



BRISTOL  
WATER

# Data Assurance Summary 2019/20

A summary of the outcomes of our assurance activities we have undertaken this year to provide reliable, accurate and complete data.

July 2020



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## Executive Summary



This document summarises the results of the data assurance activities that Bristol Water has undertaken throughout 2019/20 to evidence that the information we have published in various documents throughout this reporting year is accurate, reliable and complete.

Bristol Water takes the trust and confidence of customers and stakeholders in our data very seriously. It is our intention that by publishing transparent, accurate and reliable information, through the processes set out in our Assurance Plan<sup>1</sup>, that we will demonstrate compliance with our assurance requirements.

Our ambition is to ensure that all the information we communicate externally is assured to be accurate, timely, appropriate for the intended audience and transparent. Our initial risk assessments were set out in our consultation on our Risks, Strengths and Weaknesses of Information, published on our website. This exercise calculated for each key data item the probability of inaccurate reporting, after taking into account the control framework we have in place, and what the impact of inaccurate reporting would be on customers, our reputation, financial incentives and industry comparisons. Based on those assessments, each item was classified as low, medium, high or critical risk.

This year we have presented the results of our risk assessments in two risk matrices. The two risk matrices show data that is reported on for 2019/20 and data reported on from April 2020 (in the 2020/21 reporting year). For the risk assessment relating to 2019/20 data items, ten data items were assessed as a high risk rating. For the risk assessment relating to 2020/21 data items, ten data items were assessed as a high risk rating. Although strong internal and external control frameworks are in place, these data items were identified at risk for a range of factors. These factors did not

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<sup>1</sup> [Assurance Plan 2020/21](#)



## DATA ASSURANCE SUMMARY 2019/20

reflect an expectation of any adverse impact on customers, but rather reflects the Company's ability to identify the potential for errors and act accordingly to address them. Targeted assurance activities were therefore then identified and explained in our Assurance Plan for each of these data items. The results of our assurance activities regarding all the data items reported on in this reporting year are explained in section 3 in this document.

We publish a range of information about our services and performance, including how we are performing against the commitments we made in our 2015-2020 business plan. This helps to provide our customers and stakeholders with assurance that we are delivering what they have told us they need and want from their water company. It is important that we have robust assurance arrangements in place to ensure that this information is accurate, clear and transparent. This is essential to building and maintaining a high level of trust and confidence with our customers and stakeholders.

This document (Bristol Water's Data Assurance Summary) sits alongside our Annual Performance Report and provides a summary of the outcome of the assurance activities we have undertaken in order to minimise the risk of inaccurately reporting on any data items published throughout this reporting year. It summarises our data assurance activities for 2019/20 and provides us with an opportunity to highlight any changes required as part of our targeted assurance activities, ahead of reporting in 2020/21. The document provides the following:

An overview of our assurance methods and processes

Progress on the targeted areas identified in our Assurance Plan (published in March 2020)

A summary of the documents and data items that have been audited throughout this reporting year

A summary of the views of our external auditors on the data included in these documents



# 1 Introduction

## 1.1 About Bristol Water



Bristol Water has been providing an essential public water service to the communities within and surrounding the city of Bristol since 1846. We were established by an Act of Parliament as a privately financed water

company with a strong social purpose to improve public health by the provision of a clean and affordable supply of water to the whole city (not just the wealthy few).

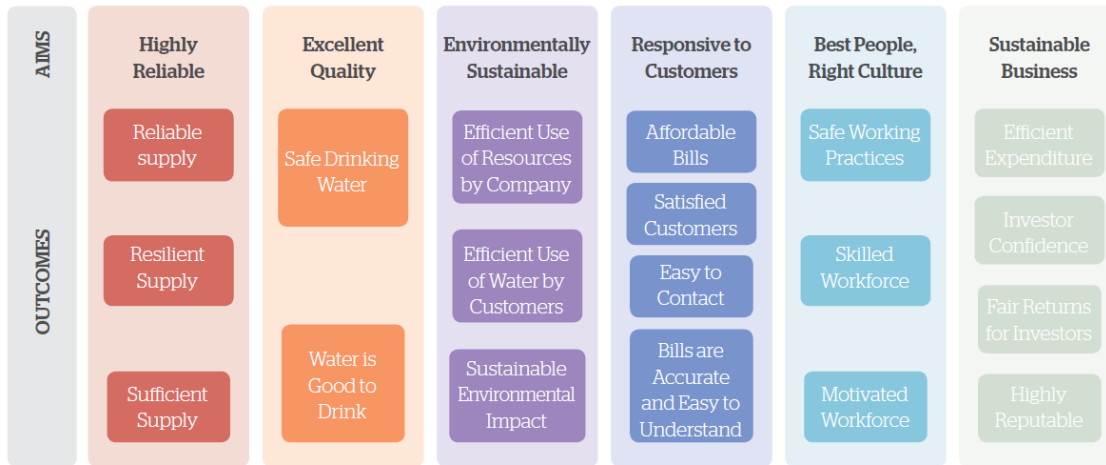
We are now responsible for the provision of water to 1.2 million people in the city of Bristol and surrounding area. We are one of 17 companies in England and Wales who distribute water and Bristol Water is one of six that focuses exclusively on water, not wastewater. In our supply area, wastewater services are provided by Wessex Water.

Our vision is to achieve “trust beyond water – providing excellent customer experiences”. Our mission is to be a company which our communities trust and are proud of. In doing so, we will deliver excellent experiences and create social and economic value.

In 2014 we published a business plan setting out our priorities for 2015-20. This included a number of key aims and outcomes that we want to deliver for our customers and stakeholders, based on our customers’ priorities. We also published a revised strategy and business plan with an updated set of performance commitments in September 2018, which will apply from 2020-25. Definitions for these performance commitments can be found online.<sup>2</sup>

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<sup>2</sup> [Final price control determination notice: company-specific appendix – Bristol Water](#),  
[PR19 final determinations: Bristol Water – Outcomes performance commitment appendix](#)



Most recently, in December 2019 we published our mid-year performance report. This set out our performance to date in 2015-19 and included comparisons to other companies’ performance in 2018/19 (the most recent year comparisons to other companies’ performance could be made) and forecasts of our future performance.<sup>3</sup> In addition, over the last few years Bristol Water has participated in the European Benchmarking Co-operation (EBC), a water industry-based, not-for-profit benchmarking exercise on costs, performance and operational best practice. Although these benchmarking results are not available externally, we use this exercise to review and compare our data and performance, which helps to improve data reporting for our Annual Performance Reports and Mid-Year performance Reports. Benchmarking is most effective if we can use the lessons learned from the exercise to improve our own performance and data quality. The EBC Foundation has awarded Bristol Water with a “2-Star” certificate, in acknowledgement of:

- participating in the programme for multiple years;
- providing timely and good quality data; and
- participating actively in improvement efforts like knowledge exchanges or the implementation of good practices or innovations.<sup>4</sup>



**Member of EBC’s utility improvement programme**

In 2019 we received a ‘benchmarking co-ordinator of the year’ award in recognition of our contribution to the programme.

<sup>3</sup> [Bristol Water mid-year performance in 2019/20](#)

<sup>4</sup> [EBC Foundation](#)



## 1.2 About this Document

We publish a range of information about our services and performance, including how we are performing against the commitments we made in our 2015-2020 business plan. This helps to provide our customers and stakeholders with assurance that we are delivering what they have told us they need and want from their water company. It is important that we have robust assurance arrangements in place to ensure that this information is accurate, clear and transparent. This is essential to building and maintaining a high level of trust and confidence with our customers and stakeholders.

This document is known as Bristol Water's Data Assurance Summary. It sets out the scope and results of our assurance activities that we have put in place to provide reliable, accurate and complete data, together with the wider assurance activities that we have undertaken or initiated to ensure that we can effectively listen to our customers and other stakeholders' views and continue to deliver the services that they want and can afford.

On 27 March 2020, following two consultations with customers and stakeholders (one on our Statement of Risks Strengths and Weaknesses between November and December 2019 and one on our Draft Assurance Plan between January and February 2020), we published our final Assurance Plan. Consistent with guidance from our economic regulator, Ofwat, this document firstly reviewed our assessment of any risks, strengths and weaknesses associated with meeting our obligations and commitments, or with providing information of appropriate quality. It then detailed the checks and balances – or targeted assurance activities – that we planned to put in place to address these risks.

This document (Bristol Water's Data Assurance Summary) sits alongside our Annual Performance Report and provides a summary of the outcome of the assurance activities we have undertaken in order to minimise the risk of inaccurately reporting on any data items published throughout this reporting year. It summarises our data assurance activities for 2019/20 and provides us with an opportunity to highlight any changes required as part of our targeted assurance activities, ahead of reporting in 2020/21. The document provides the following:

An overview of our assurance methods and processes

Progress on the targeted areas identified in our Assurance Plan (published in March 2020)

A summary of the documents and data items that have been audited throughout this reporting year

A summary of the views of our external auditors on the data included in these documents



### 1.3 Regulatory Requirements

In June 2015, the economic regulator of the water sector, Ofwat, published a Company Monitoring Framework (CMF), which set out how it intended to oversee the information that water companies in England and Wales provide to their customers and stakeholders.

Ofwat expects companies to be transparent and to provide information that enables them to understand how the Company is performing. Ofwat introduced the CMF to encourage all water companies to conduct high quality assurance of the information that they produce. Ofwat's view is that since the CMF was introduced it has raised standards of company reporting and assurance. In August 2019 Ofwat announced that it will not publish further CMF assessments; it is developing and updating a framework for monitoring and assessing company performance through the launch of a new strategy in the near future<sup>5</sup>.

Although these CMF assessments will no longer be published, there are a number of minimum requirements Ofwat expects companies to continue to undertake for 2019/20 reporting.

