

Understanding Your Bill

To make your bill easier to understand, simply take a look at the example bill below and refer to the list of terms on Page 2.

GAS SUPPLY INVOICE

1 Reference	CNG010980/011713
Tax Point	10-SEP-2013
2 Calorific Value	38.69 MJ/m ³
3 M Number	1901717303

Would you like your bill to be based on an accurate read? Then get in touch with us between the 25th of the month to the 3rd of the following month and give us your reading. It's really easy to do on our website www.cngltd.co.uk or you can email us at meterreadings@cngltd.co.uk. If you want to talk to us call us on 01423 502554. Remember to have your»

Terms: Net monthly payable by the 20th of the month following consumption

To CNG Ltd,
2 Victoria Avenue,
Harrogate,
North Yorkshire,
HG1 1EL

Premises Supplied As Shown

R = Actual Reading E = Estimated Reading C = Customer Reading F = Final Reading

4 Meter Number	5 Read Date	6 Present Reading	Previous Reading	7 Consumption IMP=(00's) Ft ³ M=M ³	8 Correction Factor	9 Corrected Consumption kWh
4776608	31-08-2013	5847C	5800R	47.00(IMP)	1.022640	1462

Gas supply charges for August 2013 1462 kWh @ 4.2200 Pence per kWh

Gas Charge £ 61.70 VAT @ 5.00% £ 3.09 SUBTOTAL B/FORWARD £ 64.79

TOTAL INVOICE £ 64.79

TOTAL CHARGE £ 61.70 TOTAL VAT £ 3.09

SUBTOTAL C/FORWARD £ 64.79

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Understanding Your Bill

1. **Reference:** This is your reference number. You will need to provide this when you contact us to enable us to find your account.
2. **Calorific Value:** The Calorific Value is the energy content of gas. The gas network tells us the calorific value of gas supplied in your area. We are required to use the average calorific value over your invoice period by our supplier license. You will need this figure when working out your gas invoice.
3. **M Number:** This is your meter point reference number. This number is unique and identifies the supply point of your gas supply before your gas meter. This is recognised throughout the industry, not just your gas supplier.
4. **Meter Number:** This is your meter serial number and is displayed on the front of your meter.
5. **Read Date:** This is the date of the meter reading we have invoiced up until.
6. **Present Reading:** This is the most up to date, actual meter reading. Where no reading has been provided, it is an estimate of gas used to the last day of the month.
7. **Consumption IMP:** (oo's) Ft3 M=M3: This is the consumption in units that you have been invoiced for. This needs converting into kWh's before it can be multiplied by your price. This also shows whether your meter is Imperial (IMP) or Metric (M).
8. **Correction Factor:** This is the volume correction factor and is used to adjust the volume of gas recorded by your meter, taking into account temperature and pressure conditions. We are required to do this by our supplier license.
9. **Corrected Consumption kWh:** This is the number of kWh's you have been invoiced for. Multiplying this by your price gives you your gas charge before VAT. Also if applicable multiply this by the current CCL price to give the CCL charge.

*CCL (Climate Change Levy): This example bill is below 4397 kWh's and so does not include CCL. All bills over of 4397 kWh usage or over will include CCL. Currently this is charged at 0.00188 pence per kWh and is subject to VAT.

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Understanding Your Reconciliation Bill

To make your reconciliation bill easier to understand, simply take a look at the example bill below and refer to the list of terms on Page 4.

