

AMP6 Reporter

2017-18 Annual Performance Report
Portsmouth Water

12 July 2018



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Assurance Statement for Portsmouth Water's 2017-18 APR

Atkins is engaged by Portsmouth Water to provide independent assurance on non-financial aspects of the annual reporting activities that Portsmouth carries out. That includes all reporting against Performance Commitments, the Abstraction Incentive Mechanism (AIM) and the Service Incentive mechanism (SIM). For the 2017/18 report year our assurance activities also covered Tables 4D, 4L, 4P and 4Q of the Annual Return, which were formally reported separately as the 'Wholesale Cost Assessment Tables'.

Our scope of audit is specifically designed to provide assurance for the data integrity of the Company reporting against the AR18 Performance Commitments (PCs), plus the reporting of the common metrics for leakage, customer interruptions and unplanned outage events in Table 3S, which need to be prepared in accordance with the water industry consistent reporting guidance referred to in Ofwat Information Notice IN 18/07 (commonly referred to as 'shadow reporting'). Our audit activities are designed to support Portsmouth Water's Assurance Plan, and follow a risk based Audit Plan that was agreed with Portsmouth Water's regulatory team in March 2018. As part of our preparatory work we considered the risks and audit needs required to provide the Audit Committee with an appropriate level of assurance, and satisfied ourselves that the Audit Plan was sufficient to meet this need. Our scope of assurance therefore included the process, systems and figures audits relating to the Annual Performance Report, and specifically the Outcome Delivery Incentive reporting contained within that report.

Our assurance activities are tailored so that, at the end of the process, we are able to confirm whether:

- Portsmouth Water has appropriate systems, procedures and reporting mechanisms in place to control and meet its reporting obligations.
- Portsmouth Water understands the accuracy of the data that it is providing and is able to identify where specific reported data may not be appropriate to regulatory expectations. Many of the items that we audit inherently contain an element of uncertainty, so it is not possible to assure their absolute accuracy. However, Portsmouth Water operates a process of data 'confidence grades' for all of the data used to report against its PCs, and in all cases we provide comment and feedback on the appropriateness of the grades that have been assigned. We also indicate where grades may not be appropriate, or have deteriorated from previous years. Where confidence grades are not used we seek to identify any shortfalls in the reporting processes and highlight any areas of material weakness to Portsmouth Water.
- The key assumptions and processes that are used to report against Portsmouth Water's Performance Commitments are consistent with the way that the target was set for the PR14 Final Determination.
- The methodologies that have been used for reporting of the common metrics in Table 3S are consistent with the technical guidance that has been published by Ofwat, and where there are shortfalls these have been identified appropriately using the Red/Amber/Green (RAG) classifications provided by Ofwat.

Overall, we are able to provide assurance this year against all of the above requirements. The vast majority of reporting processes continue to demonstrate either consistent good practice or incremental improvements from previous years. Where we have previously noted areas of inadequacy in reporting procedures these have now been addressed, and clear written procedures are now in place for all PCs that have been publicly reported on this year. Although we identified some areas of continuous improvement, for the PCs, none of our findings at audit were material and have not required comment by Portsmouth in their Annual Performance Report.

For the common metrics ('shadow' reporting in Table 3S) we confirmed that the methods and RAG classifications used for the reporting of interruptions to supply were appropriate with very few shortfalls against best practice. For the reporting of leakage and per capita consumption we found that Portsmouth are complying with the guidance as far as they are currently able to, and their assessment of the quality of their reporting components is appropriate. However, for both metrics there are components of the reporting that are classified as 'red' or 'amber' against the Ofwat guidance and both reporting systems will require

investment before they can be considered fully compatible with good practice. We also noted that the quality of the non-household billing data that is available to Portsmouth Water from the Market Operator Service Ltd (MOSL) system has affected the quality of reporting for both metrics, but this had a particularly large impact on the uncertainty of leakage reporting. This is not within Portsmouth Water's ability to control, but needs to be noted, particularly if comparisons are being made between the leakage figure that was reported to Water UK for the Open Water website last year, and the 'shadow' leakage figure that is being reported to Ofwat as part of this year's Annual Performance Report. The RAG data classifications for leakage are effectively the same as those that were reported for the shadow data last year. Our review of the methodology used for the reporting of mains bursts, unplanned outage and risk of severe restrictions in a drought confirmed that the process that was used and the RAG classifications that were proposed were appropriate and in accordance with the technical guidance.