Activity	Detail	Date
Engagement on and publish risks, strengths and weaknesses exercise and statement	We must carry out a consultation exercise each year to consider the risks, strengths and weaknesses of the areas of information we publish, in order to target areas to improve. This exercise considers both data assurance and how we provide assurance to customers more generally. This has been published on our website.	30 November 2019
Publish draft assurance Plans	We need to complete the risks, strengths and weaknesses exercise before we can publish our draft Assurance Plans. We engage with stakeholders, giving them the opportunity to provide comments on our draft Assurance Plans. This has been published on our website.	January 2020
Publish final assurance plans	We have now published our final Assurance Plan, providing responses to the comments we have received.	27 March 2020
Other requirements	We must also provide: <ul style="list-style-type: none"><li>transparency on the audit procedures we have put in place in relation to data assurance; and</li><li>a summary of the outcome of the data assurance that has been carried out (this document).</li></ul>	15 July 2020

<sup>5</sup> [Information notice \(IN\) 19/04 August 2019](#)





## 2 Our Risk Assessment

### 2.1 Our Statement of Risks, Strengths and Weaknesses

There are many sources of information on which to base the assessment of our risks, strengths and weaknesses and we have used all of these to form our Statement of Risks, Strengths and Weaknesses of Information 2019/20, an exercise we undertook in November 2019. Information and feedback comes from both internal and external sources throughout the year, and we proactively seek customer feedback. Improvement is a continuous process. The steps involved in the process of establishing what information we need to report needs including in our assurance plan is set out in the figure below.

Figure 1 - Identifying Risk Items



This year we have presented the results of our risk assessments into two risk matrices. The two risk matrices show data that is reported on in 2019/20 and data reported on from April 2020 (in the 2020/21 reporting year).

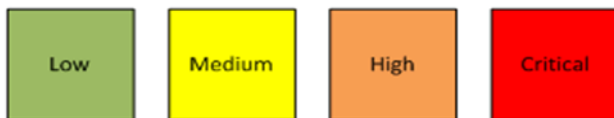
Our initial risk assessments were set out in our consultation on our Risks, Strengths and Weaknesses of Information, published on our website. This exercise calculated



for each key data item the probability of inaccurate reporting, after taking into account the control framework we have in place, and what the impact of inaccurate reporting would be on customers, our reputation, financial incentives and industry comparisons. Based on those assessments, each item was classified as low, medium, high or critical risk.

The risks identified as critical or high did not reflect an expectation of an increase in any adverse impact on customers compared to last year, but rather reflects the Company's ability to identify the potential for errors and act accordingly to address them. The results of our final risk assessment are shown in the diagram below.

**Key:**





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Figure 2 – Results of Risk Assessment for 2019/20 data

For the risk assessment relating to 2019/20 data items, 35 out of 45 data items have been assessed as either a low or medium risk rating.

Impact Metric Score	1	2	3	4
4	<ul style="list-style-type: none"> <li>Regulatory Accounts</li> <li>Meter Penetration</li> <li>DM/I Data</li> <li>Return on Capital</li> <li>Wholesale Taxes</li> <li>Water Turbidity</li> <li>Unplanned Maintenance Events</li> <li>Hosepipe ban frequency</li> <li>Mean Zonal Compliance</li> <li>Negative Water Quality Contacts</li> <li>PR14 Reconciliation Models (Blind Year Update)</li> <li>CCW Water Complaints Data</li> </ul>	<ul style="list-style-type: none"> <li>Per Capita Consumption</li> <li>Leakage</li> <li>Low Pressure Bursts</li> <li>Unplanned Customer Minutes Lost</li> <li>Population at Risk from Asset Failure</li> <li>Tariffs and Charges</li> <li>GSS Payments</li> <li>Developer Services Info</li> <li>Service Incentive Mechanism</li> </ul>	None	None
3	<ul style="list-style-type: none"> <li>NHH Market (Operational) Data</li> <li>NHH Market (Performance) Data</li> <li>Reportable Accidents</li> <li>Credit Rating</li> <li>Waste Disposal Compliance</li> <li>Customers in Water Poverty</li> <li>Customer Satisfaction Surveys</li> <li>Value for Money</li> <li>Ease of Contact</li> <li>Negative Billing Contacts</li> </ul>	<ul style="list-style-type: none"> <li>Non-Financial Data (Water Resources, Treatment and Distribution)</li> <li>Financial Data (info not covered by regulatory accounts)</li> <li>Raw Water Quality of Sources</li> <li>Biodiversity Index</li> <li>Total Carbon Emissions</li> <li>Properties and Population Data</li> <li>Water Resources Market Info</li> <li>EA Data</li> <li>SOSI</li> </ul>	None	None
2	<ul style="list-style-type: none"> <li>Training Matrix Compliance</li> <li>Staff Satisfaction</li> <li>Stakeholder Survey</li> </ul>	None	Financial Funds Flow	None
1	None	None	None	None
	1	2	3	4

Probability Metric Score



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Figure 3 – Results of Risk Assessment for 2020/21 data

For the risk assessment relating to 2020/21 data items, 35 out of 45 data items have been assessed as either a low or medium risk rating.

Impact Metric Score	4	PSR Data PR19 In-Period Adjustment Data DWI Data Regulatory Accounts Water Turbidity Unplanned Maintenance Events Meter Penetration Water Quality – Taste/ Odour Contacts Water Quality – Appearance Contacts Complaints Data D-MeX	Per Capita Consumption Leakage Low Pressure Bursts Tariffs and Charges GSS Payments Developer Services Info Supply Interruptions C-MeX	None	None
	3	NHH Market (Operational) Data NHH Market (Performance) Data Waste Disposal Compliance Customers in Water Poverty Value for Money Unplanned Outage WINEP Data	Non-Financial Data (Water Resources, Treatment and Distribution) Financial Data (info not covered by regulatory accounts) AIM Revenue Forecasting Incentive Raw Water Quality of Sources Biodiversity Index Carbon Emissions Properties and Population Data Drought Restrictions Water Resources Market Info EA Data Water Quality Compliance Glastonbury Street Network Resilience	Void Properties	None
	2	None	Vulnerable Customer Satisfaction	Local Community Satisfaction Financial Funds Flow Social Contract Mechanism	None
	1	None	None	None	None
		1	2	3	4
		Probability Metric Score			



## 2.2 Our Targeted Assurance Activities

Following our data items' risks assessments, the outcomes of our targeted assurance activities undertaken to date, in terms of our internal checks and external audits, have been included in the table below. As we undertook two risks assessments this year (as explained in our Statement of Risks) the table identifies which reporting year the data item applies to. The table includes an explanation of the internal and external steps taken to improve the transparency of our data and information, which are intended to increase the trust and confidence in which customers and stakeholders can place in our reports. Following our external audits, no further data items have been identified as being at risk of misreporting.

Data Item and Data Year	Reason for Risk Assessment	Targeted Assurance Activity Identified for 2020/21	Update on the outcome of External Assurance and Future Plans
Leakage – 2019/20 and 2020/21 data	High impact on customers, stakeholders or company reputation, if risk materialises and areas of improvement identified by Atkins' Mid-Year Audit	<p>Our reporting approach for our 2016/17 leakage data was highlighted in Ofwat's 2017 Company Monitoring Framework assessment (this contributed to the regulator having 'serious concerns' about our outcome reporting).</p> <p><b>Internal Assurance</b></p> <p>Since that assessment we have agreed with the regulator to dual-report on this performance commitment and provide thorough explanations behind the methodologies undertaken within our published reports.</p> <p>This data item followed the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. We have continued to dual-report on this performance commitment until the end of 2019/20. Performance information was also included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer, Atkins.</p>	<p>The data item was audited by our technical assurer, Atkins. Both sets of data included in the dual-reporting requirements were included within the scope of the audit. No material issues were identified.</p> <p>We will undertake internal assurance checks ahead of publishing this data item as part of our Mid-Year Performance Report 2020/21 (due to be published by December 2020).</p>



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Data Item and Data Year	Reason for Risk Assessment	Targeted Assurance Activity Identified for 2020/21	Update on the outcome of External Assurance and Future Plans
<p>Per Capita Consumption – 2019/20 and 2020/21 data</p>	<p>High impact on customers, stakeholders or company reputation, if risk materialises</p>	<p>Our reporting approach for our 2016/17 PCC data was highlighted in Ofwat’s 2017 Company Monitoring Framework assessment (this contributed to the regulator having ‘serious concerns’ about our outcome reporting).</p> <p style="text-align: center;"><b>Internal Assurance</b></p> <p>Since that assessment we have agreed with the regulator to dual-report on this performance commitment and provide thorough explanations behind the methodologies undertaken within our published reports.</p> <p>This data item followed the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. We have continued to dual-report on this performance commitment until the end of 2019/20. Performance information was also included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p style="text-align: center;"><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer, Atkins.</p>	<p>The data item was audited by our technical assurer, Atkins. Both sets of data included in the dual-reporting requirements were included within the scope of the audit. No material issues were identified.</p> <p>We will undertake internal assurance checks ahead of publishing this data item as part of our Mid-Year Performance Report 2020/21 (due to be published by December 2020).</p>
<p>Low Pressure – 2019/20 and 2020/21 data</p>	<p>High impact on customers, stakeholders or company reputation, if risk materialises</p>	<p style="text-align: center;"><b>Internal Assurance</b></p> <p>This data item followed the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information.. Performance information is also included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p style="text-align: center;"><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer, Atkins.</p>	<p>The data item was audited by our technical assurer, Atkins. No material issues were identified.</p> <p>We will undertake internal assurance checks ahead of publishing this data item as part of our Mid-Year Performance Report 2020/21 (due to be published by December 2020).</p>



