

CHARGEABLE AREA

Occupancy cost tools for corporate real estate and finance

Office Occupancy Cost Allocation Model

Space chargeback, period by period

PREVIEW / DEMO VERSION

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Allocation Engine	Calculated	The gross-up, row by row
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Cost Code Analysis	Report	Charge by cost code, plus the exception checks
Department Statement	Report	One page per department head
Standards & Benchmarks	Report	Density - review annually, not monthly
Carry Forward	Report	The block you paste into next period
Resources	Reference	Updates, licence, limits

Built for period reporting

- Cost lines carry the periods they apply to, so a rent review mid-year is two lines, not a restatement.
- Spaces carry the periods they are occupied, so a department that moved in halfway is not charged for the whole year.
- The movement report works at space level, so a small monthly change can be explained, not just netted.

chargeablearea.com

Populated with sample data for a fictional occupier reporting October 2026. All figures are illustrative. The purchased workbook is this model with the sample data cleared, ready for your own period.

CHARGEABLE AREA

DEMO - SAMPLE DATA

How to Use

Read once. After that the coloured band above each table says what to fill in.

Your first period - about 20 minutes

- 1
- On Step 1, set the region, then the period block: number, label, start, end and the date the space position was taken.
- 2
- Enter the cost lines. Each carries the periods it applies to - a rent review from period 7 is a second line, not a change to the first.
- 3
- Replace the floors, departments and teams in the Lists block; they drive the drop-downs.
- 4
- Replace the Step 2 rows with your spaces. Six columns are enough: Floor, Description, Department, Cost code, Class, Area.
- 5
- Paste your cost centre list into Step 3 - only the codes that occupy this building.
- 6
- Skip the prior period block on a first run.
- 7
- Read Period Summary. If the checks say OK, send it.

Every period after that

- 1
- Copy last period's file. Update the period block on Step 1 - Start Here flags it if you forget.
- 2
- Paste last period's Carry Forward block into Step 1, using Paste Special > Values.
- 3
- Update Step 2 for anything that moved, and Step 3 if Finance sent a new extract.
- 4
- Clear the exceptions, then send Period Summary and each department's statement.

The band above each table

FILL IN	You type here.
IF NOT ALL YEAR / ONLY WHEN I	Occupancy periods, vacancy, override. Blank is normal.
CALCULATED / RESERVED	Leave alone.

Tab colours

- Amber
- Setup - Step 1 and Start Here.
- Green
- Corporate Real Estate fills this in.
- Blue
- Finance provides this.
- Grey
- Calculated or reference.
- Red
- Period Summary - the page you send.
- Navy
- Reports.
- Purple
- Carry Forward - the block you take to next period.

Space classes

- Assigned
- Belongs to a department. Charged directly plus its share of the pools.
- Common
- Circulation, WCs, amenity. Grossed up at its prorate level.

Service	Plant, risers, comms rooms. Grossed up separately from Common.
Vacant	No occupier. Treated per the vacancy policy, never hidden.
Excluded	Sublet or third-party. Removed from BOTH the area and the cost base first.

Period codes

Periods are YYMM: 2601 is January 2026, 2612 December, 2701 January 2027. Because the code carries the year, a cost line or a space that ended in 2026 does not reappear when the numbering starts again in January. Start Here checks the code and flags a new year, when the year-to-date figure should

Cadence

The model works one period at a time. Monthly is the common case; quarterly and annual work the same way - set the cadence on Step 1 and the cost lines become per-period amounts. An annual view is the sum of the periods you have run, not a separate model. Standards & Benchmarks is the one sheet to review yearly rather than every period.

Capacity

Spaces	400 rows on Step 2
Floors	30
Cost codes in the register	1,500 rows on Step 3
Departments on the reports	50
Cost codes on the reports	150
<i>Report rows appear on their own as you enter data. The Allocation Engine warns you if the data holds more departments or cost codes than the reports can show.</i>	

Reserved fields

Building, Desk count	Present but unused, so multi-building estate allocation and desk-level allocation can be added later without affecting the existing Reports reports. Estate these
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CHARGEABLE AREA

DEMO - SAMPLE DATA

Start Here

The checklist for this period. Anyone picking the file up starts here.