For the Wholesale Cost Assessment tables, we confirmed that the reporting guidance had been followed and capital allocations were appropriate. Following our initial review Portsmouth have now been able to improve the methodology used for reporting the age of mains and communications pipe replacements in Table 4P, so there is a stepped change in figures in comparison to the 2016/17 reported figures due to the improved methodology.

We confirm that Portsmouth Water has continued to provide us with full and transparent access to its systems and processes. During the assurance activities, we had free access to the Head of Regulation and his team and the full cooperation of the people responsible for preparing and reporting the 2017-18 APR and Wholesale Cost Assessment submissions and the supporting information.

Douglas Hunt

Associate Director

Reporter providing Technical Assurance Services to Portsmouth Water

Summary Report

1. Introduction and Scope of work

This report provides the findings of Atkins' assurance for the 2017/18 report year. Our scope of audit is specifically designed to provide assurance for the figures that Portsmouth Water will submit to monitor their performance against the PR14 Performance Commitments (PCs) for the report year 2017/18. Our scope also covers the additional performance information that Ofwat have requested through Information Notice IN 18/07 and the associated IN 17/08 Regulatory Accounting Guidelines. Specifically, our remit includes the following additional data:

- Technical performance aspects of the Cost Assessment tables that are used by Ofwat in its comparative assessment and econometric modelling, where our audit activities were limited as follows:
 - For the financial tables we audited the capital expenditure allocations in Tables 4D and 4L. In both cases our audit activities only continued to the point where we were able to reconcile the data against the information that has been previously submitted via the statutory and/or regulatory accounts.
 - For the non-financial tables (4P and 4Q) this only generally required reconciliation of data to other reporting systems. The exceptions to this were:
 - Calculations associated with average pumping head, which were the subject of a separate audit that has already been completed. We reviewed the assigned confidence grades to check they agree with our understanding of the systems involved.
 - The methodology used for classifying mains ages and numbers of communication pipes replaced, which we reviewed specifically as part of our audit activities.
- The requirement that water companies submit additional leakage, interruptions to supply, mains bursts unplanned outage and 'risk of severe restrictions in a drought' figures that follow a specified methodology that is intended to allow comparative assessment across the water industry (commonly referred to as 'shadow' reporting). These are reported in Table 3S of the RAG 4.07 performance reporting spreadsheets.
- Assurance relating to the Compliance Statement, with a focus on Guaranteed Standards Scheme (GSS) and Developer Services.

As part of their overall assurance framework, Portsmouth Water have also asked us to review a number of other matters that relate to the reporting of information to stakeholders. These include:

- Assurance on the operation of the Wholesale Service Desk, which only went live on 1st April 2017. Our objectives were to provide the Company with comfort that its Wholesale Service Desk is: complying with the Operational Code; reporting against the SLAs accurately; and treating all retailers equally (the so-called "level playing field").
- Assurance on the management and administration of the Helping Hands social tariff.
- Water savings activities, including meter installation and other activities, which may be required as evidence to support progress on the per capita consumption PC (PC ref. RB1).
- Reporting of Health and Safety figures to the HSE (this just covers the collation and reporting of data, not the health and safety reporting systems themselves)
- The reporting of inspections carried out under the Water Regulations Advisory Scheme (WRAS)

The scope of our audits covers all reported lines within the elements referred to in our assurance statement, plus the supporting data tables, processes and base data sources that are used to generate those lines of data. We operate a risk based approach to audit so do not examine every source of data, but rather work with Portsmouth Water to identify areas of potential risk, uncertainty and key assumptions that need to be tested in order to provide the assurance that is required.