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Data Item and Data Year	Reason for Risk Assessment	Targeted Assurance Activity Identified for 2020/21	Update on the outcome of External Assurance and Future Plans
Bursts – 2019/20 and 2020/21 data	High impact on customers, stakeholders or company reputation, if risk materialises	<p><b>Internal Assurance</b></p> <p>This data item followed the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. Performance information is also included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer, Atkins.</p>	<p>The data item was audited by our technical assurer, Atkins. No material issues were identified.</p> <p>We will undertake internal assurance checks ahead of publishing this data item as part of our Mid-Year Performance Report 2020/21 (due to be published by December 2020).</p>
Tariffs and charges – 2019/20 and 2020/21 data	High impact on customers, stakeholders or company reputation, if risk materialises	<p><b>Internal Assurance</b></p> <p>This data item was reviewed by two teams at the company – Economic Regulation and Finance.</p> <p>Our tariff and charges publications (particularly for new connections charges) now include more customer-friendly language and user-friendly graphics, to improve their readability for interested parties. Our Statement of Assurance on our tariffs also includes an engagement summary section on who we have spoken to and what changes we have made to the information we present in our tariffs and charges publications as a result.</p> <p><b>External Assurance</b></p> <p>We will continue to assure the information via external financial auditors, to ensure accuracy and reliability. The data item continues to be audited by our financial auditor, PwC.</p>	<p>This data item was audited by our financial auditor, PwC. No material issues were identified.</p> <p>In addition, for this year, we commissioned Frontier Economics to review our new 2020/21 charges scheme model. Overall, Frontier found that our approach for setting wholesale charges was transparent and reasonable and that the methodology we have applied for calculating retail tariffs is consistent with the form of the price control as set out by Ofwat.</p>
Guaranteed Standards Scheme (GSS) Payments – 2019/20 and 2020/21 data	High impact on customers, stakeholders or company reputation, if risk materialises and areas of improvement identified by Atkins' Mid-Year Audit	<p><b>Internal Assurance</b></p> <p>This data item followed the same internal reporting requirements that our performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information .</p> <p><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer, Atkins.</p>	<p>The data item was audited by our technical assurer, Atkins. No material data issues were identified (although improvements to our methodology are required). Further information is included in section 3.2.3 of this report</p>



## DATA ASSURANCE SUMMARY 2019/20

Data Item and Data Year	Reason for Risk Assessment	Targeted Assurance Activity Identified for 2020/21	Update on the outcome of External Assurance and Future Plans
Developer services information – 2019/20 and 2020/21 data	High impact on customers, stakeholders or company reputation, if risk materialises	<p><b>Internal Assurance</b></p> <p>Our connections charges now include more customer-friendly language and user-friendly graphics to improve transparency.</p> <p>We have continued to expand upon our tailored engagement activities with our developers to ensure that their voices are heard alongside our stakeholders in the wider Bristol area. We established our Market Engagement Days in 2017 as an on-going engagement activity to bring together developers and self-lay providers (SLPs) to build relationships, communicate information, and receive feedback. We have used our Market Engagement Days as part of our consultation on the new charging approach for developer services, which we successfully introduced in April 2018. We continue to undertake similar engagement activities.</p> <p>We also continue to undertake quarterly reporting on our developer services performance to Water UK.</p> <p><b>External Assurance</b></p> <p>Although not required, data reported on our developer services performance has been audited by our technical assurer, Atkins as recently as our 2019/20 mid-year audits and will continue to be included at year-end.</p>	<p>The D-MeX data item was audited by our technical assurer, Atkins. Further information is included in section 3.2.5 of this report.</p> <p>Infrastructure charges were audited by our financial auditor, PwC. No material issues were identified.</p>
Service Incentive Mechanism (SIM) – 2019/20 data	High impact on customers, stakeholders or company reputation, if risk materialises and areas of improvement identified by Atkins' Mid-Year Audit	<p><b>Internal Assurance</b></p> <p>This data item followed the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. Performance information is also included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p><b>External Assurance</b></p> <p>This data item will no longer be reported on and will therefore not be considered as part of our assurance checks in future years.</p>	<p>The data item was audited by our technical assurer, Atkins. No material issues were identified</p>





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Data Item and Data Year	Reason for Risk Assessment	Targeted Assurance Activity Identified for 2020/21	Update on the outcome of External Assurance and Future Plans
Unplanned Customer Minutes Lost (UCML) – 2019/20 data	High impact on customers, stakeholders or company reputation, if risk materialises	<p><b>Internal Assurance</b></p> <p>This data item followed the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. Performance information is also included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p><b>External Assurance</b></p> <p>This data item will no longer be reported on and will therefore not be considered as part of our assurance checks in future years.</p>	The data item was audited by our technical assurer, Atkins. No material issues were identified.
Population at Risk from asset failure – 2019/20 data	High impact on customers, stakeholders or company reputation, if risk materialises	<p><b>Internal Assurance</b></p> <p>This data item followed the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. Performance information is also included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p><b>External Assurance</b></p> <p>This data item will no longer be reported on and will therefore not be considered as part of our assurance checks in future years.</p>	The data item was audited by our technical assurer, Atkins. No material issues were identified.
Customer measure of experience (C-MeX) – 2020/21 data	High impact on customers, stakeholders or company reputation, if risk materialises in 2020/21 and areas of improvement identified by Atkins' Mid-Year Audit	<p><b>Internal Assurance</b></p> <p>This data item followed the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. Performance information will, from April 2020, be included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p><b>External Assurance</b></p> <p>Although shadow reporting commenced in April 2019, there was no obligation to undertake a mid-year audit. Our shadow data was however externally audited in 2019/20 by our technical assurer, Atkins and was again be audited as part of the 2019/20 APR year-end audit process. The data item will then be audited by our technical assurer following the start of the next reporting period (at both mid-year and year-end) from April 2020.</p>	<p>The data item was audited by our technical assurer, Atkins. No material issues were identified. Further information is included in section 3.2.5 of this report.</p> <p>This measure will replace the current measure of customer satisfaction, SIM, from April 2020. We will undertake internal assurance checks ahead of publishing this data item as part of our Mid-Year Performance Report 2020/21 (due to be published by December 2020).</p>



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Data Item and Data Year	Reason for Risk Assessment	Targeted Assurance Activity Identified for 2020/21	Update on the outcome of External Assurance and Future Plans
Supply Interruptions – 2020/21 data	High impact on customers, stakeholders or company reputation, if risk materialises in 2020/21	<p><b>Internal Assurance</b></p> <p>This data item followed the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. Performance information will, from April 2020, be included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer for the next reporting period (at both mid-year and year-end) from April 2020.</p>	<p>The data item was audited by our technical assurer, Atkins. No material issues were identified.</p> <p>This measure will replace the current measure of water supply interruptions, UCML, from 2020/21. We will undertake internal assurance checks ahead of publishing this data item as part of our Mid-Year Performance Report 2020/21 (due to be published by December 2020).</p>
Void Properties – 2020/21 data	High impact on customers, stakeholders or company reputation, if risk materialises in 2020/21	<p><b>Internal Assurance</b></p> <p>This data item followed the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. Performance information will, from April 2020, be included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer for the next reporting period (at both mid-year and year-end) from April 2020.</p>	<p>The data item was audited by our technical assurer, Atkins. No material issues were identified.</p> <p>This performance commitment will be introduced from 2020/21. We will undertake internal assurance checks ahead of publishing this data item as part of our Mid-Year Performance Report 2020/21 (due to be published by December 2020).</p>



## 3 Our Approach to Assurance

We consider it important to demonstrate to our customers and other stakeholders that we report information on our performance that is transparent, reliable, relevant, complete and up-to-date. This is part of our commitment to demonstrate that we take ownership of what we report.

### 3.1 Internal Governance

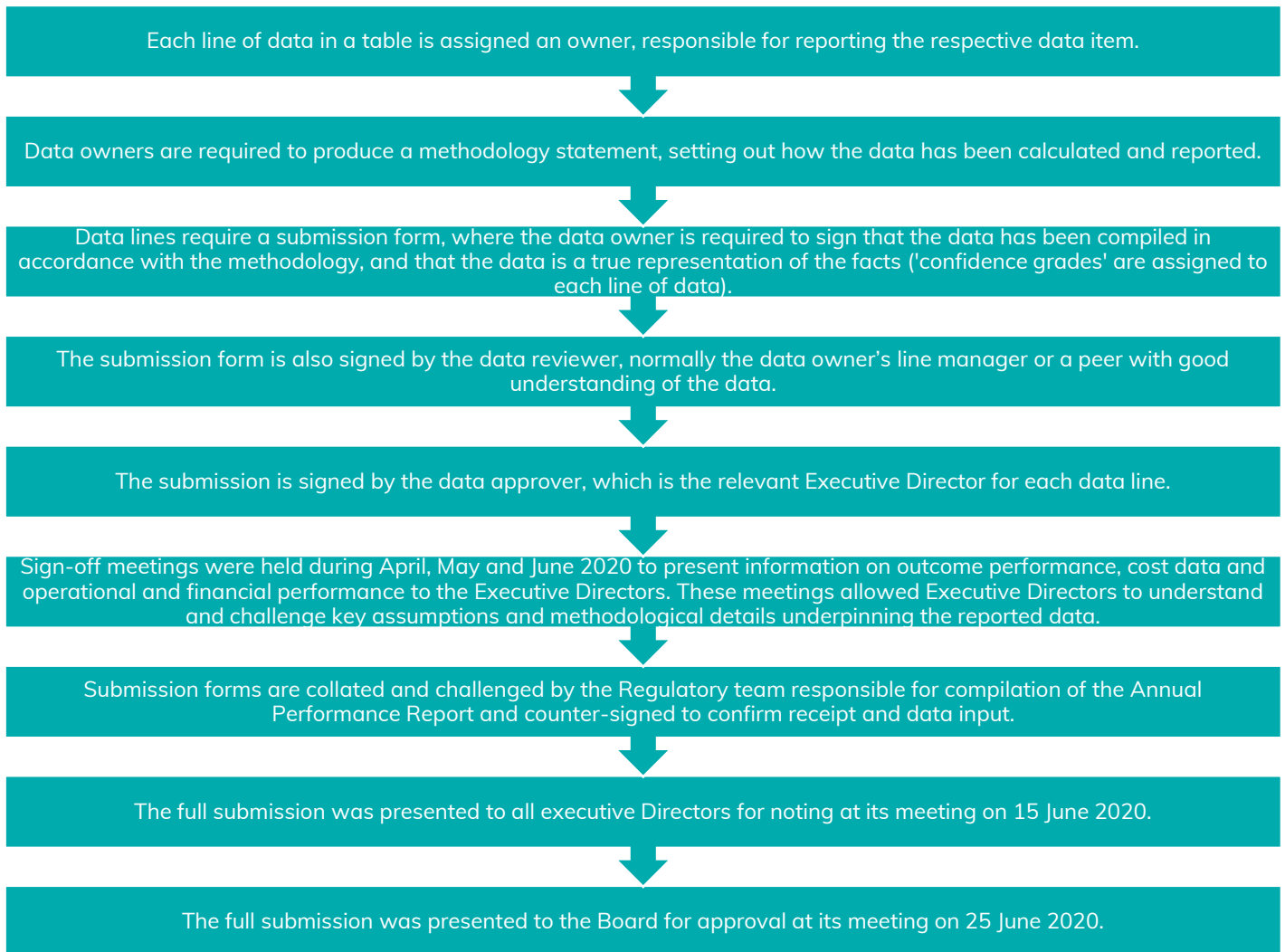
Our approach to assurance utilises our well established and mature governance and assurance arrangements. We use a thorough system of controls to make sure that the information we report and publish is as accurate as possible. Each piece of information has a specific owner and reviewer, responsible for production and updating the reporting methodology statement. Data owners and reviewers are required to provide signed confirmation that the data has been compiled in accordance with the relevant methodology, and that the data is a true representation of the facts. This form provides the opportunity for the data owner to identify any concerns with the quality of the data, for investigation by senior managers and Directors.