Period 2610 - Oct 2026 | prepared by A Reyes, Corporate Real Estate

#	What	Where	Status
1	Period code, label and dates	Step 1	Oct 2026 - code 2610, space as at 23 October 2026
2	Cost lines for this period	Step 1	368,925 GBP from 6 lines
3	Space position at the date above	Step 2	20 spaces on file, 36,000 sq ft in this period
4	Cost centre list from Finance	Step 3	9 codes, as at 23 October 2026
5	Prior period pasted	Step 1	Loaded: Sep 2026 - code 2609
6	Year to date carried in	Step 1	1,176,075 GBP before this period

Then check, then send

- All space accounted forOK
- Cost base fully allocatedOK
- Both views reconcileOK
- Exceptions outstandingReview Cost Code Analysis
- Spaces changed this period3 - see Movement - Space

Send

- One page for the CFOPeriod Summary
- One page per department headDepartment Statement
- Evidence if anyone asks which rooms movedMovement - Space
- Block for next periodCarry Forward

The model reports numbers, not reasons. Use the note columns on the Movement sheets to record where space moved to or from - that is the next column on the sheet.

CHARGEABLE AREA

DEMO - SAMPLE DATA

Step 1 - Setup & Cost

Blue cells are yours. The green band marks what to fill in.

1 Configuration

	FILL IN
Region preset	United Kingdom
Area unit	sq ft
Currency code	GBP
Area basis	Net internal (NIA)
Measurement standard	IPMS / RICS Code of Measuring Practice

Most important field: it prevents common area being counted twice.

2 This period

	FILL IN EVERY PERIOD
Reporting cadence	Monthly
Period code	2610
Period label	Oct 2026
Period starts	1 October 2026
Period ends	31 October 2026
Space position as at	23 October 2026
Headcount as at	23 October 2026
Prepared by	A Reyes, Corporate Real Estate
Prior period label	Sep 2026
Year to date, prior periods	1176075

Monthly / Quarterly / Annual
YYMM - 2610 is Oct 2026. Drives which cost lines and spaces apply
Shown on every report

May be before period end if you prepare early

Must match the block pasted below
From last period's Carry Forward. Blank in period 1

Periods per year	12
Period within the year	10

Calculated from the cadence above
1 means a new year: the year-to-date figure should restart at nil

3 Policy

	FILL IN
Vacancy default treatment	Central
Vacant space bears floor pool	Yes
Space standard per person	110
Occupier	Meridian Group Ltd
Building	Two Cornhill Court, London EC3

Central / Pro-rata / Department
Yes shows the true cost of empty space
In the area unit above

4 Cost lines

Currency: GBP | amounts are per period | 12 periods per year

FILL IN				FILL IN	CALCULATED		FILL IN
Cost line	Applies to	From period	To period	Amount per period	In this period	Budget per period	Basis / note
Rent	All	2601	2606	198,250	-	195,833	Passing rent to the June 2026 review
Rent	All	2607		206,000	206,000	204,167	Post-review rent from July 2026
Business rates	All	2601		79,300	79,300	78,333	2026 rating list, net of transitional relief
Service charge	All	2601		38,125	38,125	35,000	Landlord budget, FY2026
Utilities	All	2601		9,760	9,760	9,167	Metered consumption
FM operating costs	All	2601		20,740	20,740	20,833	Cleaning, security, reception, M&E
Fit-out amortisation	Level 5	2601		15,000	15,000	15,000	Executive floor refurbishment

Cost base this period				368,925	362,500		

Building-wide this period (Applies to = All)

353,925

Periods are YYMM codes: 2601 is January 2026, 2612 December. A cost line applies only within the codes you give it, so a rent review from 2607 is a second line and the earlier periods keep the old figure. Because the code carries the year, no

