Determination or Draft Determination Response. Where this is the case commentary explaining the variation has been provided under the relevant PCD heading below.
- The Delivery Plan contains information on delivery milestones. Where requested milestones have been provided to give an indicative delivery baseline (as of the 30 April 2025). As programmes of work mature and delivery commences variations to the baseline will occur and material changes will be noted in the commentary within the Delivery Plan Progress report.
- For the Industrial Emissions Directive (IED) PCD our delivery strategy has changed since the PR24 submission and we are progressing further rationalisation of digestion sites and creating new centralised digestion facilities. We have shared this with the Environment Agency and Ofwat in February 2025 and March 2025. We have prepared our IED PCD submission which we believe aligns with the principles set out by Ofwat on 30 July 2025. Ofwat confirmed on the 30 July 2025 that a consultation will be launched for the IED PCD which will provide an opportunity for water companies to feedback on their proposal. We will update our IED PCD submission once the final requirements for the PCD have been confirmed. The obligations of the PCD are forecast to be met and discussions are ongoing with Ofwat on how the revised strategy will be treated within the PCD framework – please see letter of the 20 March from James Bullock to Tim Griffiths.
- The RAG (red/amber/green/blue) status of each PCD has been included in tables DPB1, DPB1 ADD, DPWW1 and DPW1.
- As this is a baseline we are not reporting that any projects are late in DPW3 and DPWW3.

- We have raised a query with Ofwat about the volume of storage being delivered by the AMP7 Green Recovery project and are discussing this matter with Ofwat. This PCD has been assigned an amber RAG status.
- Since our Final Determination, a small number of investigations have been removed from the plan as it has been agreed with regulators that they are no longer required. Any further changes to programmes will be reported as part of our Delivery Plan Progress updates. The water and wastewater investigations PCDs have been assigned a blue RAG status.

## Assurance

In line with our Assurance strategy, we are applying a three lines of assurance review and governance approach to the data which has been used to support the production of delivery plans. More details of our assurance approach can be found on the United Utilities website as part of our Annual Performance Report information.

[www.unitedutilities.com/corporate/about-us/performance/annual-performance-report/](http://www.unitedutilities.com/corporate/about-us/performance/annual-performance-report/)

The 12 August 2025 Delivery Plan submission has been subject to first line and second line assurance, including executive review and sign off and third line assurance, with our Independent Technical Auditor Jacobs. The interim results and findings from the review and assurance processes were presented to and discussed with the UUW Board, as part of its review and approval of the Annual Performance Report and associated documents ahead of the submission. Assurance activities continued following this review and Jacobs confirmed for this Delivery Plan submission that the evidence provided is of good quality, with well-structured methodologies in place for the various PCDs. A copy of the final assurance report has been included in Appendix 1 of this document.

## Confidentiality and redactions

We will consider the redactions that we need to make on a publication-by-publication basis. As a listed company we are required to comply with market disclosure rules. These have particular bearing on any items that we publish which are – or could be construed as – company forecasts. We need to take care to manage publication carefully and transparently, with a particular concern of maintaining “closed periods” in the run up to scheduled results announcements. As part of this submission, we have redacted the names of facilities associated with reservoir safety and SEMD PCDs. Under SEMD regulations we are mandated to redact all critical national infrastructure asset identifiers in documents being sent outside the organisation.

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## 1. Mains renewals (PCDB1)

The expected delivery profile is in line with the delivery profile provided by Ofwat as part of the Final Determination (FD) and we are currently forecasting 100 per cent delivery for this PCD by 31 March 2030.

We will be meeting the delivery requirements through a planned programme of mains renewal that targets specific poor condition mains with the best cost-benefit ratio for renewal, based upon a mix of operational experience and detailed risk modelling.

For each year of the AMP, each area has been given a list of priority district metered areas (DMAs) and a target length for renewal. This approach will continue to evolve in future years of the AMP as model input data improves to ensure that the most cost-beneficial mains are being renewed. Additionally, there will be a small amount of 'tactical rehabilitation' where we identify and replace short lengths of poor condition mains through reactive piece throughs.

## 2. Sewage pumping mains renewals (PCDB2)

This PCD is currently on track to deliver 100 per cent of outputs by 31 March 2030. The cumulative profile has been updated since FD to reflect U UW's latest understanding of a realistic delivery plan, allowing sufficient time to ensure that we deliver the optimal solution for some of our more complex assets:

Reporting Year	2025/26	2026/27	2027/28	2028/29	2029/30
<b>Ofwat FD PCD output (cumulative) - Target (km)</b>	4.003	8.081	12.234	16.463	20.768
<b>U UW proposed PCD output (cumulative) - Target (km)</b>	3.325	7.610	11.885	16.882	20.768

Most of the programme will focus on the renewal of the specific rising mains identified as condition grade 4 or 5 based on burst history as defined in line with the approach set out in query OFW-FD-U UW-030. A small component of the programme of work (currently 6.768km) will be prioritised based upon the detailed assessment of faults, failures and repair activity undertaken during AMP7, with the added consideration of risk of pollution and/or flooding incidents. Decisions about this will be balanced between efficiency and maximum benefit for customers.

The first line in the table below shows the total expenditure allowance profile provided by Ofwat in the Final Determination (FD) using the non-delivery unit rate for all schemes. The second line shows our Outturn and Forecast expenditure profile which uses the non-delivery unit rate for all schemes except for the Clifton rising main scheme. Detailed design has already been undertaken for Clifton which has highlighted that this scheme is an outlier in terms of cost (£13.6m for 600m replacement split over Year one and Year two) due to the complexity of the burst locations being on the riverbank and under the river itself. As a result, there is a total variance from Ofwat's unit rate of £13 million - this variance continues to be gradually accrued over the AMP due to the minor differences in Ofwat's assumed output profile and U UW's revised baseline outlined above.

Reporting year	2025/26	2026/27	2027/28	2028/29	2029/30
<b>Ofwat PCD Allowance Cumulative Expenditure (£m)</b>	4.018	8.111	12.279	16.524	20.844
<b>Outturn and Forecast Cumulative Expenditure (£m)</b>	9.836	20.636	24.926	29.942	33.842
<b>Variance</b>	+5.818	+12.525	+12.647	+13.418	+12.998

### 3. Network reinforcement (PCDB3A and PCDB3B)

This PCD is currently on track to deliver 100 per cent of expenditure by 31 March 2030. The AMP8 Network Reinforcement Programmes for water and wastewater were established through the PR24 process, with the final determination setting the Price Control Deliverables to be used to track delivery of the c.£162m total programme between 2025-30.

Network Reinforcement expenditure is derived using modelled solutions based on current local authority development data. Estimated costs are derived based on engineering modelled solutions, with the network reinforcement spend and expected delivery timescales tracked by our internal asset management team. Based on the solutions required, the costs are separated into water mains, pumping stations, sewers, pumping stations and other categories for reporting purposes. Due to this detailed build-up of the expenditure there are significant year on year variances to align with current development plans. Length of sewers and water mains laid will vary dependent on specific projects that will take place in any given year. These plans are subject to change as developers may revise their plans and timescales, or developments may be refused by local authorities.

This Delivery Plan aligns with the end of AMP programme allowance and PCD mechanism from Ofwat's final determination in December 2024. The 'PCD Total Expenditure (Cumulative) - Allowance (£m)' annual profiles stated by Ofwat in the recent table updates on 2 May 2025 (rows PCDB3a and PCDB3b) do not align to a profile that UUW recognises, or the Final Determination documentation. We request that this profile is removed, and the table returned to the pre-May 2025 format, as strict compliance against an annual target is counter to the delivery flexibility required by this programme. We are raising this as a query.

Development plans from across the region are continually under review by the relevant teams in United Utilities to ensure that the Network Reinforcement Programme delivers against known requirements which may have changed since the establishment of the baseline programme submitted at PR24.

The programme set out below currently includes two projects with an LBE greater than £5m, which are as follows:

- **Water – Penrith Growth** – New service reservoir and associated pipework. Investigations are currently underway to finalise the design. This project is expected to start in 2026/27.
- **Wastewater – Carrington** – New pumping station and rising main. Investigations are currently underway to finalise the design. This project is expected to start in 2026/27.

In addition to the schemes listed in the planned programme below, we are also aware of new requirements for AMP8 resulting from new proposed developments, many of which are linked to the Government's mandatory housing targets for 1.5 million new homes, announced in 2024. For example, we have just become aware of plans for 17,000 new homes in Trafford, Manchester, which does not yet have a masterplan. Any resulting additional network reinforcement projects have not been accounted for in the £162m network reinforcement allowance as this additional growth was not known when our programme was defined. Furthermore, a number of AMP9 requirements have been identified following engagement with developers and local authorities. These AMP9 requirements alongside the 'new' AMP8 requirements are subject to internal assessment. We plan to provide an updated growth proposal to Ofwat in the coming months, as set out in our response to David Black's letter to water company CEOs on 14 March 2025.

As described in the commentary above, we continually review development so that the planned programme is targeting network reinforcement projects where they are most needed. This means that some projects that made up expenditure in PR24 have already been reprioritised, and this process will continue over AMP8.