The Executive Management Team review key data and information before it is published. Progress against key metrics is reviewed in detail monthly so that emerging trends in both performance and data quality can be addressed. Major regulatory submissions, including annual reports, tariffs, accounts and business plans are subject to Board review and approval prior to submission.

Our approach to reporting on data included in the APR is set out in the figure below:



Figure 4 – Internal Assurance Process



A detailed explanation of our internal assurance governance and processes can be found in our Assurance Plan.

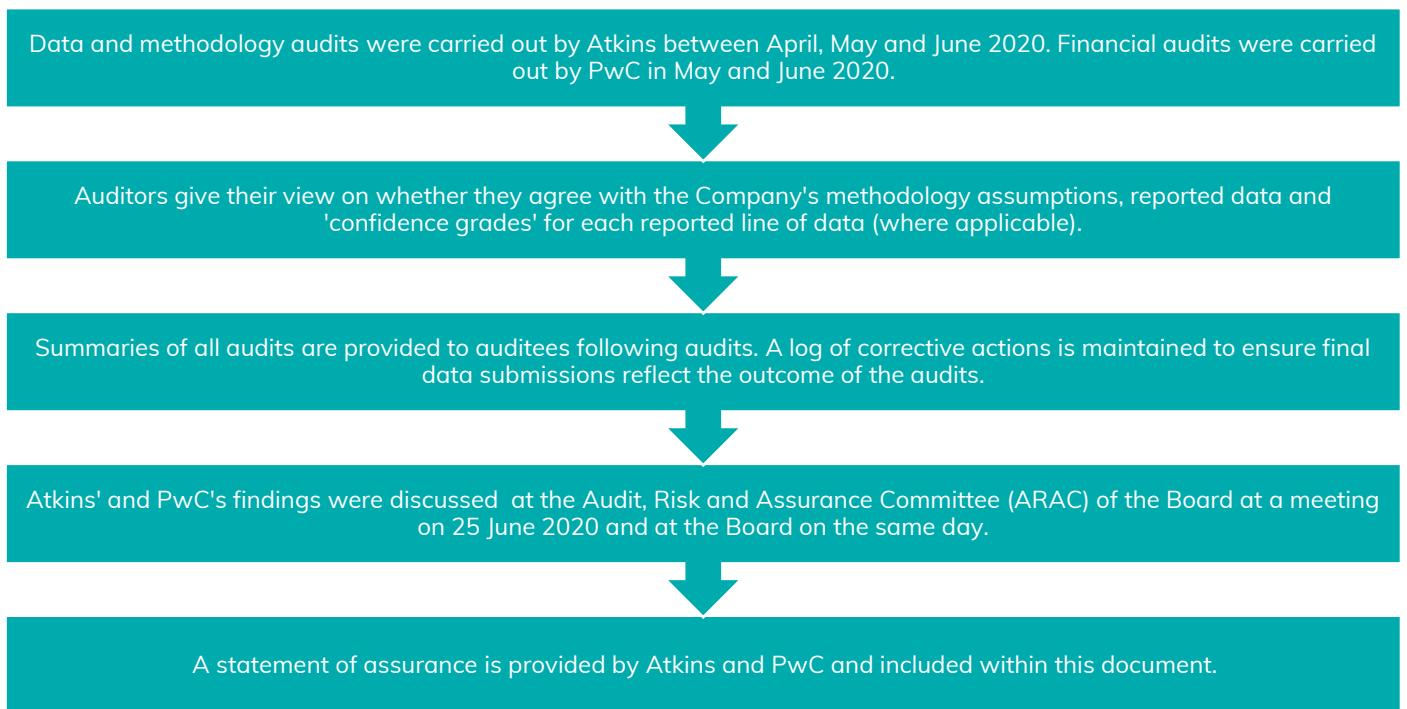
### 3.2 External Assurance

We also use external expert auditors to review our methods, systems and processes for reporting key data and information. Atkins provides technical assurance on our regulatory submissions, and our financial auditors, PwC, audit our key financial data. We also have an internal audit function that reviews our compliance with our governance and assurance procedures. These auditors provide reports to our Board



to provide confidence in the accuracy of the information produced. Our approach to reporting on data included in the APR is set out in the figure below:

Figure 5 – External Assurance



### 3.2.1 2019/20 Annual Performance Report

A summary of the outcome of the Annual Performance Report tables that have been externally assured are presented in the tables in this section. As Bristol Water is a water only company we are not required to complete some of the data tables in the APR template related to wastewater services.

#### 3.2.1.1 Technical Assurance Statement – Atkins

Appendix 1 of our 2020/21 Assurance Plan explained the roles of our external auditors and the assurance activities they undertake as part of the publication of our Annual Performance Report. A summary statement by our technical assurers, Atkins, is below:



This is Atkins Limited's assurance statement that encapsulates observations we made during the technical audit of aspects of Bristol Water's Annual Performance Report for 2019/20. Our findings will be presented to Bristol Water's Executive Team on 25th June 2020.

This statement is part of a continuous improvement process that has involved detailed consideration of the methodologies and their applications by which Bristol Water reports on its performance at financial year end and at the mid-year point. We have been providing this service since 2015. From the Company Monitoring Framework: 2018 Assessment, we were pleased to note that Bristol Water had met the criteria for promotion to the "targeted" assurance category.

For the areas we cover and from the information we have been provided with, we conclude that the Company has a full understanding of and has sufficient processes and internal systems of control to meet its reporting obligations. We also conclude that the Company has appropriate systems and processes in place to allow it to manage its reporting risks.

Our approach to technical assurance is to draw upon our experiences at previous rounds of audit and to plan in detail who should be present, what information will be covered, where and when. We issue a notification, carry out the audit, provide immediate verbal feedback, provide key issue feedback within 24 hours and a formal feedback summary including requests for further information or clarification with a table of issues raised. The issues across all of the audits are gathered into an Issues Log, which is used to manage the resolution of reporting issues before the finalisation of the technical assurance process. This statement reflects the technical assurance position after the iterative process of resolving outstanding issues has concluded. It should be read in conjunction with Bristol Water's Assurance Plan 2019/20.

Bristol Water has 21 Performance Commitments (PCs), nine of which have associated financial penalties and rewards.

As part of our independent assurance of Bristol Water's Annual Performance Report 2019/20, we have been engaged to audit the following tables and submissions to be published in Bristol Water's 2019/20 Annual Performance Report and regulatory reporting:

- Data and commentary reported as part of the Annual Performance Report (APR) to Ofwat:
- Table 3A – Outcome performance table, including underperformance penalties and outperformance payments.
- Table 3B – Sub-measure performance table
- Table 3D – SIM (Service Incentive Mechanism)
- Tables 4A, 4B, 4C, 4D, 4F and 4G
- Table 3S – shadow reporting of new definition data (included in separate report)
- Tables 4J, 4L, 4P, 4Q and 4V (formerly Wholesale Cost Tables)
- C-Mex and D-MeX
- WRMP Annual Review



- GSS payments

This year we have adjusted our auditing process to accommodate the travel restrictions due to COVID-19. In a series of approximately 38 remote audits in May and June 2020, we carried out combined methodology and data audits designed to test:

- The Company's internal control systems to produce the submission;
- Whether reporting appears to align with relevant guidance;
- If data has been compiled in accordance with Company methods and procedures; and
- Whether commentary is consistent with our observations on performance levels, trends and the information we were provided with at audit.

We were provided with a copy of the commentary the Company proposed to publish to explain and clarify its reported performance information. We provided feedback on whether it was a reasonable interpretation of what we had seen during our audits.

Bristol Water has met 14 of its 21 committed performance levels for 2019/20 and will incur financial penalties on 1 (Meter Penetration) of the 7 PCs where it has underperformed. The Company will also receive an outperformance payment in year (Leakage), a net penalty payment across AMP6 due to its AMP6 average performance. In particular this year, the Company has shown an improvement since 2018/19 in unplanned customer minutes lost, asset reliability (infrastructure), hosepipe ban frequency, negative water quality contacts, meter penetration, raw water quality of sources, biodiversity index, per capita consumption, value for money, ease of contact from surveys and negative billing contacts. Notable observations on Bristol Water's performance are set out below.

- The Company has again significantly improved its leakage performance from 2018/19 by 4.9 megalitres per day. The reported figures reflect the benefits of the Company leakage strategy implemented in 2017-18.
- Unplanned customer minutes lost again shows a reduction on 14.7 minutes per property per year reported in 2018/19 to 11.1. The Company has comfortably met its performance commitment for the final year of AMP6 of 12.2 minutes., having changed its contractors and improved operational approach and data since the halfway point through the reporting year, albeit during a period of clement weather, would indicate that the PC can be met or even bettered, in the absence of any major events.
- After reporting two consecutive years of 'marginal' performance for asset reliability (infrastructure) and seeing year on year improvements, the Company has been able to meet its commitment performance level for the final year of the AMP.
- The Company has successfully met its committed performance levels on non-infrastructure asset reliability, security of supply index and hosepipe ban frequency for the fifth year in a row and is meeting its targets for the final year of the AMP.
- The Company has failed to meet its metering penetration target in every year of the AMP, and as such will be accountable for an underperformance payment. The Company has met



or significantly exceeded its committed performance levels for negative billing contacts, water poverty and value for money but failed to do so for general satisfaction, ease of contact or the SIM proxy.