5 Lists used by the drop-downs on Step 2

FILL IN - your own floors, departments and teams					
Floors	Departments	Teams		Common area descriptions	Service area descriptions
Level 3	Executive	Shared		Circulation, WCs, tea point	Plant room
Level 4	Finance	Infrastructure		Reception and lobby	Riser / electrical intake
Level 5	Human Resources	Applications		Shared meeting rooms	Comms / server room
	Information Technology	Reporting		Client suite	Cleaners' store
	Operations	Business Partnering		Cafe / restaurant	Loading bay
	Sales			Wellness / gym	Refuse store
	Marketing			Print and copy area	Sprinkler / fire pump room
	Legal			Breakout / collaboration	Lift motor room
	Risk & Compliance			Training rooms	Post room
	Internal Audit			Quiet / focus rooms	Security control room
	Procurement				
	Customer Service				
	Communications				
	Strategy				
	Research & Development				
	Data & Analytics				
	Product				
	Corporate Real Estate				
	Facilities				
	Central / unallocated				
Vacancy reasons					
Expansion reserve					
Churn residue					
Fit-out in progress					
Marketed for sublet					
Unassigned - no owner					

CHARGEABLE AREA

DEMO - SAMPLE DATA

Step 2 - CRE Space

Owned by Corporate Real Estate. The space position at the date on Step 1.

Unit	sq ft	Area basis	Net internal (NIA)	Position as at	23 October 2026	Oct 2026 spaces charged this period: 19													
RESERVED		FILL IN						POOLS ONLY	FILL IN		IF NOT ALL YEAR		RESERVED	CALCULATED	FILL IN	ONLY WHEN IT APPLIES			
Building	Floor	Space ID	Description	Department	Team	Cost code	Class	Prorate	Area	Share %	From period	To period	Desk count	Area this period	Headcount	Vacancy reason	Vacancy treatment	Override charge	Override reason
Two Cornhill Court	Level 3	L3-A	Finance floor area	Finance	Business Partner	CC-4100	Assigned		3,600	100.0%	2601			3,600.0	42				
Two Cornhill Court	Level 3	L3-B	Infrastructure area	Information Technology	Infrastructure	CC-6210	Assigned		2,400	100.0%	2601			2,400.0	26				
Two Cornhill Court	Level 3	L3-C	Applications area	Information Technology	Applications	CC-6220	Assigned		3,500	100.0%	2601			3,500.0	42				
Two Cornhill Court	Level 4	L4-A	Applications area	Information Technology	Applications	CC-6220	Assigned		4,200	100.0%	2601			4,200.0	50				
Two Cornhill Court	Level 4	L4-B	Operations area	Operations	Operations	CC-5300	Assigned		4,400	100.0%	2601			4,400.0	60				
Two Cornhill Court	Level 4	L4-C	Sales area	Sales	Business Partner	CC-7100	Assigned		600	100.0%	2610			600.0	8				
Two Cornhill Court	Level 4	SH-01	Shared meeting rooms	Information Technology	Shared	CC-6220	Assigned		700	60.0%	2601			420.0	-				
Two Cornhill Court	Level 4	SH-01	Shared meeting rooms	Operations	Shared	CC-5300	Assigned		700	40.0%	2601			280.0	-				
Two Cornhill Court	Level 5	L5-A	Legal area	Legal	Legal	CC-3200	Assigned		2,400	100.0%	2601			2,400.0	24			47,917	Capped per FY2026 agreement
Two Cornhill Court	Level 5	L5-B	Executive area	Executive	Executive	CC-1000	Assigned		2,000	100.0%	2601			2,000.0	12				
Two Cornhill Court	Level 3	CM-3	Circulation, WCs, tea point				Common	Floor	2,700	100.0%	2601			2,700.0	-				
Two Cornhill Court	Level 4	CM-4	Circulation, WCs, tea point				Common	Floor	2,300	100.0%	2601			2,300.0	-				
Two Cornhill Court	Level 5	CM-5	Circulation, WCs, tea point				Common	Floor	2,000	100.0%	2601			2,000.0	-				
Two Cornhill Court	Level 5	AM-5	Client suite				Common	Building	2,400	100.0%	2601			2,400.0	-				
Two Cornhill Court	Level 3	SV-3	Comms / server room				Service	Floor	300	100.0%	2601			300.0	-				
Two Cornhill Court	Level 4	SV-4	Riser / electrical intake				Service	Floor	300	100.0%	2601			300.0	-				
Two Cornhill Court	Level 5	SV-5	Plant room				Service	Building	400	100.0%	2601			400.0	-				
Two Cornhill Court	Level 4	VC-4	Held for Sales growth			CC-7100	Vacant		600	100.0%	2601	2609		-	-	Expansion reserve	Department > Sales		
Two Cornhill Court	Level 5	VC-5	Vacated by Operations, Mar 2026				Vacant		800	100.0%	2604			800.0	-	Churn residue	Central		
Two Cornhill Court	Level 3	EX-3	Sublet to third party occupier				Excluded		1,000	100.0%	2601			1,000.0	-				

CHARGEABLE AREA

DEMO - SAMPLE DATA

Step 3 - Finance Codes

Owned by Finance. Paste the extract over this block as a whole.