## 4. Continuous water quality monitoring (PCDWW2B)

This PCD is currently on track to deliver 100 per cent of outputs by 31 March 2030. We will continuously assess whether there are opportunities to better deliver scheme outcomes through use of alternative technologies. Where opportunities are identified, any deviation from the planned solution would only be considered if there was sufficient evidence to demonstrate that this would be the best option for customers.

There is an EA and Defra requirement to deliver 25 per cent of our continuous river water quality monitoring programme in AMP8. For United Utilities' continuous river water quality monitoring PCD, this equates to installation of 633 monitors by the end of AMP8, for which there is no annual delivery target.

We have provided an indicative output forecast profile for this PCD (in alignment with OFW-DP-UUW-004 query response) however, we do expect that this will evolve and change as we understand more about the delivery of this PCD. We will report any changes in future iterations of the delivery plan as the programme matures.

For this submission, the PCD outturn and forecast expenditure profile is aligned to the PCD Allowance profile albeit we have reported actual spend in 2024/25.

## 5. MCERTs at emergency overflows (PCDWW3)

This PCD is currently on track to deliver 100 per cent of outputs by 31 March 2030. Similarly to the target profile pre-populated by Ofwat, we have not provided an annual output forecast profile in DPWW1.

We have shared a forecast delivery profile for monitor installation and certification with the EA and DEFRA (see table below). We have not included this forecast delivery profile in DPWW1 as the profile would need to include the programme's permitting requirements in order for the schemes to be deemed 'fully operational', as defined in Ofwat's description of this PCD. We are currently considering the impact of permitting on the profile below, and we will look to provide a forecast profile in future iterations of the delivery plan.

AMP8	U_MON6b (cumulative)	U_MON6d (cumulative)
<b>FY26</b>	17	7
<b>FY27</b>	29	19
<b>FY28</b>	124	67
<b>FY29</b>	203	130
<b>FY30</b>	294	180

There is an EA and DEFRA requirement to deliver 50 per cent of our U\_MON6 programme (MCERTs monitoring at emergency SPS overflows) in AMP8. For United Utilities' MCERTs monitoring at emergency SPS overflows PCD, this equates to:

- 294 schemes – installation of MCERTs EDM monitoring and associated civils on emergency overflows at SPS, by the end of AMP8.
- 180 schemes – installation of MCERTs EDM monitoring, MCERTs pass forward flow measurement and associated civils at SPS with storm and emergency overflows, by the end of AMP8.

For this submission, the PCD outturn and forecast expenditure profile is aligned to the PCD Allowance profile.

## 6. Flow to full treatment (PCDWW4)

The outputs are in line with our Draft Determination Response data table submission. As such, we are currently forecasting 100 per cent delivery for this PCD by 31 March 2030.

All scheme solution types currently remain aligned to our Draft Determination Response data table submission; however, we will continue to assess efficient delivery of our programme by taking advantage of innovative and cost-effective solutions wherever possible. Where opportunities are identified, any deviation from the planned solution would only be considered if there was sufficient evidence to demonstrate that this would be the best option for customers.

The PCD outturn and forecast expenditure profile is different to the PCD Allowance profile, this is because of recognising actual spend in 2024/25 and aligning remaining spend profile to our Draft Determination Response submission which is consistent with our overall programme delivery.

## 7. Storm overflows (PCDWW5)

The outputs are in line with our Draft Determination Response data table submission. As such, we are currently forecasting 100 per cent delivery for this PCD by 31 March 2030.

Within DPWW3, we have provided interim milestone data for 426 Storm Overflow schemes. Four of these Storm Overflow schemes deliver two PCD outputs. These are:

- Scheme 1 – 08UU101381-STOCKPORT WwTW 016940151ST and 08UU101381-STOCKPORT WwTW 016940151SO
- Scheme 2 – 08UU100987-Denton Transfer PS SO TAM0177SO and 08UU100987-Denton Transfer PS TAM0177ST
- Scheme 3 – 08UU102440-Ainslie Street/Harrogate Street CSO BRW0012SO and 08UU102443-Oxford Street/Ainsley Street CSO BRW0091SO
- Scheme 4 – 08UU101212-Kirkby Stephen WwTW 017670013SO and 08UU101212-Winton PS EDE0064SO

This explains the variance between 426 schemes (as provided in DPWW3) and 430 schemes (as set out in the Storm Overflow PCD baseline position).

We have also updated forecast completion dates for three Storm Overflow schemes which have missed their original forecast completion date – these are:

- 08UU101001-Hest Bank PS SO LAN0120SO – we are exploring alternative to deliver the need.
- 08UU101014-Poynton Tanks CSO MAC0051SO – further investigations have identified significant infiltration into the local network, the cause of this is being investigated to understand the scope of the solution.
- 08UU101147-BULLGILL WwTW 017570067SO – the relocation of an existing electricity network asset has delayed project completion.

In addition to this, we have updated the forecast completion dates for 12 schemes to ensure they meet WINEP delivery dates.

Scheme solution types currently remain aligned to our Draft Determination Response data table submission; however, we will continue to assess efficient delivery of our storm overflows programme by taking advantage of innovative and cost-effective solutions wherever possible. Where opportunities are identified, any deviation from the planned solution would only be considered if there was sufficient evidence to demonstrate that this would be the best option for customers.

The PCD outturn and forecast expenditure profile is different to the PCD Allowance profile, this is because of recognising actual spend in 2024/25 and aligning remaining spend profile to our Draft Determination Response submission which is consistent with our overall programme delivery.

## 8. Phosphorus removal (PCDWW10)

We are currently forecasting 100 per cent delivery of outputs for this PCD by 31 March 2030.

There are 80 named schemes included in Ofwat’s published [scheme level PCDs](#) table. We agree with the list of 80 named schemes and their combined population equivalent (PE) of 3,061.555. However, only 71 of the 80 named schemes are included in the Phosphorus Removal PCD time incentive, which targets delivery of 3,049.137 PE by the end of AMP8. We understand that this variance is due to the nine Windermere schemes listed in the table below. These schemes were added to the ‘large scheme gated process’ (as per page 134 of [PR24-final-determinations-Expenditure-allowances-V2.pdf](#)), as a result of United Utilities’ Draft Determination Representation. The schemes are identified in [UUWR 78 Windermere Enhancement Case](#), Appendix B.

As outlined in our response to query OFW-DP-UUW-007, we understand that the initial 6 per cent financing, prior to gateways, is included in the non-delivery aspect of the Phosphorus Removal PCD, but the full delivery of these schemes do not contribute to the time incentive target of 3049.137 PE.

As part of DEFRA’s Accelerated Infrastructure Delivery Project, we provided a revised delivery schedule to Ofwat for five nutrient neutrality schemes. This schedule forecasted that three schemes (Appleby WwTW, Brampton (Carlisle) WwTW and Kirkby Stephen WwTW) would achieve completion of their tender and procurement process by 31 January 2025. We have achieved this milestone for Appleby WwTW and Brampton (Carlisle) WwTW. For Appleby WwTW, the project was transferred over to the Detailed Design and Delivery Partner in December 2024 with the contract being executed in January 2025. For Brampton (Carlisle) WwTW, the project was instructed to the Enterprise via a mandate formally issued 16 August 2024. The enterprise comprises of several delivery partners to deliver the scheme from concept through to handover. For Kirkby Stephen WwTW, we are currently progressing the scheme to identifying a feasible solution. We will appoint a Delivery Partner once a feasible solution has been identified.

The nine Windermere schemes are not included in DPWW3 to ensure consistency with DPWW1, which reports a PE output forecast of 3049.137 by the end of the AMP across 71 schemes and does not include the nine schemes at Windermere which are listed in the table below.

WINEP ID	Scheme	p.e.
08UU102480a	Grasmere WwTW	2.677
08UU102482a	Ambleside WwTW	6.953
08UU102483a	Langdale WwTW	1.052
08UU102484a	Outgate WwTW	0.170
08UU102485a	Far Sawrey WwTW	0.183
08UU102486a	Near Sawrey WwTW	0.240
08UU102487a	Hawkshead WwTW	0.952
08UU102349a		
08UU102495a		
08UU102488a	Troutbeck WwTW	0.174
08UU102489a	Ferry House WwTW	0.018
<b>Total</b>		<b>12.419*</b>

\*Difference due to rounding

This action means that there are 71 schemes in the Phosphorus Removal PCD baseline. Please note that 70 schemes are reported in DPWW3 for the Phosphorus Removal programme. This is because we are delivering 71 schemes across 70 projects due to delivery interdependencies across two sites (Wigan WwTW and Skelmersdale WwTW). As outlined in our response to query OFW-DP-UUW-007, DPWW3 combines the Wigan and Skelmersdale schemes into one project due to the close geographical proximity and asset interdependencies across the two

sites. We understand that Wigan and Skelmersdale are two separately named schemes in the WINEP and intend to deliver both schemes as per our WINEP requirements.

We have provided an annual output forecast profile in DPWW1 based on Draft Determination Response data table submission (except for Great Asby, Long Marton East and Partington). For the schemes at Great Asby, Long Marton East and Partington, the date that is used in both our output profile and in the Interim Milestone Report is a revised delivery date that is pending approval from the Environment Agency (EA).

There are nine schemes within the P Removal programme where we can confirm that our solution has recently changed compared to the PR24 submission.