During the assurance activities, we have had free access to the Director of Strategy and Regulation and his team and the full cooperation of the people responsible for preparing and reporting the 2019/20 APR and regulatory submissions and the supporting information.

We are pleased to provide assurance that, overall, we consider the information published by Bristol Water has been compiled using information which is accurate, reliable and complete. We have traced selected information to data sources and information systems. We consider the published metrics and commentary provide a fair and reasonable account of Bristol Water’s performance in 2019/20 and end of AMP6 position.

While we observed a number of issues for which we provide comment within our main report, we believe these do not impact materially upon the potential to sign-off the Company submission. Each is an area we believe should be given further consideration as part of continuing improvement to performance reporting by Bristol Water.

Jonathan P Archer  
Regulation Director  
Reporter providing Technical Assurance Services to Bristol Water

A summary of the assessments undertaken by our technical assurers, Atkins, are included in the tables below. The first two tables break-down the data lines included in 3A and 3B in the APR.

Atkins' Data Assessments for each Performance Commitment									
Performance Commitment	2015/16	2016/17 Mid-Year	2016/17	2017/18 Mid-Year	2017/18	2018/19 Mid-Year	2018/19	2019/20 Mid-Year	2019/20
Unplanned customer minutes lost	Green	Green	Green	Green	Green	Green	Green	Green	Green
Asset reliability - infrastructure (bursts and DG2 low pressure)	Green	Green	Green	Green	Green	Green	Green	Green	Green
Asset reliability - non-infrastructure (turbidity and	Green	Green	Green	Green	Green	Green	Green	Green	Green





## DATA ASSURANCE SUMMARY 2019/20

Atkins' Data Assessments for each Performance Commitment									
Performance Commitment	2015/16	2016/17 Mid-Year	2016/17	2017/18 Mid-Year	2017/18	2018/19 Mid-Year	2018/19	2019/20 Mid-Year	2019/20
unplanned maintenance)									
Population in centres >25,000 at risk from asset failure	Green	Green	Green	Green	Green	Green	Green	Not included	Green
Security of supply index (SOSI)	Green	Not included	Green	Not included	Green	Not included	Green	Not included	Green
Hosepipe ban frequency	Green	Not included	Green	Not included	Green	Not included	Green	Not included	Green
Mean zonal compliance (MZC)	Green	Green	Green	Green	Green	Green	Green	Green	Green
Negative water quality contacts	Green	Green	Green	Green	Green	Completed Jan 2019	Green	Completed Jan 2020	Green
Leakage	Green	Green	Green	Green	Green	Green	Green	Green	Green
Per capita consumption (PCC)	Green	Green	Green	Green	Green	Green	Green	Green	Green
Meter penetration	Green	Green	Green	Green	Green	Green	Green	Green	Green
Total carbon emissions	Green	Green	Green	Green	Green	Green	Green	Green	Green
Raw water quality of sources	Green	Not included	Green	Green	Green	Green	Green	Green	Green
Biodiversity index	Green	Not included	Green	Green	Green	Green	Green	Green	Green
Waste disposal compliance	Green	Green	Green	Green	Green	Green	Green	Green	Green
Percentage of customers in water poverty	Green	Not included	Green	Not included	Green	Not included	Green	Not included	Green
Service incentive mechanism (SIM)	Green	Green	Green	Green	Amber	Green	Green	Green	Green
General satisfaction from surveys	Green	Not included	Green	Not included	Green	Not included	Green	Not included	Green



## DATA ASSURANCE SUMMARY 2019/20

Atkins' Data Assessments for each Performance Commitment									
Performance Commitment	2015/16	2016/17 Mid-Year	2016/17	2017/18 Mid-Year	2017/18	2018/19 Mid-Year	2018/19	2019/20 Mid-Year	2019/20
Value for money	Green	Green	Green	Green	Green	Green	Green	Green	Green
Ease of contact from surveys	Green	Green	Green	Green	Green	Green	Green	Green	Green
Negative billing contacts	Green	Not included	Green	Green	Green	Green	Green	Green	Green

This data assessment provides us with confidence that there are no material issues with the quality of our data systems for reporting on our performance measures.

Atkins' Methodology Assessments for each Performance Commitment									
Performance Commitment	2015/16	2016/17 Mid-Year	2016/17	2017/18 Mid-Year	2017/18	2018/19 Mid-Year	2018/19	2019/20 Mid-Year	2019/20
Unplanned customer minutes lost	Amber	Amber	Green	Green	Green	Green	Green	Green	Green
Asset reliability - infrastructure (bursts and DG2 low pressure)	Amber	Amber	Amber	Green	Green	Green	Green	Green	Green
Asset reliability - non-infrastructure (turbidity and unplanned maintenance)	Amber	Green	Green	Green	Green	Green	Green	Green	Green
Population in centres >25,000 at risk from asset failure	Amber	Amber	Green	Green	Green	Green	Green	Green	Green
Security of supply index (SOSI)	Amber	Not included	Green	Green	Green	Green	Green	Not included	Green
Hosepipe ban frequency	Amber	Not included	Green	Green	Green	Green	Green	Not included	Green
Mean zonal compliance (MZC)	Green	Green	Green	Green	Green	Green	Green	Green	Green



## DATA ASSURANCE SUMMARY 2019/20

Atkins' Methodology Assessments for each Performance Commitment									
Performance Commitment	2015/16	2016/17 Mid-Year	2016/17	2017/18 Mid-Year	2017/18	2018/19 Mid-Year	2018/19	2019/20 Mid-Year	2019/20
Negative water quality contacts	Green	Green	Green	Green	Green	Completed Jan 2019	Green	Completed Jan 2020	Green
Leakage	Amber	Green	Green	Green	Green	Amber	Green	Green	Green
Per capita consumption (PCC)	Amber	Green	Green	Green	Green	Amber	Green	Green	Green
Meter penetration	Green	Green	Green	Green	Green	Green	Green	Green	Green
Total carbon emissions	Green	Green	Green	Green	Green	Green	Green	Green	Green
Raw water quality of sources	Amber	Not included	Green	Green	Green	Green	Green	Green	Green
Biodiversity index	Amber	Green	Amber	Green	Green	Green	Green	Green	Green
Waste disposal compliance	Green	Green	Green	Green	Green	Green	Green	Green	Green
Percentage of customers in water poverty	Green	Not included	Green	Not included	Green	Green	Green	Not included	Green
Service incentive mechanism (SIM)	Green	Green	Green	Amber	Amber	Amber	Green	Amber (telephone complaints only)	Green
General satisfaction from surveys	Green	Not included	Green	Not included	Green	Green	Green	Not included	Green
Value for money	Green	Amber	Green	Green	Green	Green	Green	Green	Green
Ease of contact from surveys	Green	Amber	Green	Green	Green	Green	Green	Green	Green
Negative billing contacts	Green	Not included	Green	Green	Green	Green	Green	Green	Green

This methodology assessment provides us with confidence that there are no material issues with our documentation and process mapping for reporting on our performance measures.

Atkins' overall assessments of the data reported on in section 3 of the APR are included in the two tables below.



## DATA ASSURANCE SUMMARY 2019/20

Atkins' Overall Data Assessments for each table in section 3 of the APR					
Table	2015/16	2016/17	2017/18	2018/19	2019/20
3A - Outcome performance table (including underperformance penalties and outperformance payments)	Not included in audit	Not included in audit	Green	Green	Green
3B - Sub-measure performance table	Not included in audit	Not included in audit	Green	Green	Green
3D - SIM (Service Incentive Mechanism)	Not included in audit	Not included in audit	Amber	Green	Green
3S - Shadow reporting of new definition data	Not included in audit	Included in separate report	Included in separate report	Included in separate report	Included in separate report

Atkins' assessment of our underperformance penalties and outperformance payments (which was undertaken as an additional audit for table 3A) provides us with confidence that there are no material issues with the quality of our reporting and on the impact this will have on our customers' bills.

Atkins' Overall Methodology Assessments for each table in section 3 of the APR					
Table	2015/16	2016/17	2017/18	2018/19	2019/20
3A - Outcome performance table (including underperformance penalties and outperformance payments)	Not included in audit	Not included in audit	Green	Green	Green
3B - Sub-measure performance table	Not included in audit	Not included in audit	Green	Green	Green
3D - SIM (Service Incentive Mechanism)	Not included in audit	Not included in audit	Amber	Green	Green
3S - Shadow reporting of new definition data	Not included in audit	Included in separate report	Included in separate report	Included in separate report	Included in separate report

Atkins also audited our methodologies and data reported on in section 4 of the APR.

