

Carbon Footprint 25-26

REPORT

PREPARED FOR





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Glossary

Carbon footprint	A measure of the amount of carbon dioxide released into the atmosphere as a result of the activities of a particular individual, organisation, or community.
Greenhouse gas (GHG)	Gases in Earth’s atmosphere that can trap heat. The primary GHGs in the Earth’s atmosphere include carbon dioxide (CO ₂), methane (CH ₄), nitrous oxide (N ₂ O), ozone (O ₃), and water vapor (H ₂ O).
Streamlined Energy and Carbon Reporting (SECR)	UK government legislation that requires certain companies to report on its GHG emissions, energy consumption, and energy efficiency measures annually in their directors’ report.
Carbon dioxide equivalent (CO ₂ e)	A metric measure used to compare the emissions from various GHGs on the basis of their global-warming potential, by converting amounts of other gases to the equivalent amount of carbon dioxide with the same global warming potential.
Global-warming potential (GWP)	A metric used to compare the potency of different GHGs in causing global warming over a specified time horizon, typically 100 years, relative to that of CO ₂ .
Greenhouse Gas Protocol	Provides standards, guidance, tools and training for business and government to measure and manage climate-warming emissions.
Scope	Refers to a categorisation of GHG emissions sources based on their origin and relationship to the reporting organisation.
Scope 1 emissions	Direct emissions from sources that are owned or controlled by the reporting entity, such as emissions from fuel combustion, onsite equipment, and vehicles.
Scope 2 emissions	Indirect emissions from the generation of purchased electricity, heat, or steam consumed by the reporting entity.
Scope 3 emissions	Indirect emissions that occur as a result of the activities of the reporting entity but are not owned or controlled by it. This includes emissions from the supply chain, employee commuting, business travel, and product use; your Scope 3 emissions are other people’s Scope 1 and 2 emissions
Value chain	The value chain describes the full range of activities which are required to bring a product or service from conception, through the different phases of production.
Net Zero	The state where emissions of carbon dioxide due to human activities and removals of these gases are in balance over a given period.
Decarbonisation	The process of reducing or eliminating the carbon dioxide (CO ₂) emissions associated with human activities, particularly those related to energy production, transportation, industry, and other sectors.
Transmission and distribution	Refers to the processes involved in delivering electricity from power plants to end-users such as homes, businesses, and industries.
Well-to-tank	Refers the production and transportation of fuels, from extraction or cultivation (e.g., oil drilling, coal mining, biofuel cultivation) to the point of distribution at fuelling stations.
Upstream emissions	These refer to the emissions associated with activities that occur before the final product is delivered.
Downstream emissions	These refer to the emissions released during the consumption or utilisation of a product.