These solution changes are a result of the EA making an announcement in April 2025 of its intention to no longer support Catchment Nutrient Balancing (CNB) solutions in AMP8. As a result of this decision, we are now pursuing alternative treatment works solutions and considering technologies such as Fujiclean and chemical dosing for schemes previously identified as CNB solutions in our PR24 submission. This required change in solution type on this scheme does not impact our delivery performance forecast or the overall expenditure forecast.

The PCD outturn and forecast expenditure profile is different to the PCD Allowance profile, this is as a result of recognising actual spend in 2024/25 and aligning remaining spend profile to our Draft Determination Response submission which is consistent with our overall programme delivery.

## 9. Sanitary parameters (PCDWW12)

The outputs for sanitary parameters are in line with our Draft Determination Response data table submission. As such, we are currently forecasting 100 per cent delivery for this PCD by 31 March 2030.

We have provided an annual output forecast profile in DPWW1 based on Draft Determination Response data table submission (except for Long Marton East, Partington and Warrington South). For the schemes at Long Marton East, Partington and Warrington South, the date that is used in both our output profile and in the Interim Milestone Report is a revised delivery date that is pending approval from the EA.

There are 33 schemes in the Sanitary Parameters PCD baseline. Please note that 31 schemes are reported in DPWW3 for the Sanitary Parameters programme. This is because two of the 33 schemes have been assessed through our Price Review process as 'no-build' solutions to achieve our required environmental outcome. As there is no current plan for capital investment to deliver these two schemes, we have not created capital project codes or applied interim milestones in our delivery plan.

All scheme solution types currently remain aligned to our Draft Determination Response data table submission. We will continuously assess whether there are opportunities to better deliver scheme outcomes through use of alternative wastewater treatment technologies. Where opportunities are identified, any deviation from the planned solution would only be considered if there was sufficient evidence to demonstrate that this would be the best option for customers.

The PCD outturn and forecast expenditure profile is different to the PCD Allowance profile, this is as a result of recognising actual spend in 2024/25 and aligning remaining spend profile to our Draft Determination Response submission which is consistent with our overall programme delivery.

## 10. Wastewater Investigations (PCDWW18)

This PCD is currently on track to deliver 99.4 per cent of outputs by 31 March 2030. Five BW\_INV2 investigations have been removed and replaced with three BW\_INV1. Six EnvActINV4 have been removed.

The forecast outturn of 794 includes three MCZ\_INV investigations that were excluded from the PCD because of apparent zero costs in our response to the Draft Determination (this was a rounding error as costs were reported in £m to one decimal place and these three schemes were less than £50k (£0.05m). This gives an overall reduction of five investigations from the PCD to the current forecast.

All scheme solution types currently remain aligned to our Draft Determination Response data table submission; however, we will continue to assess efficient delivery of our WINEP/NEP Investigations programme by taking advantage of innovative and cost-effective solutions wherever possible. Where opportunities are identified, any deviation to the planned solution would only be considered if there was sufficient evidence to demonstrate that this would be the best option for customers.

The PCD outturn and forecast expenditure profile is different to the PCD Allowance profile as we have reported actual spend in 2024/25. The forecast expenditure has been reduced by the non-delivery payment for the net removal of five Wastewater Investigations from the WINEP mentioned above.

Reporting year	2025/26	2026/27	2027/28	2028/29	2029/30
<b>Ofwat PCD Allowance Cumulative Expenditure (£m)</b>	39.414	66.453	66.453	66.453	66.453
<b>Outturn and Forecast Cumulative Expenditure (£m)</b>	39.171	66.037	66.037	66.037	66.037
<b>Variance</b>	-0.243	-0.415	-0.415	-0.415	-0.415

## 11. Advanced WINEP (PCDWW23B)

The outputs detailed are in line with our Draft Determination Response data table submission. As such, we are currently forecasting 100 per cent delivery for this PCD by 31 March 2030.

The PCD outturn and forecast expenditure profile is different to the PCD Allowance profile, this is because of recognising actual spend in 2024/25 and aligning remaining spend profile to our Draft Determination Response submission which is consistent with our overall programme delivery.

## 12. STW Growth (PCDWW27)

This PCD is currently on track to deliver 100 per cent of outputs by 31 March 2030. We have provided an annual output forecast profile in DPWW1 based on Draft Determination Response data table submission (except for Warrington South). For the scheme at Warrington South, the date that is used in both our output profile and in the Interim Milestone Report is a revised delivery date that is pending approval from the EA.

The PCD forecast and outturn expenditure reflects the final determination allowance of £97.332m which is £0.002m higher than the PCD Allowance of £97.330m. The PCD outturn and forecast expenditure profile is different to the PCD Allowance profile, this is as a result of recognising actual spend in 2024/25 and aligning remaining spend profile to our Draft Determination Response submission which is consistent with our overall programme delivery.

Reporting year	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
<b>Ofwat PCD Allowance Cumulative Expenditure (£m)</b>		9.469	26.144	56.025	88.109	97.330
<b>Outturn and Forecast Cumulative Expenditure (£m)</b>	0.305	12.318	30.556	60.109	89.034	97.332
<b>Variance</b>	+0.305	+2.849	+4.412	+4.084	+0.925	+0.002

Growth projects with an LBE greater than £10m are also included in table DPWW5.

## 13. IED (PCDWW30)

The U UW delivery plan, as part of the PR24 submission, outlined completion of IED enhancement compliance throughout AMP8, with all sites compliant by March 2030. After this submission and following our growing understanding of the scope, and consequently the cost, of IED compliance we now believe that compliance will best be achieved through transformative change to our asset base, i.e. via site rationalisation.

The complexity and cost of meeting IED compliance across our 14 sludge treatment facilities (many of which are small) has led us to conclude that it would be most beneficial (in the long term) to centralise sludge treatment into fewer, larger Advanced Anaerobic Digestion (AAD) hubs. This requires significantly more investment in AMP8 compared to the IED enhancement allowance set in the Final Determination (FD) but provides longer-term benefits.

We now propose to take significant steps to centralise sludge treatment into fewer, larger, AAD hubs that would each be IED compliant. Our transformed asset base will then consist of digestion sites and AAD hubs. To deliver this we would need to build two new AAD hubs and to cease digestion activity at a number of sites, and to transfer these volumes to the remaining sites. In addition, due to the historic asset configuration, we have secondary digesters at our Davyhulme site (existing AAD Hub) which provide treatment to sludge from three of the sites that will close. These secondary digesters will also be decommissioned as part of the rationalisation plan, in order to achieve IED compliance. This approach will also deliver wider environmental benefits such as supporting our transition to net-zero, and to improve our position in the event of a reduction in available landbank.

We have written to Ofwat (letter from James Bullock to Tim Griffiths on 20 March 2025) and subsequently met (10 April 2025) to discuss this matter. Ofwat's workshop on 30 July 2025 setting out its proposal for flexibility within the IED PCD to support inclusion of site rationalisation is welcomed by United Utilities. At the workshop Ofwat confirmed a consultation will be held on their proposals and following this final guidance will be provided. We will therefore update our IED PCD submission once the final guidance has been provided.

The IED PCD milestones for closed sites have been based on the milestones for delivery of the new build digestion facilities. The expenditure profile for the PCD has been developed based on this approach and the total value is as per our FD enhancement allowance. The actual total expenditure to deliver IED at sites that remain open and to complete the rationalisation and new build digestion facilities is far higher and funded through base expenditure.

Reporting year	2025/26	2026/27	2027/28	2028/29	2029/30
<b>Ofwat PCD Allowance</b>					
<b>Cumulative Expenditure (£m)</b>	60.568	113.307	159.558	199.845	233.039
<b>Outturn and Forecast</b>					
<b>Cumulative Expenditure (£m)</b>	33.172	92.760	145.861	192.996	233.039
<b>Variance</b>	-27.396	-20.547	-13.697	-6.849	0.000

## 14. Climate change uplift – wastewater (PCDWW32)

The delivery plan associated with the climate change resilience uplift projects is aligned to the Final Determination spend profile. We have developed our delivery plan based on candidate schemes, however, sites may change should new evidence of more critical needs be identified through AMP8. Changes will be communicated within update delivery plans if this is the case. While there is no requirement to name specific wastewater sites within the delivery plan, we are working to the list of candidate schemes detailed in [Appendix 1 of document UUWR39 Resilience Uplift](#) but again sites may change based on new evidence of a more critical need.

## 15. Coastal erosion (PCDWW32B)

The delivery plan is based on completing six named schemes to protect sewers and Wastewater Treatment Works which have been identified as being high risk of impact from coastal or riverine erosion.

The Crosby solution, documented within the Final Determination, is being delivered in partnership with the local authority, with UUW contributing a percentage of the total cost towards the scheme.

The outputs are in line with our Draft Determination Response table submission. As such, we are currently forecasting 100 per cent delivery for this PCD by 31 March 2030. All scheme solution types currently remain aligned to our Draft Determination Response data table submission; however, we will continue to assess efficient delivery of our coastal erosion programme by taking advantage of innovative and cost-effective solutions wherever possible. Where opportunities are identified, deviations to the Draft Determination Response data table submission solutions would only be considered if there was sufficient evidence to demonstrate that this would be the best option for customers.