Atkins' Data Assessments for each table in section 4 of the APR (financial and non-financial information)					
Table	2015/16	2016/17	2017/18	2018/19	2019/20
4A – Non-financial information	Not included in audit	Covered in APR and WRMP audits	Green	Green	Green
4B – Totex analysis	Not included in audit	Green	Green	Green	Green
4C – Impact of AMP6 Performance to date on RCV	Not included in audit	Green	Green	Green	Green



## DATA ASSURANCE SUMMARY 2019/20

Atkins' Data Assessments for each table in section 4 of the APR (financial and non-financial information)					
Table	2015/16	2016/17	2017/18	2018/19	2019/20
4D – Wholesale totex analysis – wholesale water	Not included in audit	Green	Green	Green	Green
4F – Operating Cost analysis – household retail	Not included in audit	Green	Green	Green	Green
4G – Wholesale current cost financial performance	Not included in audit	Green	Not included in audit	Green	Green

Atkins' Methodology Assessments for each table in section 4 of the APR (financial and non-financial information)					
Table	2015/16	2016/17	2017/18	2018/19	2019/20
4A – Non-financial information	Not included in audit	Covered in APR and WRMP audits	Green	Green	Green
4B – Totex analysis	Not included in audit	Green	Green	Green	Green
4C – Impact of AMP6 Performance to date on RCV	Not included in audit	Green	Green	Green	Green
4D – Wholesale totex analysis – wholesale water	Not included in audit	Green	Green	Green	Green
4F – Operating Cost analysis – household retail	Not included in audit	Amber	Green	Green	Green
4G – Wholesale current cost financial performance	Not included in audit	Green	Not included in audit	Green	Green

Atkins' Data Assessments for each table in section 4 of the APR (previously wholesale cost tables)							
Table	Lines	Line numbers	2015/16	2016/17	2017/18	2018/19	2019/20
4J - Atypical expenditure by business unit	Operating Expenditure	1 to 11	Not included in audit	Green	See 4D	See 4D	See 4D
	Capital Expenditure	12 to 21	Not included in audit	Green	See 4D	See 4D	See 4D
	Cash Expenditure	22 to 24	Not included in audit	Green	See 4D	See 4D	See 4D
	Atypical Expenditure	25 to 30	Not included in audit	Green	N/a	N/a	Green
	Total Expenditure	31	Not included in audit	Green	See 4D	See 4D	See 4D



## DATA ASSURANCE SUMMARY 2019/20

Atkins' Data Assessments for each table in section 4 of the APR (previously wholesale cost tables)							
Table	Lines	Line numbers	2015/16	2016/17	2017/18	2018/19	2019/20
4L - Enhancement capital expenditure by purpose	Enhancement expenditure by purpose	1 to 33	Not included in audit	Green	Green	Green	Green
4P - Non-financial data for WR, WT and WD: Resources	Proportion of distribution input by source type	1 to 8	Not included in audit	Green	Green	Green	Green
	Number and capacity of sources	9 to 23	Not included in audit	Green	Green	Green	Green
	Length of raw mains	24, 27	Not included in audit	Green	Green	Green	Green
	Pumping head	25 to 26	Not included in audit	Green	Green	Green	Green
	Water resources capacity	28	Not included in audit	Not included in audit	Not included in audit	Green	Green
4P - Non-financial data for WR, WT and WD: Treatment	Total water treated	29 to 43	Not included in audit	Green	Green	Green	Green
	Number of treatment works	44 to 58	Not included in audit	Green	Green	Green	Green
	Zonal population receiving water treated with orthophosphate	59	Not included in audit	Green	Green	Green	Green
	Average pumping head – water treatment	60	Not included in audit	Green	Green	Green	Green
4P - Non-financial data for WR, WT and WD: Distribution	Main lengths	61 to 68	Not included in audit	Green	Green	Green	Green
	Capacity	69 to 71	Not included in audit	Green	Green	Green	Green
	Distribution input	72	Not included in audit	Covered in FL: Leakage audit	Green	Green	Green
	Water Delivered	73 to 76	Not included in audit	Covered in FL: Leakage audit	Green	Green	Green



## DATA ASSURANCE SUMMARY 2019/20

Atkins' Data Assessments for each table in section 4 of the APR (previously wholesale cost tables)							
Table	Lines	Line numbers	2015/16	2016/17	2017/18	2018/19	2019/20
	Leakage	77 to 79	Not included in audit	Covered in FL: Leakage audit	Green	Green	Green
	Comms pipes	80 to 82	Not included in audit	Green	Green	Green	Green
	Network	83 to 85	Not included in audit	Green	Green	Green	Green
	Age of Network	86 to 93	Not included in audit	Green	Green	Green	Green
	Average pumping head – distribution	94	Not included in audit	Green	Green	Green	Green
	WTW in size bands	95 to 102	Not included in audit	Green	Green	Green	Green
	Proportion of Total MPC band	103 to 110	Not included in audit	Green	Green	Green	Green
4Q - Non-financial data - Properties, population and other	Properties, population and meters	1 to 14, 16 to 17	Not included in audit	Green	Green	Green	Green
	Total Population Served	15	Not included in audit	Green	Green	Green	Green
	Company area	18	Not included in audit	Green	Green	Green	Green
	Lead Communication pipes	19	Not included in audit	Green	Green	Green	Green
	Supply / Demand	20 to 23	Not included in audit	Green	Green	Green	Green
	Energy Consumption	24 to 26	Not included in audit	Green	Green	Green	Green
	Mean zonal compliance	27	Not included in audit	See D1: MZC	See D1: MZC	See D1: MZC	See D1: MZC
	Compliance Risk Index	28	Not included in audit	Not included in audit	Not included in audit	Green	Green
	Events Risk Index	28	Not included in audit	Not included in audit	Not included in audit	Green	Green



## DATA ASSURANCE SUMMARY 2019/20

Atkins' Data Assessments for each table in section 4 of the APR (previously wholesale cost tables)							
Table	Lines	Line numbers	2015/16	2016/17	2017/18	2018/19	2019/20
	Volume of leakage	30	Not included in audit	Covered in FL: Leakage audit	Green	Green	Green
4V - Operating cost analysis	Opex	1 to 22	Not included in audit	Green	Green	Green	Green

This data assessment provides us with confidence that there are no material issues with the quality of our data systems for reporting on this information.

Atkins' Methodology Assessment for each table in section 4 of the APR (previously wholesale cost tables)							
Table	Lines	Line numbers	2015/16	2016/17	2017/18	2018/19	2019/20
4J - Atypical expenditure by business unit	Operating Expenditure	1 to 11	Not included in audit	Green	See 4D	See 4D	See 4D
	Capital Expenditure	12 to 21	Not included in audit	Amber	See 4D	See 4D	See 4D
	Cash Expenditure	22 to 24	Not included in audit	Green	Green	See 4D	See 4D
	Atypical Expenditure	25 to 30	Not included in audit	Green	N/a	N/a	Green
	Total Expenditure	31	Not included in audit	Green	See 4D	See 4D	See 4D
4L - Enhancement capital expenditure by purpose	Enhancement expenditure by purpose	1 to 33	Not included in audit	Amber	Green	Green	Green
4P - Non-financial data for WR, WT and WD: Resources	Proportion of distribution input by source type	1 to 8	Not included in audit	Amber	Green	Green	Green
	Number and capacity of sources	9 to 23	Not included in audit	Amber	Green	Green	Green
	Length of raw mains	24, 27	Not included in audit	Amber	Green	Green	Green
	Pumping head	25 to 26	Not included in audit	Amber	Green	Green	Green





## DATA ASSURANCE SUMMARY 2019/20

Atkins' Methodology Assessment for each table in section 4 of the APR (previously wholesale cost tables)							
Table	Lines	Line numbers	2015/16	2016/17	2017/18	2018/19	2019/20
	Water resources capacity	28	Not included in audit	Not included in audit	Not included in audit	Green	Green
4P - Non-financial data for WR, WT and WD: Treatment	Total water treated	29 to 43	Not included in audit	Green	Green	Green	Green
	Number of treatment works	44 to 58	Not included in audit	Green	Green	Green	Green
	Zonal population receiving water treated with orthophosphate	59	Not included in audit	Green	Green	Green	Green
	Average pumping head – water treatment	60	Not included in audit	Amber	Green	Green	Green
4P - Non-financial data for WR, WT and WD: Distribution	Main lengths	61 to 68	Not included in audit	Amber	Green	Green	Green
	Capacity	69 to 71	Not included in audit	Green	Green	Green	Green
	Distribution input	72	Not included in audit	Covered in FL: Leakage audit	Green	Amber	Green
	Water Delivered	73 to 76	Not included in audit	Covered in FL: Leakage audit	Green	Green	Green
	Leakage	77 to 79	Not included in audit	Covered in FL: Leakage audit	Green	Green	Green
	Comms pipes	80 to 82	Not included in audit	Amber	Green	Green	Green
	Network	83 to 85	Not included in audit	Green	Green	Green	Green
	Age of Network	86 to 93	Not included in audit	Amber	Green	Green	Green
	Average pumping head – distribution	94	Not included in audit	Amber	Green	Green	Green
	WTW in size bands	95 to 102	Not included in audit	Green	Green	Green	Green
	Proportion of Total MPC band	103 to 110	Not included in audit	Green	Green	Green	Green



Atkins' Methodology Assessment for each table in section 4 of the APR (previously wholesale cost tables)							
Table	Lines	Line numbers	2015/16	2016/17	2017/18	2018/19	2019/20
4Q - Non-financial data - Properties, population and other	Properties, population and meters	1 to 14, 16 to 17	Not included in audit	Green	Green	Green	Amber
	Total Population Served	15	Not included in audit	Green	Green	Green	Green
	Company area	18	Not included in audit	Green	Green	Green	Green
	Lead Communication pipes	19	Not included in audit	Amber	Green	Green	Green
	Supply / Demand	20 to 23	Not included in audit	Amber	Green	Green	Green
	Energy Consumption	24 to 26	Not included in audit	Amber	Green	Green	Green
	Mean zonal compliance	27	Not included in audit	See D1: MZC	See D1: MZC	See D1: MZC	See D1: MZC
	Compliance Risk Index	28	Not included in audit	Not included in audit	Not included in audit	Green	Green
	Events Risk Index	28	Not included in audit	Not included in audit	Not included in audit	Green	Green
	Volume of leakage	30	Not included in audit	Covered in FL: Leakage audit	Green	Green	Green
4V - Operating cost analysis	Opex	1 to 22	Not included in audit	Amber	Green	Green	Green

Atkins has provided a full report that further explains their assessments for all the information stated above for 2019/20, which was provided to Ofwat.

### 3.2.1.2 Financial Assurance Statement - PwC

Appendix 1 of our 20/21 Assurance Plan explained the roles of our external auditors and the assurance activities they undertake as part of the publication of our Annual Performance Report. PwC adhere to the wording of the audit opinion prescribed by Ofwat, which covers the pro forma tables in section one and section two of the APR (this includes the financial flows table) and some of the financial tables in section 4. A summary statement by our financial assurers, PwC, is summarised below:



**Independent Auditors' report to the Water Services Regulation Authority (the WSRA) and the Directors of Bristol Water plc**

**Report on the Regulatory Accounting Statements contained within the Annual Performance Report**

**Opinion on Annual Performance Report**

In our opinion, Bristol Water plc's Regulatory Accounting Statements within the Annual Performance Report have been prepared, in all material respects, in accordance with Condition F, the Regulatory Accounting Guidelines issued by the WSRA (RAG1.08, RAG2.07, RAG3.11, RAG4.08 and RAG5.07) and the accounting policies (including the Company's published accounting methodology statement(s), as defined in RAG 3.11, appendix 2) set out on page 15.