RECONCILIATION STATEMENT CNG LIMITED

Shipperref		CNG010980		Invoice Group (If Applicable)		CNG									
Meter Serial No		4776608		Reconciliation Date		10-07-2013									
Annual Consumption (Therms)		4,102		1 New Reconciliation Read		5800									
				2 Previous Reconciliation Read		2830									
				3 Prev Est Cons' 00's		2970									
				4 Present Recon Reading		4397									
				5 Previous Recon Reading		If Applicable the CCL & VAT diminutis 4397 KWh's									
				6 Recon Cons' 00's		before VAT and CCL Gas Total £									
				7 Variance 00's											
				8 CV											
				9 Orig KWh											
				10 New KWh											
				11 Diff KWh											
				12 (p/Kwh)											
				13											
Month	Year	Monthly Days	Activity Days	Monthly Cons' Profile %	Prev Est Cons' 00's	Present Recon Reading	Previous Recon Reading	Recon Cons' 00's	Variance 00's	CV	Orig KWh	New KWh	Diff KWh	(p/Kwh)	Total £
Feb	2013	28	28	14.50	546.56	3633.60	2830.00	803.60	257.04	39.67	17430	25627	8197	4.2200	345.91 Extra 8197 Kwh's
Mar	2013	31	31	16.50	621.48	4548.04	3633.60	914.44	292.96	39.70	19835	29185	9350	4.2200	394.57 Extra 9350 Kwh's
Apr	2013	30	30	10.30	388.93	5118.87	4548.04	570.83	181.90	39.60	12382	18173	5791	4.2200	244.38 Extra 5791 Kwh's
May	2013	31	31	6.50	244.83	5479.11	5118.87	360.24	115.41	39.70	7814	11497	3683	4.2200	155.42 Extra 3683 Kwh's
Jun	2013	30	30	4.50	171.74	5728.50	5479.11	249.39	77.65	39.18	5409	7855	2446	4.2200	103.22 Extra 2446 Kwh's
Jul	2013	31	10	4.00		5800.00	5728.50	71.51	71.51	39.59		2276	2276	4.2200	96.05 Extra 2276 Kwh's
		181	160						996.47				31743		1339.55

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Understanding Your Reconciliation Bill

1. **New Reconciliation Read:** This is the actual reading which you are being reconciled for.
2. **Previous Reconciliation Read:** This is your previous reading where you have been reconciled from. Please note you are not being charged again from the reading, only the differences shown on the statement.
3. **Activity days:** This is the number of days you are being invoiced for.
4. **Monthly Cons' Profile %:** The Monthly Consumption Profile is the percentage of your annual consumption that our estimated bills are based on.
5. **Prev Est Cons' 00's:** This is the number of units we originally estimated.
6. **Present Recon Reading:** This is a more accurate estimate of the usage based on the actual read provided.
7. **Recon Cons' 00's:** This is the total number of units we should have billed based on the present and previous reconciliation reads.
8. **Variance 00's:** This is the difference between the previous estimated consumption and the reconciliation consumption.
9. **CV:** This is the Calorific Value-this is needed to convert the units into kWh's.
10. **Orig kWh:** This is what you have already been invoiced for.
11. **New kWh:** This is what you should have been invoiced for.
12. **Diff kWh:** This is the difference between the original and the new kWh and is what you are being charged/credited for in your reconciliation statement. You need to multiply this by the price shown in the next column to give monetary amounts shown in detail under 'before VAT and CCL Gas Total£'.
13. **Before VAT and CCL Gas Total £:** This shows if you have moved over or under the VAT/CCL threshold. If it does not specify then you are still charged the same VAT and CCL. Please look at the new kWh to see what threshold you are in.



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Understanding Your Bill

Here is an example of how we work out your bill for gas consumption plus VAT at 20%.

Reading 8976 – 8686 = 290 Units (ft³ - imperial)

290 x 2.83 = 820.7 (This step not required if your meter is metric)

820.7 x 39.33 (CV) = 32278.131

32278.131 x 1.02264 = 33008.907

33008.907 / 3.6 = 9169 kWh's

9169 x 0.05248 (price per kWh) = £481.19

VAT @ 20% = 0.2 x 481.19 = £96.24

CCL 0.00188 x 9169 = £17.24

CCL VAT @ 20% = 0.2 x 17.24 = £3.45

Total £598.12

VAT at the current rate of 20% is added if you are invoiced for 4397 kWh's or more per month, unless you are exempt from the commercial VAT rate, i.e. you are a registered charity. In this case you are required to pay 5%. Please download our **reduced VAT Form (PDF)** if you qualify and send it to us at billing@cngltd.co.uk.

VAT for some or all of your gas consumption together with Climate Change Levy (CCL).

The government requires you to pay VAT on all of your gas consumption; the rate will depend on how much gas you are invoiced for on a monthly basis. If your monthly consumption falls under 4397 kWh's you are required to pay VAT at 5%.

If your monthly consumption exceeds the threshold set by the government the VAT rate will increase to the standard rate of 20% and you will also be liable for CCL.

CCL is currently charged at 0.1930 pence per kWh for consumption of 4397 kWh's or over and is subject to VAT at standard rate. CCL is a variable factor (usually revised by the government at the start of each tax year) and can therefore change. You can find out more information about CCL at www.hmrc.gov.uk

If you need any further help to work out your bill please either give us a call on 01423 502554, or speak to us on Live Chat - we will be more than happy to go through this with you. Alternatively, send us an email to billing@cngltd.co.uk.

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