## 16. Rainwater management (PCDWW32F)

We are currently forecasting 100 per cent delivery for this PCD by 31 March 2030 with the completion of all six named schemes. We have not provided an output forecast profile as this will be developed and included in future iterations of the delivery plan as the programme matures.

For this submission, the PCD outturn and forecast expenditure profile is aligned to the PCD Allowance profile.

## 17. Net zero (PCDWW34)

The Net Zero PCD (PCDWW34) comprises the three individual programmes of work outlined below. In totality delivery forecasts align to the Final Determination.

### **Peatland restoration (tCO<sub>2</sub>e reduced)**

We are currently forecasting 100 per cent delivery for this PCD by 31 March 2030. Scheme solution types currently remain aligned to our Draft Determination Response; however, we will continue to assess efficient delivery of Peatland restoration programme by taking advantage of innovative and cost-effective solutions wherever possible. Where opportunities are identified, any deviation from the planned solution would only be considered if there was sufficient evidence to demonstrate that this would be the best option for customers.

This output is reported in DPW1 with the associated expenditure in DPW2.

### **Process emissions (tCO<sub>2</sub>e reduced)**

The second element of the PCD is delivery of process emissions reduction at multiple sites to deliver emissions reductions over the AMP8 period.

We are currently in the early stages and may need an eighteenth site to achieve the carbon equivalent reductions (tCO<sub>2</sub>e) in the PCD. As plans develop, we will provide more details of the programme of work. If we need an eighteenth site, this will be delivered within the PCD allowance.

### **Net Zero Catchment Strategy (delivery of strategy)**

As per our Draft Determination Response submission tables, the Net Zero catchment strategy will be delivered before the end of 2027/28 with signed letters of support needing to be provided. Along with provision of a detailed costing, including design costing for the plan with milestones for delivery.

### **Net Zero reporting (wastewater)**

Please note the outputs, expenditure and milestones for the process emissions and Net Zero Catchment Strategy are reported in combination across the relevant wastewater tables (shown as 17 process emissions sites, and 1 Net Zero Catchment Strategy/site).

These PCDs are two independent areas of focus and delivery. We request that Ofwat align the delivery plan tables to this position by splitting out monitoring delivery of process emissions programme of work and the Net Zero Catchment Strategy into two separate reporting lines within the tables. This would help avoid any confusion with reporting an incorrect cumulative position across two programmes and improve future transparency.

## 18. Process emissions (PCDWW34)

See commentary in section 17 above.

## 19. AMP7 WINEP carryover (PCDWW35)

We are currently forecasting 100 per cent delivery of outputs for this PCD by 31 March 2026. Seven out of nine of these projects are already operational and the delivery of the other two, Hazel Grove WwTW and St Helens WwTW, are substantially underway. We expect these projects to be claimed with the EA by 31/03/2026.

The PCD allowance is £32.603m and the PCD Outturn and forecast expenditure is £65.244m which reflects our current outturn forecast for the schemes. This is higher than the PR19 allowance.

The AMP7 carryover PCD relates to non-delivery of nine UWWTD schemes. Seven of those schemes also had WFD drivers with lower Phosphorus consents which were delivered in AMP7. The outturn costs reported reflect the costs for delivery of both the WFD and UWWTD drivers, as, due to the nature of the solutions it is not viable to separate out the equivalent cost for only the outstanding UWWTD component.

WINEP ID	Scheme name	Operational date	WINEP date	PCD Allowance £m	Outturn and Forecast £m
7UU200516	Hazel Grove WwTW	31/03/2026	12/05/2026	2.042	1.164
7UU200521	St Helens WwTW	31/03/2026	12/05/2026	5.759	4.443
7UU200519	Failsworth WwTW	22/12/2024	12/05/2026	4.060	2.166
7UU200517	Glossop WwTW	22/12/2024	12/05/2026	1.575	15.411
7UU200513	Knutsford WwTW	22/12/2024	12/05/2026	2.688	2.377
7UU200512	Macclesfield WwTW	22/12/2024	12/05/2026	3.239	23.061
7UU200520	Oldham WwTW	30/09/2023	12/05/2026	7.060	3.824
7UU200518	Whaley Bridge WwTW	22/12/2024	12/05/2026	1.684	9.952
7UU200515	Wilmslow WwTW	22/12/2024	12/05/2026	4.496	2.846
<b>Total</b>				32.603	65.244

## 20. Green economic recovery carryover (PCDWW36)

The PCD reflects the volumes originally submitted in our Green Recovery submission in 2021 – [Environmental improvements across the Manchester Ship Canal catchment](#). As stated in Table 2 of the Green Recovery document, the original estimated volumes were indicative only and were expected to change following optioneering. Optioneering identified revised volumes of 3,500m<sup>3</sup> at Nuttall Road and 6,000m<sup>3</sup> at Bury WwTW to meet the needs.

We highlighted these issues within [UUW65 Wastewater \(Quality – Additional Requirement\)](#) enhancement case in our business plan submission:

*“Since our initial Green recovery submission of the proposed solutions at Bury WwTW and Nuttall Road CSO, there has been extensive modelling and pre-construction investigations carried out at both of the sites. These investigations uncovered complexities at the Nuttall Road site, including encountering rock and contaminated ground, which will increase delivery costs. This increase is expected to be offset by efficiencies at Bury, where we will be able to meet the original requirement using significantly less storage volume. The investigations also identified an opportunity to improve the location of the proposed construction at Nuttall Road CSO, which has also allowed for a reduction in the required storage volume at the Nuttall Hall site.”*

This information was included in query OFW-FD-UUW-031 submitted to Ofwat on 28 February 2025. Further information was requested by Ofwat and a response to this sent on 25 April 2025 with updated costs for both projects. The outcome of this will be reflected in the finalisation of the PCD requirement and associated delivery plan.

## 21. Biodiversity and Conservation (PCDW1)

We are currently forecasting 100 per cent delivery for this PCD by 31 March 2030. All scheme solution types currently remain aligned to our Draft Determination Response data table submission; however, we will continue to assess efficient delivery of our Biodiversity and Conservation Hectares programme by taking advantage of innovative and cost-effective solutions wherever possible. Where opportunities are identified, deviations to the Business Plan solution would only be considered if there was sufficient evidence to demonstrate that this would be the best option for customers.

In line with the Ofwat guidance, this PCD is currently on track to deliver 100 per cent of outputs by 31 March 2030. This PCD will not have Interim milestones as the other PCDs; to carry out the delivery of the PCD, we will be working with stakeholders in partnerships that have already been established to carry out the delivery of the PCD.

## 22. Water investigations (PCDW8)

The outputs of this PCD are broadly in line with our Draft Determination Response data table submission. We are currently forecasting 93 per cent delivery for this PCD by 31 March 2030. This performance relates to the non-delivery aspect of the PCD.

Four of the investigations within the PR24 delivery plan have been removed as requirements from the WINEP/NEP Investigations programme by the Environment Agency (EA), and therefore they do not need to be delivered. The expenditure for these investigations has therefore been removed from the PCD.

The following four projects have been removed.

- 08UU102345 – Worthington Lake
- 08UU100203a – Tarnbrook Wyre sediment management plan development.
- 08UU100202a – Lune-Wyre transfer investigation
- 08UU100216a – Wirral boreholes nitrates

All scheme solution types currently remain aligned to our Draft Determination Response data table submission; however, we will continue to assess efficient delivery of our WINEP/NEP Investigations programme by taking advantage of innovative and cost-effective solutions wherever possible. Where opportunities are identified, any deviation from the planned solution would only be considered if there was sufficient evidence to demonstrate that this would be the best option for customers.

The forecast expenditure has been reduced by the non-delivery payment for the removal of the four Water Investigations from the WINEP mentioned above.

## 23. Water quality (PCDW13 and PCDW14)

We must deliver the outputs set out in PR24CA108 for water quality schemes for raw water deterioration and, taste, odour and colour in accordance with the legal instruments served by the Drinking Water Inspectorate (DWI) and accepted acknowledged actions. On completion of outputs, we will secure confirmation from the DWI that the instrument has been completed to its satisfaction.

This PCD covers delivery of the following activities:

- Improvements to Water Treatment Works (WTW) where raw water has deteriorated and there is an elevated taste and odour risk to customers.
- Improvements to WTW where the raw water is contaminated with PFAS compounds, and the works must be upgraded to control the concentration of PFAS compounds reaching customers.
- Improvements to the Vyrnwy Treated Water Aqueduct, to reduce the impact of taste, odour and colour in the final water reaching customers.
- Ongoing delivery of work outlined within our Discolouration Notice<sup>1</sup>.
- Delivery of our PFAS Strategy<sup>2</sup>.
- Delivery of our Lead Strategy<sup>3</sup>.

<sup>1</sup> For the Discolouration Notice, the predominant work identified in AMP8 is mains flushing, although some mains rehabilitation will be required in certain Water Supply Zones (WSZ) to achieve the targets. As part of this work, there is a requirement to submit an annual report at the end of April each year to the DWI, to achieve the set customer contact rate in the Notice by end March 2030. As this requirement is delivering a programme of mains flushing, we have not included milestone in the delivery plan, as this will be a continuing programme of work throughout the AMP.