Many of the items that we audit inherently contain an element of uncertainty, so it is not possible to assure their absolute accuracy. Where the Company has estimated the level of accuracy in its reported data (through confidence grades), we have reviewed this and provided commentary as appropriate. Although uncertainty exists, we note that the purpose of the PC reporting within the Annual Performance Report is to monitor the progress of the Company against the targets that it set itself within its 2014 Business Plan. As a result our assurance includes an evaluation of the consistency of reported figures with the methods, calculations and key assumptions that were used to set the targets for the PR14 Business Plan and associated Final Determination, and, where inconsistencies exist, commentary on their significance.

As with previous years our reporting is carried out on an exception basis, whereby we have concentrated on any issues, concerns or areas of improvement that we identified during the course of our audits. We audit a large number of processes, systems and calculations in order to cover the scope of work described below, and the vast majority of these do not include any areas of exception that we consider are worthy of note within this report. Our scope is confined to the numerical reporting systems used to provide data relating to the areas of scope coverage described above. We are not responsible for assurance relating to financial reporting, or compliance with legal requirements under the Water Industry Act, although we have included a review of the reported Health and Safety figures as they do form part of the PC reporting.

2. General Comments on Governance, Processes and Reporting

All reporting systems that are used for the PCs are now familiar to us, so we are able to comment on both their adequacy and consistency with previous report years, and in particular whether key assumptions and processes are consistent with the way that the PC was set. The vast majority of reporting processes continue to demonstrate consistent good practice, and we note that reporting of SIM customer service data has now improved to the point where all our previous recommendations have been implemented and we consider that the monitoring and allocation of customer contacts is robust.

Although Portsmouth is able to report most data in accordance with reporting requirements, in areas such as bursts, pumping head, and the water balance we have noted that there is a tendency to rely on our assurance services as 'first line' QA for the underlying spreadsheet and systems calculations, with a lack of evidence that spreadsheets and processes have been peer reviewed or checked internally before our external assurance. As the reporting systems across the company are now generally adequate for capturing the required regulatory data for PCs, consideration should now be given to ensuring that internal QA and checks are in place across before we carry out third party audits to ensure compliance with best practice.

As with previous years, the generation of data for the Cost Assessment tables (4D, 4L, 4P and 4Q) was carried out after the PCs and is less well practiced. However, the process of reporting is generally straightforward and linked to the outputs from well-established systems. For the apportionment of capital expenditure, we do have concerns that the process is not working as it should, as a number of the allocations were incorrect and had not been agreed between finance and the capital programme managers prior to our audit. This was addressed during our audit, but, as with the QA comments above, reliance on external assurance to assist with data generation does not represent good practice.

There are still some areas where processes are not fully capturing data, but these are now limited to GSS appointments and ancillary reporting matters such as Developer Services surveys.

Based upon our activities and information collated to date we can also state that we believe that:

- We have been given free access to relevant staff and information on request.
- Except where noted below, the processes, procedures and data complied with the required assurance criteria as set out in our scope of works

3. Findings and Issues Raised During Data Audits

3.1. Performance Commitments

3.1.1. Significant Findings

As with previous years we have classified the 'exceptions' that we have identified into 'red', 'amber' and 'green' categories. In order to satisfy the changes in reporting requirements we have adapted the definition for each category as follows:

- 'Red'. These are material issues that mean that either we cannot provide assurance to that area, or there are issues that present a material reporting risk to the Company, either in terms of inconsistency with the Business Plan PCs, or in terms of the Company's ability to understand whether it has discharged its obligations.
- 'Amber'. These are significant issues that are worthy of comment at the Audit Committee level, and may need to be addressed in order to mitigate the risk to the business in the longer term.
- 'Green' these are relatively minor issues that are designed to provide continuous improvement to the reporting process and are highlighted within the individual audit summaries that we provide for the Company.