Provenance	FILL IN
Source system	Group General Ledger
Provided by	Finance - Management Reporting
File reference	GL_CostCentre_Extract_2026-10-23.csv
Extract as at	23 October 2026
Received	24 October 2026

Paste only the codes that occupy this building

A group ledger can run to tens of thousands of cost centres. This model covers one property, so only the codes that occupy space belong here - usually tens. The rest would sit on the report as permanent 'no space allocated' lines and slow the file down. Capacity is 1,500 rows.

PASTE OVER THIS BLOCK				CALCULATED	
Cost code	Description	Legal entity	Status	Space allocated?	Note
CC-1000	Executive Office	Meridian Group Ltd	Active	Yes	
CC-3200	Legal & Company Secretary	Meridian Group Ltd	Active	Yes	
CC-4100	Finance - Group	Meridian Group Ltd	Active	Yes	
CC-5300	Operations	Meridian Group Ltd	Active	Yes	
CC-5310	Operations - Logistics	Meridian Group Ltd	Closed	No space allocated	Merged into CC-5300, Jan 2026
CC-6210	Technology - Infrastructure	Meridian Tech Services	Active	Yes	
CC-6220	Technology - Applications	Meridian Tech Services	Active	Yes	
CC-7100	Sales	Meridian Group Ltd	Active	Yes	
CC-7400	Marketing	Meridian Group Ltd	Active	No space allocated	Remote-first, no allocated space

CHARGEABLE AREA
Allocation Engine

DEMO - SAMPLE DATA

One row per chargeable space in this period. Calculated.

Floor	Space ID	Department	Cost code	Class	Area this period	Floor common gross-up	Floor service gross-up	Building pool gross-up	Chargeable area	Floor rate	Computed charge	Override	Final charge
Level 3	L3-A	Finance	CC-4100	Assigned	3,600.0	1,023.2	113.7	409.8	5,146.6	9.05	46,569	-	46,569
Level 3	L3-B	Information Technology	CC-6210	Assigned	2,400.0	682.1	75.8	273.2	3,431.1	9.05	31,046	-	31,046
Level 3	L3-C	Information Technology	CC-6220	Assigned	3,500.0	994.7	110.5	398.4	5,003.6	9.05	45,275	-	45,275
Level 4	L4-A	Information Technology	CC-6220	Assigned	4,200.0	975.8	127.3	478.0	5,781.1	9.02	52,135	-	52,135
Level 4	L4-B	Operations	CC-5300	Assigned	4,400.0	1,022.2	133.3	500.8	6,056.4	9.02	54,618	-	54,618
Level 4	L4-C	Sales	CC-7100	Assigned	600.0	139.4	18.2	68.3	825.9	9.02	7,448	-	7,448
Level 4	SH-01	Information Technology	CC-6220	Assigned	420.0	97.6	12.7	47.8	578.1	9.02	5,214	-	5,214
Level 4	SH-01	Operations	CC-5300	Assigned	280.0	65.1	8.5	31.9	385.4	9.02	3,476	-	3,476
Level 5	L5-A	Legal	CC-3200	Assigned	2,400.0	923.1	-	273.2	3,596.2	14.54	52,298	47,917	47,917
Level 5	L5-B	Executive	CC-1000	Assigned	2,000.0	769.2	-	227.6	2,996.9	14.54	43,582	-	43,582
Level 5	VC-5	Central / unallocated		Vacant	800.0	307.7	-	91.1	1,198.7	14.54	17,433	-	17,433

CHARGEABLE AREA

DEMO - SAMPLE DATA

Period Summary

The one page. Everything else is the detail behind it.

