

Full Methodological Note

Annual Sustainability Report 2023

Environment

GRI 305 1-7 Emissions, GRI 302 1- 5 Energy, GRI 303 1-5 Water

Carbon factors

For scopes one and two, the carbon conversion factors considered are [DEFRA Greenhouse gas reporting: conversion factors 2021](#) and [Greenhouse gas reporting: conversion factors 2022 - GOV.UK \(www.gov.uk\)](#). Scope three was calculated using the carbon conversion factors from the spend-based method. This was extracted from the software OneClick LCA for financial year 2020/21 and carbon factors from the [ONS](#) for financial year 2021/22.

Reporting boundaries

The reporting boundaries are based on the principle of operational control, which at each property (and with a few exceptions) have the same boundaries. Scope 1, 2 and 3 carbon emissions are reported for controlled assets and business activities.

Utility Consumption

All meters directly procured by UPP, all meters procured by university partners and recharged directly to UPP (excludes buildings where UPP are only providing FM services).

Fugitive Emissions

Refrigerant leakage from all air conditioning systems at buildings controlled by UPP.

Waste

All the general and recycled waste generated by the controlled assets and business activities of UPP.

Vehicle emissions

Fuel used in company vehicles and purchased by UPP.

Fugitive emissions

Refrigerant leakage from all air conditioning systems at buildings controlled by UPP

Travel

All business travel by UPP staff and recovered via expenses.

Goods, services, capital goods and construction

All the goods, services and capital goods purchased for the operation of the controlled assets and business activities of UPP and all the new developments.

Hotel stay nights

Hotel accommodation for UPP staff recovered via expenses.

Commuting

Staff commuting to a regular place of work.

Home working

Staff energy use whilst working at home.

Data Type	Calculation Methodology
Utilities data	All utilities data has been collated by UPPs bureau service provider TEAM energy, using the following validation hierarchy.
	Stage 1 - Automatic meter reading
	Stage 2 - Invoice data
	Stage 3 - Manual meter reads
	Stage 4 - Historical data comparison
Waste Data	All data has been collated from annual submissions supplied by UPP's individual waste contractors. Where data has not been provided in tonnes, benchmark estimates for content of the relevant types of bins has been used.
Vehicle Emissions	Vehicle emissions have been calculated using fuel volumes purchased and applying a carbon conversion factor.
Fugitive Emissions	Emissions calculated from f-gas register applying an operating emissions factor of 10 per cent
Intensity metrics KWh per bed day	This is calculated from the electric and gas elements of Scope 1 and 2 only.
Business Travel Trains	Emissions from business travel by train were calculated by applying a conversion factor to the mileage provided by UPP.
Business Travel Personal Cars	Emissions from business travel by personal cars were calculated by applying a conversion factor to the mileage provided by UPP.
Goods, services, and capital goods	These emissions were calculated from invoices for all the goods and services bought during the period to be considered. A spend-based method was used, using carbon conversion factors extracted from the software OneClick LCA.
Hotel stay nights	A carbon conversion factor was used for every hotel stay night.
Commuting (Transport)	These calculations are an assumption considering the following:
	There are 1,000 employees
	The average round trip is 23 miles
	The employees work from home 3 days a week
	The working hours per employee per day is 8 hours
	The working weeks per year are 48 weeks
	The car considered is a hybrid car
Home working (Lighting, equipment, gas heating)	These calculations are an assumption considering all the points above, plus:
	150 watts are consumed per hour for lighting & equipment
	5 kWh are consumed for gas heating

*Carbon figure for Gas in the report has been updated to gross calorific value instead of net calorific value

Social

Social Value TOMs

To understand the combined benefits to society delivered by UPP Ltd through 2021/22, we have employed the use of the National Social Value Measurement Framework (TOMs).