We did not encounter any 'red' issues during our audits. Where we have previously audited and commented upon the PCs, we have found these remain generally adequate and have not identified any significant concerns that we consider should be brought to the Board's attention. During our audits of the leakage and water balance we did challenge the consistency of some of the key assumptions, but these were either validated through further testing or were amended prior to submission. We do not therefore have any 'amber' issues to report this year.

In previous years we have noted that the methods used for reporting on leakage are very simplistic, but are well managed and entirely consistent with the way that the PR14 PC was set. Similarly, we have noted that the PCC reporting method relies on some significant, un-evidenced assumptions that are used to modify the raw data that underpins the unmeasured component of the analysis, but this is again consistent with the way the PC was set. However, in both cases the relatively simplistic reporting methods mean that there are relatively large levels of uncertainty about what the 'true' figure has been over the past few years, and this has implications for the 'shadow' reporting methods for leakage and PCC and the associated PC target setting for PR19. Our comments in relation to this are provided in Section 3.3 of this report.

As with previous years we have identified a reasonably large number of 'green' continuous improvement type issues. These are logged in audit feedback reports and monitored through an issues log that is shared with Portsmouth Water.

3.1.2. Key Assurance Statements

Although uncertainties exist within the reported figures, we have reviewed the PCs that currently report a 'no penalty' classification and are confident that the uncertainties that are present are not sufficient to risk a re-classification into a penalty banding. This includes the reported leakage figure, which we consider is highly unlikely to include uncertainties that are large enough to bring it above the performance commitment value for the report year.

There are two PCs that are reported as attracting an Outcome Delivery Incentive (ODI) penalty. The first, customer contacts for water quality, has once again exceeded the penalty deadband by a considerable amount, so there is no risk that the ODI penalty has been mis-calculated or mis-reported. The second, Mean

Zonal Compliance, is based on a very well-established reporting process that is compliant with DWI requirements, and we are confident that the reported figure and hence penalty are appropriate.

3.2. Statutory and Regulatory Obligations

As with previous years, we found that the process of capturing of *most* of the Guaranteed Standards of Service failures and associated payments to customers was well managed and robust, although the management of appointments and associated appointment failures continues to demonstrate the shortfalls that we have identified in previous years. Specifically, we found that appointments made by sub-contractors and made in association with meter installations are not being well managed and there may be GSS failures that are not being recorded or paid.

In terms of meeting standards and reporting to Water UK for Developer Services, we found that the quality of the reporting spreadsheets and associated quality assurance has deteriorated. The Company have undergone a reorganisation of the Developer Services team, with new staff involved this year, and there is a need to document the new reporting process as some long-term employees who had knowledge of this reporting area have left the Company. We have concerns over the QA of the processes and note that the performance that was reported to Water UK may have been worse than the performance that was actually achieved by Portsmouth Water in some areas.

3.3. Reporting of Common Metrics for PR19 'Shadow Reporting'

As noted previously, our audit activities this year covered the reporting of interruptions to supply, leakage and per capita consumption according to the 'shadow reporting' requirements that Ofwat refers to in information letter IN18/07. We reviewed these against the detailed technical methodologies that have been developed by Ofwat and the associated Red/Amber/Green (RAG) classifications that Ofwat require to be submitted to indicate the quality of reporting for the various components that make up the reporting process for each metric.

For the interruptions to supply metric we found that the process is largely compliant with the best practice guidance, as this closely matches the processes that were already being used to report against the AMP6 PCs. We only noted one minor area (the use of pressure loggers to confirm when an incident has resulted in pressures less than 3m) where best practice guidance is not being followed, and confirmed that the RAG classifications that are proposed are appropriate.

For leakage reporting some changes were made to the final reported figure as a result of our audit challenges, and we confirmed that the final agreed figure of 37.96 MI/d (pre-MLE) represents the best estimate that is currently available to Portsmouth Water. We also agreed with the proposed RAG classifications proposed in all categories of Table 3S. In terms of the quality of the reporting systems, we note that there are some 'amber' classifications that have been applied to the reporting components, and two areas where a 'red' classification has been applied. Although the data quality assessment is effectively the same as last year, meaning that the quality of reporting has not deteriorated, these may attract regulatory attention from Ofwat.