Meridian Group Ltd | Two Cornhill Court, London EC3

Oct 2026 | 1 October 2026 to 31 October 2026 | space position as at 23 October 2026

Cost

Gross cost base this period	368,925	
Budget this period	362,500	
Variance to budget	6,425	Positive is over budget. Compared on the gross figure
Less cost of excluded area	(9,831)	Sublet and third-party space
Net cost base allocated	359,094	
Charged to departments	359,094	
Of which held centrally	21,814	Vacant space plus any override adjustment

Movement since prior period

Prior period	Sep 2026 - code 2609	
Charge movement	(81)	
of which area effect	(2,645)	
of which rate effect	2,564	
of which new / ceased	-	Departments or codes present in only one of the two periods
Spaces changed	3	See Movement - Space for the detail

Year to date

Before this period	1,176,075	Carried in from the prior period
This period	359,094	
Year to date	1,535,169	
Periods elapsed	10	
Average per period	153,517	A simple run rate, not a forecast

Space

Net area after exclusions	35,000.0	
Assigned	23,800.0	
Vacant	800.0	
Vacant cost this period	17,433	What holding empty space costs - excludes any override adjustment
Override adjustment	4,381	Also held centrally, but not a property cost
Headcount	264	

Before this goes out

All space accounted for	OK	Every square unit is either charged, pooled or excluded
Cost base fully allocated	OK	
Both views reconcile	OK	
Sense checks failed		- None - the inputs look consistent
Exceptions outstanding		- None - informational checks may still show counts
Prepared by	A Reyes, Corporate Real Estate	

Send this page to the CFO. Send each department its own page from Department Statement. Movement - Space is the evidence if anyone asks which rooms moved

CHARGEABLE AREA

DEMO - SAMPLE DATA

Movement - Space

Which spaces changed this period. This is the evidence behind the department view.

This period: Oct 2026

Prior: Sep 2026 - code 2609

CALCULATED										FILL IN	
Space ID	Description	Department now	Department before	Assigned now	Assigned before	Assigned change	Charge now	Charge before	Charge change	Status	Note
L3-A	Finance floor area	Finance	Finance	3,600.0	3,600.0	-	46,569	46,184	385	Unchanged	
L3-B	Infrastructure area	Information Technology	Information Technology	2,400.0	2,400.0	-	31,046	30,790	257	Unchanged	
L3-C	Applications area	Information Technology	Information Technology	3,500.0	3,500.0	-	45,275	44,901	374	Unchanged	
L4-A	Applications area	Information Technology	Information Technology	4,200.0	4,200.0	-	52,135	51,388	747	Unchanged	
L4-B	Operations area	Operations	Operations	4,400.0	4,700.0	(300.0)	54,618	57,506	(2,888)	Resized	
L4-C	Sales area	Sales	-	600.0	-	600.0	7,448	-	7,448	New this period	
SH-01	Shared meeting rooms	Multiple	Multiple	700.0	700.0	-	8,689	8,565	125	Unchanged	
L5-A	Legal area	Legal	Legal	2,400.0	2,400.0	-	47,917	47,917	-	Unchanged	
L5-B	Executive area	Executive	Executive	2,000.0	2,000.0	-	43,582	43,269	313	Unchanged	
VC-4	Held for Sales growth	not charged	Sales	-	600.0	(600.0)	-	7,341	(7,341)	No longer charged	
VC-5	Vacated by Operations, Mar 2	Central / unallocated	Central / unallocated	800.0	800.0	-	17,433	17,308	125	Unchanged	

CHARGEABLE AREA
Movement - Department

DEMO - SAMPLE DATA

This period against the prior period pasted into Step 1.

This period: Oct 2026

Prior: Sep 2026 - code 2609

CALCULATED										FILL IN
Department	Area now	Area before	Area change	Charge now	Charge before	Charge change	Area effect	Rate effect	New / ceased	Movement note
Finance	5,146.6	5,141.7	4.9	46,569	46,184	385	44	341	-	
Information Technology	14,793.9	14,743.8	50.1	133,671	132,218	1,453	449	1,004	-	
Operations	6,441.8	6,809.4	(367.6)	58,094	60,932	(2,838)	(3,290)	452	-	
Sales	825.9	820.4	5.5	7,448	7,341	107	49	58	-	
Legal	3,596.2	3,593.0	3.2	47,917	47,917	-	43	(43)	-	
Executive	2,996.9	2,994.1	2.8	43,582	43,269	313	40	272	-	
Central / unallocated	1,198.7	1,197.7	1.0	21,814	21,314	500	19	481	-	
Total	35,000.0	35,300.1	(300.1)	359,094	359,175	(81)	(2,645)	2,564	-	