<sup>2</sup> For the PFAS Strategy, the main requirement is water quality monitoring and then reacting to the monitoring if there is an elevated result and keeping the Drinking Water Safety Plan (DWSP) risk assessments under review. This element is not delivering a capital project therefore no milestones have been included in the delivery plan.

<sup>3</sup>For the Lead Strategy, the main requirements are completion of 30,000 lead pipe replacements (covered by PCDW15), replacing lead communication pipes when we detect lead above 5 ug/l in samples, maintaining our risk-based approach to phosphate dosing and updating DWSP risk assessments and our Lead Strategy. For this element we have not included in milestones as the lead pipe replacement programme will be tracked through PCDW15.

There are 11 outputs in the PCD of which eight are enhancement funded with associated PCD non delivery payment rates and three that have no enhancement funding and no associated PCD non delivery payment rate. Of the three with no enhancement funding, two relate to the production of company specific strategies for PFAS and Lead and the remaining one relates to a company specific customer acceptability of discolouration notice. As these three are delivered through base activity, the expenditure has not been included in Table DPW2.

We are currently on forecasting 100 per cent delivery of outputs for this PCD.

The PCD outturn and forecast expenditure profile for the raw water deterioration schemes are consistent with our Draft Determination Response submission and FD allowance which fully funds the schemes in AMP8. The PCD Allowance profile is contrary to the FD as it only shows spend commencing in 2029/30 and completing in AMP9.

## 24. Metering (PCDW12)

The expected outputs are in line with the PCD profile provided by Ofwat as part of the Final Determination (FD). We are proposing that the expenditure forecast aligns with the full enhancement allowance of £220.780m. The connected meters PCD allows for a connectivity glide path to ensure that the targets are achievable. We expect that all meters installed will be connected and as such our expenditure forecast aligns with the expenditure allowance.

Reporting year	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
<b>Ofwat PCD Allowance Cumulative Expenditure (£m)</b>			44.156	88.312	132.468	176.624	220.780
<b>Outturn and Forecast Cumulative Expenditure (£m)</b>	2.561	23.560	52.858	93.645	135.227	177.605	220.780
<b>Variance</b>	+2.561	+23.560	+8.702	+5.333	+2.759	+0.981	+0.000

To achieve the target output we will install meters proactively whilst continuing to offer a free meter option scheme for our household customers alongside our lowest bill guarantee offering. We are also intending to upgrade 100 per cent of our non-household meter stock to AMI meters.

## 25. Lead (PCDW15)

We expect to deliver the end of AMP8 outputs of 30,000 lead replacements by 2030. For the Draft Determination Response data table submission, we included a flat delivery profile of 6,000 lead replacements per year, delivering 30,000 by the end of AMP8. Our latest forecast has adjusted the annual profile to include challenging but more achievable outputs early in the AMP with increasing outputs each year of the AMP.

We will continue to offer the lead replacement grant to customers as a contribution towards the replacement of the internal and external supply pipe whilst replacing the communication pipe for free. The success of this model has enabled us to achieve our performance commitment target and over 14,000 lead pipes in AMP7. We will proactively engage with registered providers of social housing to ensure lead pipe replacement is available to a broad range of customers in different economic groups.

## 26. Reservoir safety (PCDW16C)

This PCD covers the delivery of activities associated with Reservoir Safety, and the reporting of activities that fall within the remit of PCD PR24CA109-Water-Resilience-and-Security-PCDs, sub-sheet PCDW16c-NWT Reservoir Safety. The PCD and associated delivery is divided into two parts. These are:

- Portfolio Risk Assessment (PRA) The delivery of engineering interventions to pro-actively reduce the risk of dam failure.

A number of factors will influence the timing and selection of PRA projects and may cause us to deviate from addressing projects in risk order. These include Water resources, Outage planning, Environmental planning and Construction safety.

- Measure in The Interests Of safety (MITIOS) The delivery of safety actions set by engineering safety experts. These may be issued to United Utilities under Section 10 or Section 12 of the Reservoir Act 1975.

We interpret MITIOS actions as the delivery of safety actions set by engineering safety experts. These may be issued to United Utilities under Section 10 or Section 12 of the Reservoir Act 1975. We will track spending against these measures, and report that spend periodically to Ofwat through the PCD reporting process. There are no pre-known projects in this area, as they will arise following inspections during the AMP.

The outputs detailed are in line with our Draft Determination Response data table submission. As such, we are currently forecasting 100 per cent delivery for this PCD.

All scheme solution types currently remain aligned to our Business Plan submission; however, we will continue to assess efficient delivery of our Reservoir Safety programme. The PCD allows us to adapt to site-specific challenges while maintaining accountability and will permit the reallocation of allowances between reservoirs, by exception, under the following conditions:

- Safety outcomes must be equivalent or better.
- Total spending must meet or exceed allocated funding.
- Swaps must be justified by statutory or technical priorities.

The outturn and forecast expenditure has been populated in line with Ofwat's profiling of the PCD allowances based on 20 per cent spend in each financial year of AMP8.

The reservoir safety forecast has also been updated to align to Ofwat's published cost allowances in the Final Determination. This differs to Ofwat's PCD allowance by £16k in FY30, and we do not currently plan to spend this additional money as it was not part of the funded allowance in the Final Determination.

Reporting year	2025/26	2026/27	2027/28	2028/29	2029/30
<b>Ofwat PCD Allowance Cumulative Expenditure (£m)</b>	29.147	58.446	87.418	116.454	145.237
<b>Outturn and Forecast Cumulative Expenditure (£m)</b>	29.144	58.440	87.408	116.442	145.222
<b>Variance</b>	-0.003	-0.006	-0.010	-0.012	-0.016

Reservoir safety projects are also included in table DPW4 (names of individual sites are not provided, under SEMD regulations we are mandated to redact all critical national infrastructure asset identifiers in documents being sent outside the organisation), as we consider these projects to be high profile, see section 32 for additional details.

## 27. SEMD (PCDW17A)

This programme of work will deliver the requirements of the DWI Notice – AMP8 SEMD physical security and operational communications. Security schemes vary in number, scale and bespoke challenges across each site. Delivery will see projects at c.25 locations across the region in AMP8. Each scheme has an individual milestone programme and this has been consolidated into an overarching view for the Delivery Plan submission.

The programme is on track to deliver the as per the DWI Notice end date of 28 February 2031 and this date has been used to profile the output in Table DPW1. This is also the final milestone in DPW3. This date is inclusive of 12 months of monitoring security risks required by the Notice. At this point a final report is provided to the DWI which includes detail on the efficacy of the remedial measures taken and evidence to confirm the programme is complete.

This end date has been used as output completion date in the baseline for DPW1 rather than 2029/30 output date referenced in the Ofwat pre-populated baseline.

## 28. Cyber (PCDW17B)

As per Draft Determination Response data table submission, this PCD is currently on track to deliver 100 per cent of outputs by 31 March 2030. The Programme will continue to build and enhance the programme of work delivered in AMP7 to address areas identified by the annual DWI audit process. These areas will help to reduce the risk to our NIS systems and potential for non-compliance with the NIS Regulations.

The NIS AMP8 Programme will improve our capabilities, resilience and cyber maturity of the assets and systems in scope of NIS supporting our essential function through the delivery of 13 individual enhancement projects in AMP8 to:

Enhance threat intelligence capability providing rich, meaningful metrics that will allow fine tuning of technologies and processes to minimise exposure.

- Implement enhanced automation and machine learning providing next generation responses to identified threats.
- Enhance capability to establish cyber leadership, governance and continual proactive monitoring and response to recurring threats.
- Deploy new ways of working, supporting processes and training to bolster our defence against cyber-attacks and raise awareness prevention.

## 29. Resilience climate change uplift – water (PCDW32)

The delivery plan associated with the climate change resilience uplift projects is aligned to the Final Determination allowances with respect to the anticipated total spend.

Our delivery plan takes account of feedback received in the Final Determination, particularly with reference to the deep dive on water candidate schemes, as a result some water candidate schemes have been removed from scope where insufficient evidence could be provided. The remaining allowance (water schemes only) has been re-profiled to align with Final Determination allowances and PCD requirements. Funding has been allocated at a scheme / group of candidate project level, therefore, all related schemes share the same scheme ID.

We are confident that, as per the PCD for this enhancement scheme, all allocated funding will be invested in securing resilience to climate change within AMP8. Based on our Draft Determination Response table submission spend profile, interim milestone dates have been set to provide oversight of efficient and effective scheme delivery. Milestones are reported as the final day in the corresponding quarter that delivery is expected.

For water resilience schemes, candidate sites have been identified and listed within Table DPW4, this is aligned to [Appendix 1 of document UUWR39 Resilience Uplift](#). We have developed our delivery plan based on these candidate schemes, however, sites may change should new evidence of more critical needs be identified through AMP8. Changes will be communicated within update delivery plans if this is the case.

The solution for our flooding scheme (River Eden Intake) has been defined and is progressing into detailed design. In [UUWR39](#) we detailed the possible range of power resilience solutions that we would investigate, we are in the process of undertaking more detailed assessment of the needs of each candidate facility, solutions are likely, but not limited to, include the novel deployment of Battery Energy Storage Systems (BESS).

Water resilience projects with an LBE >£1m are also included in table DPW5. We are including the Eden intake project in DPW4 as we consider this project to be high profile see section 32 for more details.