Executive Summary

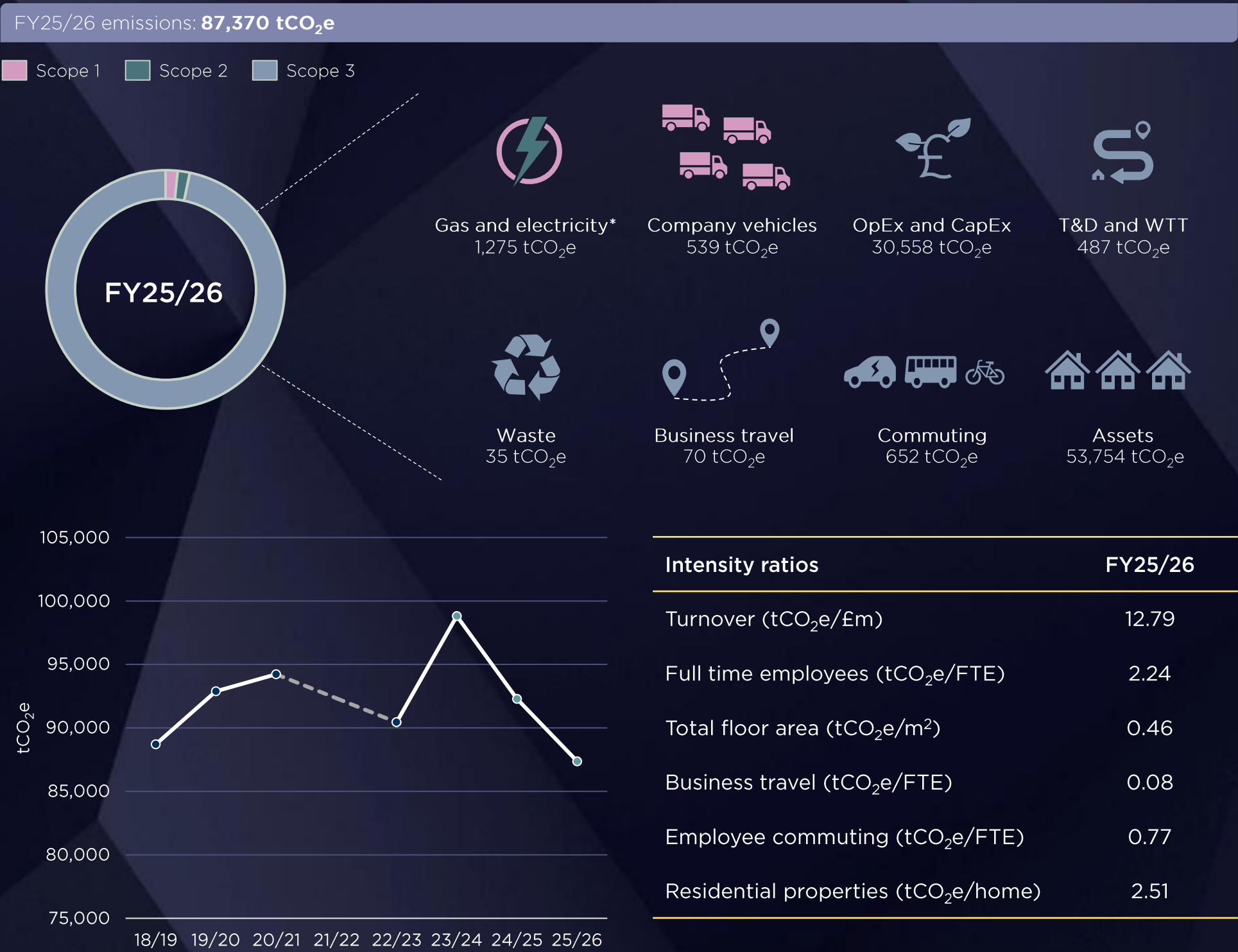
This document presents an analysis of the greenhouse gas emissions associated with whg’s operations for its 25/26 financial year (FY25/26).

It builds upon the SECR reporting that Savills has already undertaken that focused primarily on Scope 1 and 2 emissions (as well as Scope 3 business travel) by including whg’s wider Scope 3 emissions;

- **Scope 1:** Direct emissions (from fuel consumed directly)
- **Scope 2:** Indirect emissions (from fuel consumed indirectly)
- **Scope 3:** Value chain emissions (from downstream activities)

whg’s emissions are 87,370 tCO₂e (location-based) for FY25/26 when residential emissions are included and 33,616 tCO₂e when excluded. This is a decrease of 5% from FY24/25. This is primarily attributed to a decrease in Scope 3.13 emissions, driven by an improvement in the emissions performance of the housing stock.

Elsewhere in the footprint, Scope 2 emissions decreased by 12%. Commuting emissions increased by 22%. Business travel emissions decreased by 5%, whereas waste emissions increased by 23%. Scope 1 emissions decreased in FY25/26, driven by a 20% reduction in company fleet vehicle emissions.