Checks

Prior period loaded

Yes: Sep 2026 - code 2609

Prior identical to current

OK

Prior keys not found this period

- OK - every prior key matched

Area effect is the movement caused by taking more or less space, priced at the prior rate. New / ceased holds the whole movement for anything that did not exist in one of the two periods, because a first or last appearance is not a change in rate. Rate effect is what remains: the genuine change in cost per unit. Movement - Space covers the process behind it.

CHARGEABLE AREA

DEMO - SAMPLE DATA

Movement - Cost Code

This period against the prior period pasted into Step 1.

This period: Oct 2026

Prior: Sep 2026 - code 2609

CALCULATED										FILL IN
Cost code	Area now	Area before	Area change	Charge now	Charge before	Charge change	Area effect	Rate effect	New / ceased	Movement note
CC-4100	5,146.6	5,141.7	4.9	46,569	46,184	385	44	341	-	
CC-6210	3,431.1	3,427.8	3.3	31,046	30,790	257	29	227	-	
CC-6220	11,362.8	11,316.0	46.8	102,624	101,428	1,196	420	776	-	
CC-5300	6,441.8	6,809.4	(367.6)	58,094	60,932	(2,838)	(3,290)	452	-	
CC-7100	825.9	820.4	5.5	7,448	7,341	107	49	58	-	
CC-3200	3,596.2	3,593.0	3.2	47,917	47,917	-	43	(43)	-	
CC-1000	2,996.9	2,994.1	2.8	43,582	43,269	313	40	272	-	
Unallocated	1,198.7	1,197.7	1.0	21,814	21,314	500	19	481	-	
Total	35,000.0	35,300.1	(300.1)	359,094	359,175	(81)	(2,646)	2,564	-	

Checks

Prior period loaded

Yes: Sep 2026 - code 2609

Prior identical to current

OK

Prior keys not found this period

- OK - every prior key matched

Area effect is the movement caused by taking more or less space, priced at the prior rate. New / ceased holds the whole movement for anything that did not exist in one of the two periods, because a first or last appearance is not a change in rate. Rate effect is what remains: the genuine change in cost per unit. Movement - Space covers the spaces behind it.

CHARGEABLE AREA

Chargeback Summary

DEMO - SAMPLE DATA

By department, for this period. Rows appear automatically.

Oct 2026 (period code 2610) Cost base 359,094 vs budget 6,425

Department	Chargeable area	Share	Charge this period	Rate per unit assigned	Headcount	Per head
Finance	5,146.6	14.7%	46,569	12.94	42	1,109
Information Technology	14,793.9	42.3%	133,671	12.71	118	1,133
Operations	6,441.8	18.4%	58,094	12.41	60	968
Sales	825.9	2.4%	7,448	12.41	8	931
Legal	3,596.2	10.3%	47,917	19.97	24	1,997
Executive	2,996.9	8.6%	43,582	21.79	12	3,632
Central / unallocated	1,198.7	3.4%	21,814	-	-	-
Total	35,000.0	100.0%	359,094	15.09	264	1,360

Reconciliation

Total charged

Net cost base this period

Variance - must be nil

359,094
359,094
- OK - cost base fully allocated

CHARGEABLE AREA

DEMO - SAMPLE DATA

Cost Code Analysis

By Finance cost code, with the exception checks.