The first 'red' classification relates to property counts that are used to calculate night use allowances in the leakage calculation. Currently this is based on an initial GIS assessment of the number of properties, and there are still discrepancies with the Annual Return property data, which could result in an uncertainty of more than 0.2MI/d in the night use allowance and hence the reported leakage figure.

More significantly, for the non-household night use allowance we found that the Market Operator Services Ltd (MOSL) data that Portsmouth Water has to rely on to derive the 'night use' allowance that is made for non-household properties is very uncertain. This has a significant impact on the reported leakage figure, and although this is a cross industry problem, Portsmouth Water have less historic understanding of this allowance because the simplistic systems used to report against the current, PR14 leakage PC do not use best practice methods for night use allowances. Based on a comparison between last years' and this years' non-household MOSL billing figures it appears that last years' night use allowance was under-estimated by around 1.5 to 2MI/d, meaning that the 'shadow' reported leakage figure that was sent to Water UK last year was around 1.5 to 2MI/d too high. This year, following challenge at audit, the Company was able to demonstrate that the MOSL figure is better aligned to the figure used in the water balance, so there is much more confidence in the figures, but billing data are still uncertain and the best practice method that is used

for the calculation of the night use allowance is sensitive to errors in the supporting billing data. The level of uncertainty is still likely to be more than 1M/d, just from this single key assumption.

For PCC reporting, the processes generally align with the Ofwat reporting requirements and the RAG classifications are typical of most companies. The key exception to this is the unmeasured PCC element, where a 'red' classification was agreed at audit. This classification was considered necessary because the existing individual household monitor (IHM) does not appear to be a good representation of the customer base as a whole. Portsmouth Water is looking to address this through the implementation of the Small Area Monitor (SAM) that it has set up in accordance with best practice methods, but this was not available for the report year and we note that the monitor is still not fully validated for regulatory reporting.

As well as attracting potential criticism from Ofwat for the red classification, this unmeasured PCC issue has potential implications for the setting of the Performance Commitments for the PR19 Business Plan. Portsmouth will be expected to use the new methodology for setting the AMP7 targets, but it will not have a consistent set of data that will allow it to analyse trends prior to the 2018/19 base year. That means that it may have to rely on a single yearly value when it is setting the AMP7 targets, or just have to use the Water Resources Management Plan forecasts, which are based on the current method. This means that the PR19 Business Plan baseline will be vulnerable to either a stepped change in PCC due to the implementation of the SAM, or, if it is possible to account for the results of the first year of SAM operation, then the use of a single year could be vulnerable to unknown influences from hot or cold weather in the base year. It is recommended that this is considered when the final PC is being set for PR19, as it will affect Portsmouth's ability to meet its PCC target and hence the rewards or penalties that it incurs in AMP7.

For the reporting of unplanned outages, we reviewed both the process and proposed RAG classifications. We confirmed that both were in accordance with the guidance. Where 'amber' classifications are proposed for certain elements by Portsmouth Water, these tend to result from the fact that the reporting requirements are new, and the issues will need to be tested and addressed in-year prior to the next submission, rather than as a result of poor reporting practice.

Reporting of mains bursts and risk of severe restrictions in a drought was in line with the guidance and we agreed with the RAG classifications that had been applied.

3.4. Reporting of Data for the Wholesale Cost Assessment Tables

To the extent revealed by our audits, we were able to reconcile figures within this tables back to either the systems used to report on Performance Commitments (including the water balance), the Regulatory Accounts, the GIS or energy usage data. We encountered a number of minor issues relating to compliance with the reporting requirements or data uncertainties, but these were either addressed during the audit process or were not significant to the quality of the reported data. There were only two issues that we consider are significant enough to bring to the Audit Committee's attention:

- The shortfalls in the process used for allocating capital expenditure in Tables 4D and 4L, as previously detailed in Section 2 of this report. This does not affect the reported figures, as errors were addressed during our audit.
- Figures for communications pipes and mains ages in Table 4P were reviewed following our audit and an improved methodology applied. This methodology means there is now a stepped change from last year due to the improved method.