## 30. Peatland restoration (PCDWW34)

See commentary in section 17 above.

## 31. Gated mechanism, enhanced engagement and critical high-profile schemes – DPW4 and DPWW4

We have considered the criteria suggested by Ofwat in the feedback on draft delivery plans to assess which projects should be reported in tables DPW4 and DPWW4. The table below sets out the criteria.

Criteria	Definition
Scale (size or costs)	larger schemes are more likely to be high-profile, where scale can be in terms of size (for example MI/d or PE) and/or cost (capital value of project)
Timing	Schemes which are critical for meeting the timing of wider requirements, for example to remove restrictions on housing growth, are more likely to be high-profile.
Complexity	More complex schemes are likely to be high profile.
Critical for growth	Schemes that have links to geographic priority areas for growth.
Stakeholder priority	High priority schemes for government or local environmental groups.
Risks to delivery	Where there is a greater risk to delivery this is likely to increase the priority and profile of the scheme.

The projects and programmes of work that have been included within these tables have been reviewed by our internal Regional and Area Stakeholder Management teams to ensure that all projects and programmes which customer and stakeholders have a particular interest in have been included. Our stakeholder teams consider whether in any particular area we have known issues or past issues that have come to the attention of stakeholders such as local councillors, constituency MPs, local media, community groups and Non-Governmental Organisations (NGOs) and that, as the scheme proceeds, we need to carry out some targeted stakeholder engagement. We will review this list throughout AMP8 and add or remove projects and programmes to ensure we accurately reflect the interests of customers and stakeholders.

### Wastewater

For Wastewater we have included milestones for all projects or programmes which Ofwat have designated large schemes (gated mechanism or enhanced engagement). All our schemes that are either gated or enhanced engagement are considered to be high profile for customers and stakeholders, given the scale, cost and complexity stakeholder interest in each of these major projects. The scope of the enhanced engagement schemes aligns to the scheme drivers we submitted in table ADD24b within our Draft Determination Response.

### Gated mechanism – Windermere

We have one gated mechanism programme, Windermere. This is a programme of work which includes several projects at both WwTW and overflows to improve water quality and is represented as this within the delivery plan tables. The table below sets out the proposed improvements for final effluent quality at nine WwTWs. There are also three storm overflows included in the enhancement programme. Hawkshead pumping station and Grasmere CSO have drivers to reduce to <10 spills per annum and Glebe Road pumping station will be reducing to <10 spills per annum and one spill per bathing season. Please see the table below.

Project	WINEP ID	Site name	Proposed improvements
<b>WwTW</b>	08UU102482a	Ambleside WwTW	0.25mg/l P
	08UU102480a	Grasmere WwTW	0.25mg/l P
	08UU102489a	Ferry House WwTW	0.5mg/l P
	08UU102484a	Outgate WwTW	0.5mg/l P
	08UU102487a, 08UU102349a, 08UU102495a	Hawkshead WwTW	17mg/l BOD, 25mg/l suspended solids, 4mg/l ammonia, 0.25mg/l P (0.8mg/l P to be delivered as part of PCDWW10)
	08UU102483a	Langdale WwTW	20mg/l ammonia, 0.25mg/l phosphorus
	08UU102486a	Near Sawrey WwTW	8mg/l ammonia, 0.5mg/l phosphorus
	08UU102485a	Far Sawrey WwTW	30mg/l BOD, 45mg/l suspended solids, 20mg/l ammonia, 0.5mg/l phosphorus
<b>CSOs</b>	08UU102488a	Troutbeck WwTW	30mg/l BOD, 45mg/l suspended solids, 20mg/l ammonia, 0.5mg/l phosphorus
	08UU102490	Hawkshead pumping station	10 spills per annum (WFD to be delivered as part of PCDWW5)
	08UU102492	Grasmere storm overflow	10 spills per annum
	08UU102491	Glebe Road pumping station	1 spill per bathing season, 10 spills per annum

Our forecast for Windermere includes both development and contingent allowances provided in the Final Determination. This full forecast also appears in DPWW2.44 in line with Ofwat guidance.

### Enhanced engagement

We have five enhanced engagement projects for Wastewater which will improve water quality by improving performance for phosphorous, BOD, suspended solids, or ammonia from WwTW, reduce spills from overflows or for water projects reducing the risk of discolouration.

Salford – will reduce BOD (see PCDWW12)

Eccles – will reduce ammonia and phosphorous (see PCDWW10 and PCDWW12)

Davyhulme – will reduce both BOD and phosphorous (see PCDWW10 and PCDWW12)

Pennington Flash – will reduce spills from combined sewer overflows (see PCDWW4 and PCDWW5)

Wigan – will reduce phosphorous and ammonia (see PCDWW10 and PCDWW12)

Further discussion can be found in the relevant PCDs sections above.

### Water

For Water we have one Enhanced Engagement project on the Vyrnwy Large Diameter Trunk Main. This project is significant in costs and scale and has key dependencies with other large scale projects. It is also of interest to the DWI.

Vyrnwy – will reduce the risk of discolouration (see PCDW13).

**High profile projects**

River Eden intake pumps – We consider this project to be high profile, as the pumping station that is being enhanced lies within an area of special protection as both a Special Area of Conservation (SAC) and a Site of Special Scientific Interest (SSC) and an ancient woodland. This project is within the water resilience PCD, with an LBE of >£1m but we are reporting them in DPW4 rather than DPW5.

Reservoir safety – We consider this programme of work to be high profile, due to the cost and complexity. These are water resilience projects that are >£1m, but we are reporting them in DPW4 rather than DPW5.

Yearl Wier – This project will remove a large weir that impedes fish migration. The solutions available to this are limited and the site lies within a projected area (protection for both SAC/SSC).

## 32. Water Resilience Schemes (DPW5) and Growth at STW Schemes (DPWW5)

DPW5 showing Water Resilience schemes has been populated in line with Ofwat guidance stating that only schemes above £1m should be included, and also that only Resilience schemes not already included on DPW4 as either high profile, enhanced engagement or large gated should also be included.

In table DPW5 we have included the water MITIOS programme. MITIOS actions arise from independent safety inspection of our dams. Those inspections are scheduled to take place each year throughout the AMP. We will receive MITIOS actions from the inspectors. Once actions are received subsequent capital projects will be developed and scheduled. Therefore, we are not able to report milestones at this stage.

DPWW5 showing Growth at Sewage Treatment Work schemes has been populated in line with Ofwat guidance stating that only schemes above £10m should be included.

## 33. Risks

### Supply chain risks to both capacity and skills

To provide assurance regarding the deliverability of the projects outlined in our submission, we have undertaken a comprehensive assessment of the capacity available through our newly established commercial agreements with AMP8 and AMP9 supply chain partners. This review has confirmed that we have sufficient headroom and access to the necessary resources and expertise to support the successful delivery of our proposed programme.

We have procured a range of delivery routes—referred to as “runways”—to facilitate the delivery of our capital investment programme for AMP8 and AMP9. These routes were strategically procured to ensure access to a broad spectrum of specialist supply chain capacity and capability. This approach not only meets the anticipated requirements of AMP8 and AMP9 but also provides the flexibility to accommodate fluctuations or potential growth in the programme.

The three primary runways are as follows:

1. Large Projects – Delivered through our Enterprise Model, a collaborative partnership that integrates design, engineering, and construction expertise to ensure safe, efficient, and sustainable project delivery.
2. Medium Projects – A detailed design and build runway focused on delivering medium-sized infrastructure and non-infrastructure projects.
3. Small Projects – A build-only runway leveraging small, local contractors to deliver projects designed by United Utilities with agility and responsiveness.

In addition, we have appointed 15 of the world's leading engineering consultancies to engineering frameworks to provide specialist with design and modelling capability to keep our AMP8 programme on track.

A rigorous due diligence process was undertaken to assess the capacity and capability of all bidders and appointed partners across the AMP. As a result, we are confident that we not only have the capacity and skills to deliver the current programme but also sufficient headroom to accommodate potential changes, including additional investment if required.

### Resource management strategy and growth in critical resources

Our cross-functional Blueprint team has been established to develop a standardised approach to the design, procurement, and delivery of assets and solutions. Engineering and Operations teams now have access to a range of standard asset designs through our new AMP8 Asset Catalogue. This simplifies the ordering process and reduces the number of components required for each project.

By using standard assets, we can procure designs that are applicable across multiple projects and solutions. This approach enables faster ordering and deployment, improves cost efficiency, and allows for flexible application across various site requirements. To date, we have developed standard assets to cover circa 70 per cent of our Better Rivers Programme. A dedicated catalogue site has been created to support collaborative sharing of these solutions and their associated products with our AMP8 partners. We have also initiated collaboration with other interested Water PLCs, sharing our methodologies, processes and designs with the potential for broader industry adoption. All assets published within the catalogue have associated commercial contracts in place. Additionally, we are developing solutions targeting AMP8 programmes such as phosphorus (P) removal and solids removal. A number of these have already been published to the AMP 8 Asset Catalogue with further product families at various stages of development.

Through the standardisation of Phase 1 assets (Better Rivers Programme), we have achieved significant efficiencies—saving over 90,000 design hours and reducing carbon emissions by more than 4,500 tCO<sub>2</sub>e.