Cost code	Description (from register)	Legal entity	Status	Area charged	Floor gross-up	Service gross-up	Building gross-up	Chargeable area	% of building	Charge this period	Headcount
CC-4100	Finance - Group	Meridian Group Ltd	Active	3,600	1,023.2	113.7	409.8	5,146.6	14.7%	46,569	42
CC-6210	Technology - Infrastructure	Meridian Tech Services	Active	2,400	682.1	75.8	273.2	3,431.1	9.8%	31,046	26
CC-6220	Technology - Applications	Meridian Tech Services	Active	8,120	2,068.1	250.5	924.2	11,362.8	32.5%	102,624	92
CC-5300	Operations	Meridian Group Ltd	Active	4,680	1,087.3	141.8	532.7	6,441.8	18.4%	58,094	60
CC-7100	Sales	Meridian Group Ltd	Active	600	139.4	18.2	68.3	825.9	2.4%	7,448	8
CC-3200	Legal & Company Secretary	Meridian Group Ltd	Active	2,400	923.1	-	273.2	3,596.2	10.3%	47,917	24
CC-1000	Executive Office	Meridian Group Ltd	Active	2,000	769.2	-	227.6	2,996.9	8.6%	43,582	12
Unallocated	Vacant space held centrally, plus override adjustment							1,198.7	3.4%	21,814	
Total				23,800	6,692.3	600.0	2,708.9	35,000.0	100.0%	359,094	264

Exceptions - clear these before circulating

Check	Count	Result
Cost codes on Step 2 that are not in the Finance register		- OK - every code recognised
Allocated cost codes marked Closed in the register		- OK - no closed code carries space
Register codes with no space allocated (information only)	2	Confirm no charge is expected
Manual overrides applied this period	1	Review each override and its reason
Vacant spaces with no stated reason		- OK - every vacancy has a reason
Common or service areas with no prorata level		- OK - every pool has a level
Assigned or vacant rows with no department or treatment		- OK - every charged row has an owner
Rows with an area but no class		- OK - every row is classified
Rows whose floor is not on the floor list		- OK - every floor recognised
Space position date vs cost code register date		OK - same effective date (23 October 2026)

Sense checks - do the inputs look right?

The reconciliations above prove the model is internally consistent. They cannot tell whether what you entered makes sense, because an error in the inputs moves both sides of the reconciliation together. These checks look at the inputs themselves.

Check	Count	Result
Prior period pasted as formulas instead of values		- OK - the prior block holds values
Cost lines whose From period is later than To		- OK
Cost lines charging twice in this period		- OK
Spaces whose From period is later than To		- OK
Space IDs whose share does not total 100%		- OK - every space is fully shared out
Space IDs used on more than one floor		- OK - each ID is unique
Negative area, share, headcount, cost or budget		- OK
Departments used on Step 2 but not on the Step 1 list		- OK - every department is recognised
Departments carrying a negative charge		- OK
Overrides more than 25% away from the computed charge		- OK
Headcount recorded on a row that is not Assigned		- OK

Reconciliation

Charge by cost code	359,094
Charge by department	359,094
Variance - must be nil	- OK - both views reconcile

CHARGEABLE AREA

DEMO - SAMPLE DATA

Department Statement

One page per department head.

1. Pick the department

Department

Information Technol

2. File > Print > Print Active Sheets > Save as PDF

3. Send. This page holds no other department's figures.

Information Technology - statement of occupancy cost

Meridian Group Ltd | Oct 2026 | space as at 23 October 2026 | headcount as at 23 October 2026

Area

Assigned area	10,520.0	Space you occupy directly
Share of floor common area	2,750.2	Circulation, WCs, tea points
Share of service area	326.3	Plant, risers, comms rooms
Share of building amenity	1,197.4	Client suite - used by all
Chargeable area	14,793.9	

Charge for this period

Computed charge	133,671	
Override applied	-	Nil unless an exception was agreed
Charge this period	133,671	
Charged before this period	132,218	Year to date, prior periods
Year to date	265,888	

Measures

Headcount	118	
Cost per head	1,133	
Assigned area per head	89.2	
Organisation standard per head	110.0	
Variance to standard	(20.8)	Negative means denser than standard
Cost per unit you occupy	12.71	Your charge divided by the space you occupy, pools inc

Floors you occupy

Floor	Area you occupy	Floor rate per chargeable unit
Level 3	5,900.0	9.05
Level 4	4,620.0	9.02

The floor rate is charged on chargeable area, which is larger than the area you occupy, so the cost per unit above is the higher of the two. Floor rates differ where a cost applies to one floor only, such as a refurbishment.

Movement since prior period

Prior charge	132,218
Movement	1,453
of which area effect	449
of which rate effect	1,004
of which new / ceased	-

Basis

Area basis: Net internal (NIA). Standard: IPMS / RICS Code of Measuring Practice. Unit: sq ft. Currency: GBP.