3.5. Other Matters

For the other areas of audit that we carried out we were generally satisfied that the reporting processes are appropriate to their use, with minor recommendations for continuous improvement. In relation to the management of Arrears Assist programme we note that the Company currently rely entirely on manual entry spreadsheets, which is not ideal, especially as more customer join the scheme. However, we understand that this is due to be addressed in the current year where the system will move over to one based on RAPID reports.

We are still processing our findings in relation to the Water Regulations Advisory Scheme and the Wholesale Service Desk and will provide relevant assurance in our final June report.

Appendices



Appendix A.

A.1. Meeting Record

Assurance Area	KPI/ODI Reference / Driver / Source	ODI	Atkins Auditor	Audit Date
Serviceability Water Infrastructure	Interruptions to supply (incl. shadow)	Yes	Simon Ingall	02-May-18
	Mains bursts	Yes	Simon Ingall	02-May-18
	Pumping head etc. - Table 12	No	Simon Ingall	02-May-18
Leakage & PCC	Leakage (incl. shadow)	Yes	Doug Hunt	27-Apr-18
	Properties & Population (Table 7)	No	Doug Hunt	01-May-18
	Water Balance & leakage (incl TUBs) (Table 10 etc).	No	Doug Hunt	01-May-18
	PCC estimation (Table 10)	Yes	Doug Hunt	01-May-18
Customer Service	Written complaints	Yes	Ellie Derbyshire	02-May-18
	Escalated written complaints		Ellie Derbyshire	
	CC Water investigated complaints		Ellie Derbyshire	
	Unwanted telephone contacts		Ellie Derbyshire	03-May-18
	Qualitative satisfaction measure - adequacy of sample		Ellie Derbyshire	03-May-18
Developer Services	Questionnaire - Formulation and returns	Yes	Simon Ingall	03-May-18
	Developer services - compliance with Levels of Service	No	Simon Ingall	03-May-18
Environmental performance	Compliance with abstraction licences	No	Simon Ingall	30-Apr-18
	National Environment Programme	Yes	Simon Ingall	30-Apr-18
	Abstraction Incentive Mechanism (AIM)	No	Simon Ingall	30-Apr-18
	Progress with Biodiversity Action Plan	Yes	Simon Ingall	30-Apr-18
	Carbon Accounting including Table 42	Yes	Simon Ingall	30-Apr-18
GSS and Customer Charter	GSS interruptions and low pressure Tables 2 & 6	No	Simon Ingall	x
	GSS Appointments Table 6	No	Ellie Derbyshire	04-May-18
	GSS Payments Table 6	No	Ellie Derbyshire	
Water Savings Activities	Meter Installations and Renewals - Tables 8 & 11	No	Simon Ingall	01-May-18
	Water savings initiatives - Table 1	No	Simon Ingall	01-May-18
Other audits	Health & Safety including Table 41	Yes	Simon Ingall	01-May-18
	Open Water - audit of wholesale desk	No	Ellie Derbyshire	01-May-18
	Water Regulations WRSA performance	No	Simon Ingall	04-May-18
	Water Quality Contacts and GSS	Yes	Ellie Derbyshire	04-May-18
	Social Tariff, Watersure and other programmes of assis	No	Ellie Derbyshire	01-May-18
	Capital Programme including Tables 32, 35, 35a, and 37	No	Doug Hunt	24-May-18
Annual Review	Review report for Audit Committee (phone call)	n/a	Doug Hunt	16-May-18
	Audit Committee	n/a	Doug Hunt	24-May-18

Audit of the capital allocations in Tables 4D and 4L was carried out immediately after the Audit Committee on the 24th May.

Audit of the Unplanned Outage common metric and the Wholesale Cost Assessment tables 4P and 4Q was carried out on the 13th June.

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