* location-based and includes emissions from bioenergy

Total emissions

Scope	FY25/26 (tCO ₂ e)	% of total
Scope 1		
Property fuel (natural gas) (location-based)	686	1%
Property fuel (natural gas) (market-based)	0	Reference only
Bioenergy	0	0%
Refrigerant gases	0	0%
Fuel for company vehicles	539	1%
Total scope 1	1,225	1%
Scope 2		
Electricity consumption (location-based)	589	1%
Electricity consumption (market-based)	0	Reference only
Total scope 2	589	1%
Scope 3		
Purchased goods and services (including water)	8,777	10%
Capital goods	21,780	25%
Fuel and energy related activities	487	1%
Disposal and treatment of waste	35	0%
Business travel	70	0%
Employee commuting	652	1%
Downstream leased assets	53,754	62%
Total scope 3	85,556	98%
Total GHG emissions (location-based)	87,370	100%
Total GHG emissions (market-based)	86,095	Reference only

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01

Introduction



Background context

The UK Government has committed to achieving Net Zero greenhouse gas emissions by 2050, requiring sustained action across all sectors of the UK economy.

According to the Climate Change Committee, emissions from buildings remain one of the most significant contributors to the UK's overall carbon footprint. While progress has been made across many parts of the economy, the built environment continues to present some of the most complex and persistent challenges in decarbonisation.

Like all organisations, whg has a key role to play in this transition. Alongside the challenges of decarbonisation, there are also clear opportunities to improve operational efficiency and deliver better outcomes for tenants, partners, and wider stakeholders. Achieving meaningful progress will depend on collaboration across the value chain, including suppliers, employees, and customers, ensuring that carbon reduction is embedded in everyday decision-making and long-term planning.

What is a carbon footprint?

A carbon footprint is a measure of the total greenhouse gas (GHG) emissions generated both directly and indirectly by an organisation through its day-to-day operations and business processes.

A comprehensive carbon footprint is made up of three levels of emissions sources known as 'scopes':

- **Scope 1:** Direct emissions from sources that are owned or controlled by the reporting entity, such as emissions from fuel combustion, onsite equipment, and vehicles;
- **Scope 2:** Indirect emissions from the generation of purchased electricity, heat, or steam consumed by the reporting entity; and

- **Scope 3:** Indirect emissions associated with activity in your value chain; whg's Scope 3 emissions are other people's Scope 1 and 2 emissions.

Why is undertaking a carbon footprint important?

While every kilogram of GHG emitted contributes to global warming, it is also typically associated with consumption and, therefore, business costs. As such, there are both ethical and pragmatic reasons for organisations to take proactive steps in managing its GHG emissions. However, for emissions to be managed effectively, they must first be measured and monitored. Undertaking a carbon footprint assessment provides a structured approach to evaluating baseline emissions and a framework for considering how an organisation might mitigate them.

How is a carbon footprint calculated?

A carbon footprint is derived by considering each of the elements or 'categories' of emissions in turn. In the broadest sense, carbon footprints are calculated by gathering energy and procurement data related to day-to-day activities and then multiplying them against 'emissions factors' or coefficients that ascribe a GHG value to that activity.

For scopes 1 and 2, the Department for Energy Security and Net Zero's (DESNZ; formerly BEIS) GHG emissions factors for company reporting are generally used. For scope 3, a mix of factors are used which includes DESNZ' as well as others that are derived from models of economic activity and spend data. This is explained in more detail in the methodology section later in this document.

This report

whg commissioned Savills to provide an analysis of its GHG emissions for FY25/26. This builds on the existing footprint work that Savills has already completed for whg for five of the past six years. This report:

- Sets out the methodology for calculating a full carbon footprint under GHG Protocol reporting standards;
- Discloses the carbon baseline for whg’s corporate operations and housing stock;
- Identifies ratios which can be used as key performance indicators to measure progress; and
- Provides commentary on the completeness of the carbon footprint in terms of data quality.

Scope of the carbon footprint

The specific categories that were included in the GHG assessment were agreed with in conjunction with whg and are detailed in the table on the right. The category names align to those that are set out in the GHG Protocol¹ and whg’s baseline has been prepared and reported in accordance with this standard.