Common and service areas are allocated in proportion to the space each

CHARGEABLE AREA

DEMO - SAMPLE DATA

Standards & Benchmarks

Density against your standard and published guidance. Review annually, not monthly.

Compliance with the organisation standard

Department	Assigned area	Headcount	Area per head	Standard	Variance	Entitlement area	Read
Finance	3,600.0	42	85.7	110.0	(24.3)	4,620.0	Denser than standard
Information Technology	10,520.0	118	89.2	110.0	(20.8)	12,980.0	Denser than standard
Operations	4,680.0	60	78.0	110.0	(32.0)	6,600.0	Denser than standard
Sales	600.0	8	75.0	110.0	(35.0)	880.0	Denser than standard
Legal	2,400.0	24	100.0	110.0	(10.0)	2,640.0	Within 15% of standard
Executive	2,000.0	12	166.7	110.0	56.7	1,320.0	Above standard - review
Central / unallocated	-	-	-	110.0	(110.0)	-	No headcount recorded
Total	23,800.0	264	90.2		(19.8)	29,040.0	

Published benchmarks for the active region

Basis	Per person	Source	Note
Your portfolio	90.2	Step 2, assigned area / headcount	Assigned area only
Regional standard	107.6	BCO 2024 / 2025	Design guide, not a survey result
Upper range	161.5	BCO 2024 / 2025	More generous plans, richer amenity
Dense / exceptional	86.1	BCO 2024 / 2025	Only where the working pattern supports it

Caution

Benchmarks differ sharply between markets and are design guides, not survey results. Custom mode shows none rather than figures from the wrong country. Review this about once a year, not every period - it does not change monthly.

CHARGEABLE AREA

Carry Forward

Copy this block into next period's Step 1. Nothing to fill in.

DEMO - SAMPLE DATA

- 1. Select B11 to I613 (the whole block, including the year-to-date line)
- 2. Copy
- 3. In next period's file: Step 1 > Prior period > Paste Special > Values

Paste Special > Values matters. A normal paste carries the formulas across, they recalculate against the new file, and the movement silently shows nil. Shortcut: Ctrl+Shift+V, or Cmd+Ctrl+V on a Mac.

Type	Key	Sub-key	Assigned area	Chargeable area	Charge	Charge YTD	Generated from
Year to date	Whole property, including this period				1,535,169	1,535,169	Oct 2026 - code 2610
Space	L3-A	Finance	3,600.0	5,146.6	46,569		
Space	L3-B	Information Technology	2,400.0	3,431.1	31,046		
Space	L3-C	Information Technology	3,500.0	5,003.6	45,275		
Space	L4-A	Information Technology	4,200.0	5,781.1	52,135		
Space	L4-B	Operations	4,400.0	6,056.4	54,618		
Space	L4-C	Sales	600.0	825.9	7,448		
Space	SH-01	Information Technology	420.0	578.1	5,214		
Space	SH-01	Operations	280.0	385.4	3,476		
Space	L5-A	Legal	2,400.0	3,596.2	47,917		
Space	L5-B	Executive	2,000.0	2,996.9	43,582		
Space	VC-5	Central / unallocated	800.0	1,198.7	17,433		

Resources

Updates, licence and limits.

Where to go next

Free calculators

chargeablearea.com/tools

Cost per desk, load factor, rentable versus usable area. No sign-up.

Benchmark data

chargeablearea.com/benchmarks

Occupancy cost and density benchmarks by market.

Version history

chargeablearea.com/updates

Rating years and measurement standards change; releases are logged.

Software comparison

chargeablearea.com/software

Independent comparison of space management platforms.

Questions on the method

info@chargeablearea.com

Happy to answer how the allocation works. Not a support line for your own data.

What this model does not do

It does not read floor plans, sensor or badge data, and it does not manage moves. It does not produce a journal: it gives you the figures to post, not the posting itself. Desk-level allocation and multi-building estate allocation are not in this version; the fields are reserved.

Licence

Single-organisation licence. Use internally, including by consultants working on your behalf. Not for resale or redistribution. A multi-client consultancy licence is available separately.

CHARGEABLE AREA

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