### Critical resources

Delivering our ambitious programme depends on securing the right resources, especially in high-growth areas. United Utilities aligned with our transformation programme has built capability and capacity. We've hired an inhouse recruitment team to work with managers across the business to fill positions and pursue creative routes

to market for our critical and difficult to recruit for roles. As part of this team, we have dedicated resource to work with partners and communities across the region to tap into untapped talent pools as well as a dedicated early careers recruiter to pipeline our future talent. We have grown our Capital Delivery, Engineering, and Commercial teams for AMP8 having recruited, hired and onboarded 648 people into new roles which includes bringing 119 new people into the business.

Recruitment continues at pace for roles across the business which we are managing as campaigns and generating interest from a broad spectrum of candidates through our employer branding and social media activity with our new structure supporting our Five Counties model. For AMP8 we have built a 200-strong multi-county Better Rivers Directorate to deliver our storm overflow reduction programme, supported by specialist supply chain partners. In addition to this to manage Cumbria's workload, Better Rivers has split the region into East and West, as well as forming a dedicated team for Windermere. We have met our Better Rivers commitment to recruit 100 new 'Green Apprenticeships' by 2025. We recruited 160 'Green Apprenticeships' showing that we had exceeded our commitment by 60. An additional 84 apprentices and 51 graduates are joining us in September 2025.

### **Managing at scale – Data and technology**

We continue to drive efficiency through enhanced PMO services, reporting capability and the adoption of Project Data Analytics. We have significantly accelerated the development of our Power BI reporting to enhance efficiency, boost performance, and enable more informed decision-making across delivery functions. A structured reporting sprint plan is now in place, focusing on three key priorities:

- Expanding BI reporting, building on the success of our recent trial within the Better Rivers programme.
- Developing new Integrated Delivery Dashboards across project, sub-programme, programme, and portfolio levels to improve visibility and alignment.
- Consistency in reporting, enabling deeper insights and analysis.

In parallel, a dedicated workstream is exploring the future of digital reporting, with a clear roadmap for automation and digital enhancements. We are continuing our focus on Project Data Analytics to provide enhanced insights and predictive analysis for project delivery. Members of our PMO team are now completing Level 4 apprenticeships to build internal capability and share learning across the business. AI and analytics will streamline data management and performance tracking without needing large team growth. United Utilities is a member of the Project Data Analytics Coalition, alongside organisations like EDF and the Environment Agency.

## 34. Appendix 1 – Assurance report

Pages one to six of the Jacobs report. The full report including the CV of the Lead Assurer has been shared with Ofwat.



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Reinventing tomorrow.



### PCD Delivery Plan: Assurance Report

**Client name:** United Utilities      **Project no:** B2349203  
**Project name:** Technical Assurance      **Project manager:** Alexandra Crawford  
**Revision:** 7.0  
**Date:** 12 August 2025

### Document history and status

Revision	Date	Description	Author	Checked	Reviewed	Approved
1.0	11/06/2025	Draft	LS	HKC	SH	AC
2.0	13/06/2025	Interim	LS/ HKC	VK	SH	ZA
3.0	01/08/2025	Final Assurance Report - Draft	LS	HKC	SH	AC
4.0	08/08/2025	Final Assurance Report – Draft v2	LS	HKC	SH	YZ
5.0	11/08/2025	Final Assurance Report – Draft v3	HKC	LS	SH	YZ
6.0	11/08/2025	Final Assurance Report	HKC	LS	SH	YZ
7.0	12/08/2025	Final Assurance Report v2	LS	SH	YZ	TM

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#### Jacobs U.K. Limited

2nd Floor, Cottons Centre  
 Cottons Lane  
 London SE1 2QG  
 United Kingdom

[www.jacobs.com](http://www.jacobs.com)

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This assurance was completed in accordance with the ISAE 3000 (Revised) standard including following ethical and quality requirements.



## Introduction

This document presents the interim findings from the assurance support provided to United Utilities (UU) for their AMP8 Price Control Deliverables (PCDs) delivery plan. The work was carried out under framework assurance agreement 4600005490.

PCDs represent the outputs or outcomes that reflect Ofwat's expectations for improvements funded through enhancement expenditure allowances. If companies fail to deliver these improvements—or deliver them late—they are required to return the associated funding to customers. PCDs are designed to protect customers from underperformance or delays in delivering these enhancements.

As part of their PR24 business plans for AMP8, companies submitted proposed PCDs that varied across the sector. Based on these submissions, Ofwat outlined its approach to PCDs in the draft determinations and refined it in the final determinations. The final PCDs are largely standardised across companies and are linked to the cost drivers used to assess the requested funding.

Ofwat sets out in PR24 final determination appendix, *Expenditure allowances – assurance requirements for delivery of enhancement schemes*, that companies are required to submit PCD delivery plans. Additionally, the Final Determination mandates that these plans undergo independent third-party assurance.

Further guidance on how these should be completed was issued to water companies in March 2025. Water companies were required to issue un-assured draft versions of their delivery plan and supporting data tables on 12<sup>th</sup> May. The deadline to submit and publish online the Delivery Plan and completed tables is 12<sup>th</sup> August.

## Scope of Work and Approach

This assurance report provides the conclusions from the work specified in our Statement of Work, AMP8 Price Control Deliverables Delivery Plan, issued on 18th March 2025.

The assurance work was undertaken with the following limitations:

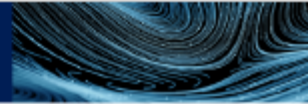
- A risk-based approach was implemented.
- A limited sample was assessed.

This assurance was performed in accordance with the ISAE 3000 (Revised) standard. Where Jacobs is reviewing forecast information, the assurance is limited to the reasonableness of the assumptions and methodology applied in undertaking those forecasts.

The scope of the assurance was to confirm and check the following:

- that the Delivery Plan covers all enhancement schemes and areas of expenditure covered by PCDs.
- that UU have identified all PCDs for which interim milestones may be required.
- that UU have a delivery plan in place in the PCD areas where interim milestones have been identified.
- that interim milestones identified by United Utilities are consistent with the plan.
- whether there are movements over one quarter in scheme target completion dates and if so, the reasons for these movements; and
- that the scheme target completion dates in the delivery plan meet statutory and regulatory obligations.

All 30 of UU's PCD's were subject to risk-based third-party assurance along with assurance sessions covering the overall delivery plan. Appendix A details the list of PCDs covered and associated company RAG scores. Appendix B includes the lead assurer's Curriculum Vitae (CV).



## Assurance Standards Applied

We conducted our limited assurance in accordance with the International Standard on Assurance Engagements (UK) 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information (\*ISAE (UK) 3000 revised\*). The Standard requires that we obtain sufficient, appropriate evidence on which to base our conclusion.

## Duty of Care

In its 2024 Final Determination (Expenditure Allowances – Assurance Requirements for Delivery of Enhancement Schemes Appendix), Ofwat introduced a new requirement for AMP8. Third-party assurance providers, such as Jacobs, now have a direct and actionable duty of care to Ofwat.

Ofwat expects water companies to engage third-party assurers under contracts that explicitly grant Ofwat a legal right of action directly against the assurer in respect of relevant aspects of assurance specified in the Final Determination appendix referenced above. This obligation should be formally documented in the service agreement between the water company and the assurance provider.

Our current assurance contract with United Utilities (UU) runs until September 2026. To ensure compliance with Ofwat’s new requirements throughout the remainder of the contract period, UU requested a Letter of Reliance from us. On 11 July 2025, we issued a Letter of Reliance to UU and they have confirmed that this was then submitted to Ofwat alongside the Annual Performance Report on 15 July 2025. The letter covers our assurance work on APR25 Table 10H, the PCD Delivery Plan, and the Windermere Large Gated Scheme.

## Conflict of Interest

In line with Ofwat’s AMP8 requirements, we have proactively managed both real and perceived conflicts of interest in collaboration with UU. All audit team members signed a declaration before the audit programme began and have completed conflict of interest training. These declarations were recorded in the company specific register, which we have shared with UU. This year, we identified no actual conflicts and promptly reported all perceived conflicts. UU have confirmed that none constituted an actual conflict, and we jointly documented the outcomes of these discussions.

## Summary of Key Findings

At the conclusion of our assurance, our audits indicated that the evidence provided is of good quality, with well-structured methodologies in place for the PCDs.

The teams demonstrated a good understanding of the requirements and processes, and they have established a process to manage the delivery plan. Based on our risk-based sample review, we did not identify any material issues in the data reported in UU’s tables and found that the overall reporting process is well managed and appropriate for use in this submission.

Our programme consisted of an initial face-to-face overview session with UU’s Project Management Office (PMO) followed by individuals’ discussions with UU auditees and Subject Matter Experts (SMEs). The assurance programme was undertaken over Microsoft Teams combined with offline reviews between March and July 2025.

### Delivery plan

UU are managing their delivery plan submission via their PMO. We have met with the PMO in person and over teams to assess progress of the delivery plan submission. We have also evaluated the processes and controls UU have in place to govern their delivery plan data table submission. These were found to be appropriate with only non-material actions. UU have confirmed that their own internal sign off has been completed.



## PCD Delivery Plan: Assurance Report

UU confirms that the final submission has been updated to reflect Ofwat's most recent feedback, and the return incorporates the additional requirements. They have demonstrated the changes they have made to the delivery plan to us during our audit sessions. We did not identify any deviations with Ofwat's updated requirements.