The tables within the Company's Annual Performance Report that we have audited (the "Regulatory Accounting Statements") comprise:

- the regulatory financial reporting tables comprising the income statement (table 1A), the statement of comprehensive income (table 1B), the statement of financial position (table 1C), the statement of cash flows (table 1D), the net debt analysis (table 1E), the financial flows (table 1F) and the related notes; and
- the regulatory price review and other segmental reporting tables comprising the segmental income statement (table 2A), the totex analysis for wholesale water and wastewater (table 2B), the operating cost analysis for retail (table 2C), the historical cost analysis of fixed assets for wholesale and retail (table 2D), the analysis of capital contributions and land sales for wholesale (table 2E), the household water revenues by customer type (table 2F), the non-household water revenues by customer type (table 2G), the non-household wastewater revenues by customer type (table 2H), the revenue analysis and wholesale control reconciliation (table 2I), the infrastructure network reinforcement costs (table 2J), the infrastructure charges reconciliation (table 2K) and the related notes.

We have not audited the Outcome performance tables (tables 3A to 3S) and the additional regulatory information in tables 4A to 4W.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)"), including ISA (UK) 800, and applicable law, except as stated in the section on Auditors' responsibilities for the audit of the Annual Performance Report below, and having regard to the guidance contained in ICAEW Technical Release Tech 02/16 AAF 'Reporting to Regulators on Regulatory Accounts' issued by the Institute of Chartered Accountants in England & Wales.



Our responsibilities under ISAs (UK) are further described in the Auditors' responsibilities for the audit of the Regulatory Accounting Statements within the Annual Performance Report section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We remained independent of the Company in accordance with the ethical requirements that are relevant to our audit, including the Financial Reporting Council's ("FRC's") Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

**Emphasis of matter – special purpose basis of preparation**

In forming our opinion on the Regulatory Accounting Statements, which is not modified, we draw attention to the fact that the Regulatory Accounting Statements have been prepared in accordance with a special purpose framework, Condition F, the Regulatory Accounting Guidelines, the accounting policies (including the Company's published accounting methodology statement(s), as defined in RAG 3.11, appendix 2) set out in the statement of accounting policies and under the historical cost convention. The nature, form and content of the Regulatory Accounting Statements are determined by the WSRA. It is not appropriate for us to assess whether the nature of the information being reported upon is suitable or appropriate for the WSRA's purpose. Accordingly we make no such assessment. In addition, we are not required to assess whether the methods of cost allocation set out in the accounting methodology statement are appropriate to the circumstances of the Company or whether they meet the requirements of the WSRA.

The Regulatory Accounting Statements are separate from the statutory financial statements of the Company and have not been prepared under the basis of United Kingdom Generally Accepted Accounting Practice ("UK GAAP. Financial information other than that prepared on the basis of UK GAAP does not necessarily represent a true and fair view of the financial performance or financial position of a company as shown in statutory financial statements prepared in accordance with the Companies Act 2006.

The Regulatory Accounting Statements on pages 15 to 123 have been drawn up in accordance with Regulatory Accounting Guidelines with a number of departures from UK GAAP. A summary of the effect of these departures from Generally Accepted Accounting Practice in the Company's statutory financial statements is included in the tables within section 1.

The Regulatory Accounting Statements are prepared in accordance with a special purpose framework for the specific purpose as described in the Responsibilities for the Annual Performance Statement and the audit and Use of this report sections below. As a result, the Regulatory Accounting Statements may not be suitable for another purpose.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which ISAs (UK) require us to report to you when:



- the directors' use of the going concern basis of accounting in the preparation of the Regulatory Accounting Statements is not appropriate; or
- the directors have not disclosed in the Regulatory Accounting Statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the Regulatory Accounting Statements are authorised for issue.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

#### **Reporting on other information**

The other information comprises all of the information in the Annual Performance Report other than the Regulatory Accounting Statements and our auditors' report thereon. The directors are responsible for the other information. Our opinion on the Regulatory Accounting Statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the Regulatory Accounting Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Regulatory Accounting Statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the Regulatory Accounting Statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report based on these responsibilities.

#### **Responsibilities for the Annual Performance Report and the audit**

##### *Responsibilities of the Directors for the Annual Performance Report*

As explained more fully in the Statement of Directors' Responsibilities set out on page 24, the directors are responsible for the preparation of the Annual Performance Report in accordance with Condition F, the Regulatory Accounting Guidelines issued by the WSR and the Company's accounting policies (including the Company's published [accounting methodology statement(s), as defined in RAG 3.11, appendix 2]).

The directors are also responsible for such internal control as they determine is necessary to enable the preparation of the Annual Performance Report that is free from material misstatement, whether due to fraud or error.



In preparing the Annual Performance Report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

*Auditors' responsibilities for the Audit of the Regulatory Accounting Statements within the Annual Performance Report*

Our objectives are to obtain reasonable assurance about whether the Regulatory Accounting Statements are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Regulatory Accounting Statements.

A further description of our responsibilities for the audit of the Regulatory Accounting Statements within the Annual Performance Report is located on the FRC's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditors' report.

**Use of this report**

This report, including the opinions, is made, on terms that have been agreed, solely to the Company and the WSRA in order to meet the requirements of Condition F of the Instrument of Appointment granted by the Secretary of State for the Environment to the Company as a water and sewage undertaker under the Water Industry Act 1991 ("Condition F"). Our audit work has been undertaken so that we might state to the Company and the WSRA those matters that we have agreed to state to them in our report, in order (a) to assist the Company to meet its obligation under Condition F to procure such a report and (b) to facilitate the carrying out by the WSRA of its regulatory functions, and for no other purpose. In giving these opinions, to the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the WSRA, for our audit work, for this report or for the opinions we have formed.

Our opinion on the Regulatory Accounting Statements is separate from our opinion on the statutory financial statements of the Company for the year ended 31 March 2020 on which we reported on 10 July 2020, which are prepared for a different purpose. Our audit report in relation to the statutory financial statements of the Company (our "Statutory audit") was made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our Statutory audit work was undertaken so that we might state to the Company's members those matters we are required to state to them in a statutory audit report and for no other purpose. In these circumstances, to the fullest extent permitted by law, we do not accept or assume responsibility for any other purpose or to any other person to whom our Statutory audit report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.



### Other required reporting

#### *Opinion on other matters prescribed by Condition F*

Under the terms of our contract we have assumed responsibility to provide those additional opinions required by Condition F in relation to the accounting records. In our opinion:

- proper accounting records have been kept by the appointee as required by paragraph 3 of Condition F; and
- the Regulatory Accounting Statements are in agreement with the accounting records and returns retained for the purpose of preparing the Annual Performance Report.

PricewaterhouseCoopers LLP  
Chartered Accountants and Statutory Auditors

### 3.2.2 2021/22 Wholesale and Retail Charges Schedule, Charging Arrangements and Charges Schemes and Data on New Connections

Our Statement of Assurance 2020/21, which covers our retail charges scheme, our wholesale charges schedule and charging arrangements for New Connections, was published in January 2020.<sup>6</sup>

The statement covers the Charges Scheme that applies to end user customer tariffs and charges, wholesale charges to licensed retailers supplying eligible business customer premises and new connection charging arrangements to developers. Our statement was accompanied by supporting useful information on our charges. The statement was signed by all members of the Bristol Water Board.

External assurance of the charges submission was provided by PwC, who provided an assurance statement to the Board to support approval of the tariff submission. In addition, for this year, we commissioned Frontier Economics to review our new 2020/21 charges scheme model.

### 3.2.3 2019/20 Guaranteed Standards Scheme

All customers of water and sewerage companies are entitled to guaranteed minimum standards of service, as laid down by the Government. These rights are known as the

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<sup>6</sup> [Statement of Assurance for 2020/21 Charges](#)





## DATA ASSURANCE SUMMARY 2019/20

guaranteed standards scheme (GSS). If we fail to meet any of these standards of service then we are required to make a specified payment to the affected customer. Our technical assurers, Atkins, have undertaken the audits for this information.

Atkins' Data Assessment for GSS payments					
Report	2015/16	2016/17	2017/18	2018/19	2019/20
GSS Payments	Not included in audit	Green	Green	Green	Green

Atkins' Methodology Assessment for GSS payments					
Report	2015/16	2016/17	2017/18	2018/19	2019/20
GSS Payments	Not included in audit	Green	Amber	Green	Amber

Atkins' assessment of our GSS payments provides us with confidence that there are no material issues with the quality of our data. Overall, Atkins were satisfied that our methodology for managing and applying GSS is robust and fit for purpose; the amber methodology assessment relates to our low pressure payments reporting, which will be rectified in 2020/21.

### 3.2.4 Water Resources Management Plan Annual Review

As a key part of long-term management and planning for public water supply, water companies are required to produce a Water Resources Management Plan (WRMP) and to update it every five years. Our last WRMP was published in June 2014, and we have now reviewed it. Our technical assurers, Atkins, have undertaken the audits for this review.

Atkins' Data Assessment for WRMP Annual review					
Report	2015/16	2016/17	2017/18	2018/19	2019/20
WRMP Annual Review	Not included in audit	Green	Green	Green	Green

Atkins' Methodology Assessment for WRMP Annual review					
Report	2015/16	2016/17	2017/18	2018/19	2019/20
WRMP Annual Review	Not included in audit	Not included in audit	Green	Green	Green

Atkins' assessment of our WRMP Annual review provides us with confidence that there are no material issues with the quality of our data.

### 3.2.5 2019/20 Shadow C-Mex and D-MeX

The new customer measure of experience (C-MeX) and developer services measure of experience (D-MeX) mechanisms introduced as part of the 2019 price review





(PR19) have been running in shadow form since 1 May 2019 and until 31 March 2020. As we were required to publish our shadow data for this year our technical assurers, Atkins, have undertaken a review for both metrics.