Our approach to social value originated with the TOMs, which has subsequently become the most commonly used social value framework in the UK. The National TOMs was launched in 2017 by the National Social Value Taskforce, a group that was formed by Social Value Portal in 2016 to develop a consistent and comparable measurement solution for social value. The Taskforce is chaired by the Local Government Association, with over 40 members from organisations representing central and local government, the private sector and the third sector. The acronym “TOMs” stands for Themes, Outcomes and Measures. The founding principle of the TOMs is to provide the connection between a broad vision for social improvement (“Themes”) with strategic objectives (“Outcomes”), which in turn can then be expressed as measurable activities (“Measures”). Using the TOMs framework as part of our ESG approach creates a mutually reinforcing link between strategy and delivery

The methodology

The TOMs Framework is a flexible, measures-based calculation framework designed to articulate social value outcomes in terms that can be objectively measured; usability and transparency are core principles, as well as methodological rigour. It is a recognised reporting standard Local Government Association-endorsed tool for social value. Each measurable activity within the TOMs has been designed to demonstrate its cost-benefit to society - beneficiaries and the state - as a result of that intervention happening. We call this cost-benefit the ‘proxy value (£)’. This is calculated using fiscal principles as laid out by HM Treasury’s Green and Magenta books for monetising economic, environmental and social impact. This includes making use of data from a range of public, credible sources (e.g. Office of National Statistics or Unit Cost Database).

Employee and EDI

All personal details about the employees working for the company and our temporary workers are taken from our HR system, Workday.

Workday is a self-service platform for employees and they are required to provide the company with their own personal data, and as such should be 100% accurate. For temporary workers, the data the company holds is limited and this is mainly provided by the recruitment agency and the line managers.

GRI 2-7

The numbers reported are based on actual headcount, not FTE. We have based these numbers on employees who were employed during the reporting period 01/09/2021 – 31/08/2022. Due to the nature of the work required across the whole business throughout the academic year, there are a number of different employee types within this data. For example, part-time employees are required to clean the accommodation whilst students are in residence. We work with the University to agree the times when we are able to access the accommodation without too much disruption to the residents. Zero hours employees are recruited to deal with fluctuation in post, or where large numbers of one job type are employed and zero hours employees are employed to cover absence. The data has been taken from our HCM system, Workday and employees provide this data via the self- service porta

GRI 405-1 & 405-2

Initial personal data is captured as part of the onboarding process when an employee joins UPP. They are set up with a Workday account and are then requested to provide a number of mandatory details including name, age, marital status, religion, sexual orientation, nationality, disability etc. They are also required to update their personal information should anything change during their time with UPP.

Employees are classified by management level, age, gender, race/ethnicity, disability, work type (eg fixed term, casual, regular), employment type (full time / part time).

Management levels are determined by the business at recruitment stage and fall into the following categories:

Operational Support Roles	Supports the daily running of our sites, eg Cleaner, Technician
Professional Roles	A professional or any person who works in a specified professional activity, eg HR Business Partner, Pre-Construction and Design Manager
Professional Support Roles	Supporting specific professional activity, eg Payroll & Benefits Admin, Accounts Payable Assistants
Senior Managers	Senior leaders, eg General Managers, Heads of Department
Strategic & Executive Leadership	Strategic leaders

Salary data was collated by obtaining the average gross earnings for employees in each management category. Gross earnings is a total of gross earnings between 01 September 2021 to 31 August 2022 and salary is actual monies earned in the specified period after necessary deductions. The ratio has calculation by using the following calculation: Male / Female : 1

Health & safety

GRI 403-9

The UPP internal Adverse Event Reporting System (AERS) is used to record all adverse events across the business. This system has been in place since September 2021 and is used to record all adverse events involving employees, contactors, students and visitors. Accidents are reported by the injured party and there is an option for the line-manager to report the incident as well. Incidents below riddor level of severity are self-reported so data will not include minor incidents where an individual does not report the incident. The recordable injuries which have been included in the data in this report are accidents which have resulted in first aid treatment or above.