### Progress against PCD targets and Interim milestones

UU have confirmed that they are not reporting any delays greater than 90 days in tables DWPW3 and DPWW3 (schemes with Interim Milestones). We have conducted sample checks on the data reported in this table and confirmed that the reported figures align with the information held in the company's project control system (Primavera). We therefore do not have any concerns regarding the integrity of the information reported in this table.

### Significant Delivery Risks and Delays

Based on our risk-based review, UU is on track to deliver the PCD targets and interim milestones in line with Ofwat's baseline for the majority of enhancement PCDs. There is currently only one significant delivery delay to the programme relating to the Green Economic Recovery Carry Over PCD (PCDWW36). The Bury storage tank scheme is currently forecast to be completed five months after its delivery deadline in August 2026, which will result in a penalty. The two schemes covered by the PCD are also not forecast to deliver the required storage volume. UU confirmed that there is not an Interim Milestone associated with this PCD. We do note that this PCD is subject to ongoing discussions with the regulator around storage volumes.

No other significant delivery risks or delays were identified during our audits.

### Company RAG Ratings

UU have confirmed that a **Green** RAG rating will be reported against all enhancement PCD output requirements, except for the areas listed below;

- Green Economic Recovery (GER) Carry Over (PCDWW36) – The company are reporting an **Amber** RAG score under Ofwat's performance outputs requirements to reflect the current status of the delivery.
- WINEP Water Investigations (PCDWW18) – UU are reporting a **Blue** RAG score to reflect the removal of four investigations schemes. UU have provided evidence to us of the EA's removal of the schemes and Ofwat have acknowledged the change in their draft delivery plan feedback
- WINEP Wastewater investigations (PCDW8) - UU are reporting a **Blue** RAG score to reflect the removal of five Wastewater investigations schemes. UU have provided evidence to us of the EA's removal of the schemes and Ofwat have acknowledged the change in their draft delivery plan feedback
- We have not identified any concerns with the company's RAG ratings during our audit programme and consider them to be reasonable given the current position in the AMP8 process.

### Expenditure Variability

Ofwat requires both outturn and forecast data to be subject to third-party assurance. In line with this, we have audited UU's forecasted AMP8 expenditure. Assurance of AMP8 outturn data will be undertaken in future years. We have included AMP7 actual expenditure in our sample checks, where we have checked alignment with APR25 and prior year reporting data. No issues were identified by our sample checks.

UU have confirmed that they are not forecasting expenditure to exceed their FD allowances, two PCDs in the delivery plan tables have a higher expenditure forecast than the baseline recorded in the tables. The reasons for this are discussed in greater detail in the following section. We note that the company's baseline assumption is that (with the exceptions below) expenditure will align with the Final Determination. The exceptions to this convention are as follows;



## PCD Delivery Plan: Assurance Report



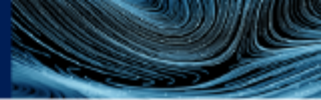
- PCDB2a Sewage pumping mains renewals: Forecast expenditure is higher than baseline to reflect the complexities involved in the delivery of the company's Clifton scheme.
- PCDWW18 WINEP Investigations (wastewater): Forecast expenditure has decreased and is lower than baseline to reflect the investigations removed from the programme
- PCDWW36 Green Economic Recovery: Forecast expenditure is lower than baseline, the drivers for this are outlined in the company commentary. UU have explained to us that the increase in expenditure is driven by site-specific complexities uncovered during pre-construction investigations at Nuttall Road CSO.
- PCDWW35 PR19 WINEP Carryover actions: Forecast Expenditure is significantly higher than the baseline reported in table DPWW2. UU have confirmed that this is not an overspend against their AMP8 baseline allowance. Rather they have explained that the additional forecast expenditure is driven by the fact that it has not been possible to distinguish at this stage between expenditure on the two underlying drivers (Water Framework Directive and Urban Wastewater Treatment Directive). The PCD Delivery Plan tables only reflects baseline expenditure to the UWWTD component of this programme. UU have confirmed that they are already in conversations with Ofwat regarding expenditure on this programme.
- PCDWW8 WINEP Investigations (water): Forecast expenditure has decreased and is lower than baseline to reflect the investigations removed from the programme
- PCDWW16c Number of raw water reservoirs with the delivery of specified safety improvements: Expenditure is forecast to be slightly lower than baseline £102.434m compared to £102.441m.
- Both DPW2 and DPWW2 have been updated to report non-PCD enhancement expenditure, £161.147m and £454.374m respectively. This expenditure is recorded in the forecast section of the table but not in the Ofwat populated baseline section.
- Total AMP8 forecast expenditure in DPW2 is reported as £1,065.563m compared to a baseline of £905.969m. Total forecast expenditure is net of the changes to PCDWW8 and PCDWW16c along with the inclusion of the non-PCD enhancement expenditure detailed above.
- Total AMP8 forecast expenditure in DPWW2 is reported as £4,836.835m compared to a baseline of £4,357.693m. Total forecast expenditure is net of the changes to PCDWW35 and PCDWW36 along with the inclusion of the non-PCD enhancement expenditure detailed above.
- Total forecast baseline and expenditure in DPW4 is reported as £264.105m
- Total forecast baseline and expenditure in DPW5 is reported as £42.788m
- Total forecast baseline and expenditure in DPWW4 is reported as £1,692.840m
- Total forecast baseline and expenditure in DPWW5 is reported as £64.506m

We have also checked expenditure reported in tables DPW4, DPWW4, DPW5, and DPWW5. Forecast expenditure is consistent with the baseline profile. We have also reconciled a sample of schemes back to the underlying information used for table DPW2 and DPWW2 with no issues being identified.

Based on our audit discussions and our sample checks we have not identified any concerns with the expenditure forecasts provided by UU in their delivery plan tables

### Change Log

UU has confirmed that they are not proposing to submit a standalone change log at this stage. They noted that the requirement to submit a change log alongside the Baseline Delivery Plan was raised with Ofwat during a workshop, where Ofwat clarified that producing the log is discretionary at this point. However, UU has acknowledged the requirement to produce a change log to support future Delivery Plan submissions.



## Conclusion

Overall, based on our scope of work and the limited assurance undertaken, for the August 2025 delivery plan submission, we did not find any material misstatement. We consider that:

- the delivery plan covers all enhancement schemes and areas of expenditure covered by PCDs.
- UU has identified all PCDs for which interim milestones may be required.
- UU has a delivery plan in place in the PCD areas where interim milestones have been identified.
- the interim milestones identified by UU are consistent with the delivery plan.
- where there are movements of more than one quarter in scheme target completion dates compared to the original business plan, these have been highlighted in UU's accompanying commentary. The reasons provided for these movements appear reasonable and reflect the maturing nature of the delivery plan.
- the scheme target completion dates in the delivery plan meet statutory and regulatory obligations, and.
- we have no difference of opinion with UU in regard to its RAG assessment.

In accordance with Ofwat's PCD reporting requirements these conclusions should be read in conjunction with appendix A.

Sajid Hussain  
Lead Assurer



## Appendix A. PCDs

The PCD RAG scores are detailed below:

PCD	PCD ref	Company RAG against each PCD	Assurers' comments
Continuous water quality monitoring (CWQM)	PCDWW2B	G	We have reviewed the company's RAG rating against the PCD targets and not identified any concerns with the position reported. In almost all instances UU is reporting a green scoring. For Water Investigations, UU has allocated a blue due to the removal of investigation schemes, whilst for Green recovery UU has allocated an amber score to reflect the current status of the programme.
Phosphorus removal	PCDWW10	G	
Advanced WINEP	PCDWW23b	G	
Storm Overflows	PCDWW5	G	
Flow to full treatment	PCDWW4	G	
Sanitary Parameters	PCDWW12	G	
Reservoir safety	PCDW16c	G	
Mains renewals	PCDB1a-c	G	
Metering	PCDW12	G	
Lead	PCDW15	G	
Water Investigations	PCDW8	B	
Peatland restoration	PCDWW34	G	
Water Quality (RWD and TOC)	PCDW13, PCDW14	G	
Net Zero	PCDWW34	G	
Process Emissions	PCDWW34	G	
Resilience climate change uplift water	PCDWW32	G	
Climate change uplift wastewater	PCDWW32	G	
Security - SEMD	PCDW17a	G	
Cyber	PCDW17b	G	
Wastewater Investigations	PCDWW18	B	
Rising Mains	PCDB2	G	
MCERTS at Emergency Overflows	PCDWW3	G	
Rainwater management	PCDWW32f	G	
STW growth	PCDWW27	G	
AMP7 WINEP carryover	PCDWW35	G	
Green Economic Recovery (GER) carryover	PCDWW36	A	
IED	PCDWW30	G	
Network reinforcement (water and wastewater)	PCDB3	G	
Coastal Erosion	PCDWW32b	G	
Biodiversity and conservation (hectares) - Peatlands	PCDWW34	G	

**United Utilities Water Limited**

Haweswater House  
Lingley Mere Business Park  
Lingley Green Avenue  
Great Sankey  
Warrington  
WA5 3LP  
[unitedutilities.com](http://unitedutilities.com)