Atkins' Shadow C-MeX and D-MeX Assessment for 2019/20		
Shadow Performance Commitment	Methodology	Data
C-MeX	Green	Green
D-MeX	Amber	Amber

On C-MeX, Atkins said that overall, the methods at Bristol Water and Pelican were fit for purpose for providing complete datasets to the market research company. The main reporting risk they identified related to customer contacts not being logged, but Atkins said that there were effective quality assurance checks and controls in place to monitor compliance.

On D-MeX, there were a significant number of areas Atkins identified where the documentation of processes required strengthening, in particular in relation to the Water UK metrics which make up the quantitative component of the D-MeX score. Following the review, Atkins were satisfied that we had made substantial changes to address the issues that were raised. The data is being impacted by rounding, which the industry guidance does not specify.

### 3.2.6 PR14 Reconciliation Data

PwC reviewed our proposed reconciliations (and data tables) against Ofwat's published guidance and source data. No material issues have been identified.

### 3.2.7 Social Tariffs

Following a request from Ofwat on 29 May, Atkins reviewed our proposed social tariff data submissions, which covered:

- Historical data on actual outturn social tariffs over the 2015-20 period;
- Forecast data on social tariffs based on our business plans submitted in September 2018 (and revised in April 2019); and
- Forecast data on social tariffs reflecting the most recently updated forecast based on the coronavirus impacts.

No material issues have been identified with the data. This data was submitted to Ofwat as requested by 26 June 2020. Atkins did advise that if this data is to be required as part of future APR submissions) then formal documentation of the Company's approach will be required.



### 3.3 Data Issues Identified at Audit

Following external audits from Atkins and PwC, we are confident that the final assessments, summarised in section 3.2 this document, will provide our Board, customers and stakeholders with confidence that there are no material issues with the quality of our data systems for reporting on our performance measures. Our Risk & Compliance Statement outlines how we have taken appropriate action to ensure there are no material or ongoing risks to compliance for the data items not fully compliant.

## 4 Our Response to the Outcome of our Data Assurance Activities

Assurance is a year-round activity at Bristol Water. Strong personal and collective ownership is critical for ensuring the accuracy of information we produce, driving improvements and holding ourselves to account. Regular internal performance reporting to our Executive Committee (undertaken monthly) and Board, and half-yearly performance reporting reinforces this culture of ownership and accountability. Every year we refresh our risk assessment framework to ensure that individual accountabilities are assigned to our regulatory and statutory obligations. We operate a rigorous process of sign-off for our performance data – sign-off by the data owner, the responsible senior manager and finally the accountable director in addition to our Board governance arrangements.

We take the trust and confidence of customers and stakeholders in our data very seriously. By providing good quality comparable information and following appropriate assurance processes we can provide customers, stakeholders and Ofwat with confidence that we have followed our published Assurance Plan.

Our ambition is to ensure that all of the information we communicate externally is assured to be accurate, timely, appropriate for the intended audience and transparent. To deliver on this ambition we have within the past year:

- Published a mid-year performance report.<sup>7</sup> This provides an update on performance for a number of data items, comparative information on our performance and forecasts of our future performance;

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<sup>7</sup> [Bristol Water Mid-Year Performance Report 2019/20](#)



- Updated our interactive performance graphic on our website, to reflect the end of year performance information included in our APR;<sup>8</sup>
- Published a social contract interim benefits and transparency report.<sup>9</sup> This provides an update on how we are engaging with our communities and partnerships for a number of data items;
- Published an interactive social contract graphic on our website to reflect the information included in the interim benefits and transparency report<sup>10</sup>;
- Continued to ‘dual report’ our leakage performance for 2015-20, and its impact on per capita consumption, so that the impact of technical improvements to the way leakage is calculated is transparent. Our mid-year performance report included this data for the first half of 2019/20;
- Included in our tariff and charges publications (particularly for new connections charges) more customer-friendly language and user-friendly graphics, to improve their readability for interested parties.<sup>11</sup> Our Statement of Assurance on our tariffs includes an engagement summary section, setting out the organisations we have consulted and what changes we have made as a result<sup>12</sup>;
- Published our ‘Trust beyond water’ Board statement, which goes beyond our legal and statutory commitments.<sup>13</sup> The statement reflects on the Board’s views on our operational and financial performance, assurance activities and long-term strategy.

We also continue to actively engage in progress being made across the water sector to make comparative and straightforward information available to customers. This includes the roll out of the Discover Water dashboard, which includes narratives to allow customers to be able to judge performance in an appropriate context and to help them understand that companies start from different positions, and the use of cross sector customer satisfaction surveys. This comparative information is included in our mid-year performance report.

We review all Ofwat guidance and analysis to see if we can improve the transparency of data and public awareness of our performance. In the past year we noted that our use of worked examples in our developer services charging appeared to exceed what was considered good practice, that our proposal to report on our Resilience Action Plan at mid-year was seen as good practice, and the focus on social purpose and

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<sup>8</sup> [Bristol Water Performance in 2019/20](#)

<sup>9</sup> [Social Contract 2019/20 Mid-Year Update](#)

<sup>10</sup> [Bristol Water mid-year social contract](#)

<sup>11</sup> [Charges in detail](#)

<sup>12</sup> [Statement of Assurance for 2020/21 Charges](#)

<sup>13</sup> [Trust Beyond Water](#)



reporting on our social contract are also seen as an integral part of our performance reporting. We have reviewed our year end data for the areas where Ofwat noted we could amend our reporting.

We are now dedicated to ensuring strong, transparent governance structures and activities in accordance with best practice and which are aligned with Ofwat's expectations. The culture of our company is defined by the values we adopt and the knowledge, skills and attitudes of our colleagues. We have made it our vision to earn the trust of our customers by providing excellent customer experiences and by going beyond what is expected of us. It is vitally important that we act responsibly as individuals and as a company at all times — not only when we are required to do so by law, but also generally, in our working lives. Our commitment to transparency and accountability in reporting on our activities stretches beyond regulatory data, to how we deliver our wider purpose. We have set this out further in our social contract.<sup>14</sup>

Our established assurance activities ensure that we are not in a position where “deliberate misreporting” could take place. Our governance and assurance processes are embedded into the management and culture of the company and are designed to ensure risks are promptly identified, updated on a regular basis and appropriate mitigation prioritised to meet the risk appetite.

The Board of Bristol Water uses the assurance processes and targeted assurance activities described as part of the continuous process of ensuring data builds trust amongst a wide range of users. The link in our social contract of engaging on how delivery across sectors and different types of organisations helps to achieve this aim. For instance, our Resource West initiative includes looking at how open data approaches may provide greater insight. Improving automation for our internal reporting also is part of how we are ensuring insight on a wide range of performance drivers helps to ensure that data is accurate as well as being reliable so that it can be used to fully understand the drivers of both good and poor performance.

We re-affirm our continuing commitment to providing reliable and accurate information to our customers and stakeholders. Having information that is easy to understand and navigate provides transparency and helps everyone build trust and confidence in the water sector and will provoke all companies, not just Bristol Water, to ‘lift their game’ and deliver the best for all of our customers.

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<sup>14</sup> [Bristol Water For All Social Contract](#)



## 5 Glossary

Item	Description
<b>Annual Report</b>	A report that provides information to our investors, lenders, partners and wider stakeholders on our operational and financial performance.
<b>Annual Performance Report (APR)</b>	This report is the principal way we will document our yearly performance and hold ourselves publicly to account. The report will include inputs from other areas covered by this assurance plan (e.g. financial accounts) and require some forecasts of performance.
<b>Assurance</b>	Assurance is about providing confidence and a level of certainty that a piece of information or data is correct.
<b>Assurance Plan</b>	A document that aims to provide customers and stakeholders with the information to understand how confident we are as a company that the data we publish is accurate and can be trusted.
<b>Business Plan</b>	A document summarising our wholesale and retail plans. Our PR14 business plan covers the period 2015 to 2020. Our PR19 business covers the period 2020 to 2025.
<b>Company Monitoring Framework</b>	Ofwat's framework that set out the way in which companies provide performance information to their customers and stakeholders from 2015-2020(now discontinued). It used assessments as a tool to challenge all companies to demonstrate information is reliable, timely and appropriate.
<b>Consumer Council for Water (CCW)</b>	CCW is a statutory consumer body for the water industry in England and Wales. It provides advice and support to customers with complaints that they have been unable to resolve directly with their water company.
<b>Bristol Water Challenge Panel (BWCP)</b>	This is an independent group of representatives who ensure we continue to be held to account for delivering our commitments and meeting the promises we make to our customers. The BWCP is comprised of representatives from CCW, the Environment Agency, Natural England and local councillors.
<b>Drinking Water Inspectorate (DWI)</b>	The independent regulator of drinking water in England and Wales, ensuring that water companies supply safe drinking water that is acceptable to consumers and meets the standards set down in law.
<b>Environment Agency (EA)</b>	Regulator for the natural environment in England.
<b>Guaranteed Standards Scheme (GSS) payments</b>	All customers of water and sewerage companies are entitled to guaranteed minimum standards of service, as laid down by the Government, known as the guaranteed standards scheme. Where a company fails to meet any of these standards of service then it is required to make a specified payment to the affected customer. Ofwat monitor the scheme and recommend charges.
<b>Methodology</b>	A system of processes and procedures for collecting data and calculating our performance commitment measures. Formal methodologies make sure our approach to reporting performance is consistent. They also determine how we calculate the performance commitment, where and how we apply judgement, and where we rely on systems.
<b>New connections</b>	New water supply connections can either be provided by the local monopoly water company, an accredited self-lay provider (often called a self-lay organisation, SLO) or by a new appointee (provided by developers)
<b>Ofwat</b>	The colloquial term often used to refer to the Water Services Regulation Authority, which acts as the economic regulator of the water industry.
<b>Outcomes</b>	Higher-level objectives that company actions, activities and achievements are intended to help deliver, representing what customers and society really value.
<b>Performance commitments</b>	Our outcomes are supported by associated performance commitments that identify our committed level of performance under each outcome.
<b>Price controls</b>	The limits set by Ofwat on the charges that appointed companies can make for their services
<b>Water Resources Management Plan</b>	The Water Resource Management Plan is an appointed water undertaker's strategic plan for managing water supply / demand balance over a 25 year period.