The emission categories listed as out of scope have been excluded from the assessment because they are generally applicable to manufacturers or fast-moving consumer goods companies, where product disposal is a significant part of their impact (as is the case for Scopes 3.9–3.12).

The methodology used to calculate the emissions associated with Scopes 3.1 and 3.2 (discussed in detail later in this report) captures emissions throughout the supply chain. As such, any logistics services purchased by whg will be accounted for there.

Scope	Description	In Scope?
Scope 1		
1.0: Direct emissions associated with corporate facilities and vehicles.	Consumption of gas & other fuels burned onsite.	In scope
	Fugitive emissions from refrigerants.	In scope
	Mobile combustion emissions from vehicles.	In scope
Scope 2		
2.0: Emissions from purchased energy.	Emissions from purchased electricity consumed on site.	In scope
Scope 3		
3.1: Purchased goods and services	Emissions associated with purchased consumer goods and services.	In scope
3.2: Capital goods	Emissions associated with purchased capital goods.	In scope
3.3: Fuel and energy related activities	Emissions associated with extraction, transport and distribution of energy.	In scope
3.4: Upstream transport and distribution	Emissions associated with inbound logistics between a company’s tier 1 suppliers and its own operations.	Out of scope
3.5: Disposal and treatment of waste	Emissions associated with waste treatment and disposal.	In scope
3.6: Business travel	Emissions associated with business related travel activities	In scope
3.7: Employee commuting	Emissions associated with employee commuting and employees working remotely	In scope
3.8: Upstream leased assets	Emissions associated with the operation of any asset that you lease.	Out of scope
3.9: Outbound logistics	Emissions associated with downstream transportation and distribution of sold products and services	Out of scope
3.10: Processing of sold products	Emissions associated with processing of intermediate products.	Out of scope
3.11: Use of sold products	Emissions associated with end use of goods and services.	Out of scope
3.12: End of life treatment of sold products	Emissions associate with waste disposal and treatment of products sold at the end of their life.	Out of scope
3.13: Downstream leased assets	Emissions associated with the assets that you manage.	In scope
3.14: Franchises	Emissions associated with the operation of franchises.	Out of scope
3.15: Investments	Emissions associated with the operation of investments.	Out of scope

¹ <https://ghgprotocol.org/companies-and-organisations>



02

Results



Total emissions

Scope	FY25/26 (tCO ₂ e)	% of total
Scope 1		
Property fuel (natural gas) (location-based)	686	1%
Property fuel (natural gas) (market-based)	0	Reference only
Bioenergy	0	0%
Refrigerant gases	0	0%
Fuel for company vehicles	539	1%
Total scope 1	1,225	1%
Scope 2		
Electricity consumption (location-based)	589	1%
Electricity consumption (market-based)	0	Reference only
Total scope 2	589	1%
Scope 3		
Purchased goods and services (including water)	8,777	10%
Capital goods	21,780	25%
Fuel and energy related activities	487	1%
Disposal and treatment of waste	35	0%
Business travel	70	0%
Employee commuting	652	1%
Downstream leased assets	53,754	62%
Total scope 3	85,556	98%
Total GHG emissions (location-based)	87,370	100%
Total GHG emissions (market-based)	86,095	Reference only

Year-on-year change

Scope	FY24/25 (tCO ₂ e)	FY25/26 (tCO ₂ e)	% change
Scope 1			
Property fuel (natural gas) (location-based)	672	686	2%
Property fuel (natural gas) (market-based)	0	0	0%
Bioenergy	3	0	-100%
Refrigerant gases	0	0	0%
Fuel for company vehicles	671	539	-20%
Total scope 1	1,346	1,225	-9%
Scope 2			
Electricity consumption (location-based)	667	589	-12%
Electricity consumption (market-based)	0	0	0%
Total scope 2	667	589	-12%
Scope 3			
Purchased goods and services (including water)	10,540	8,777	-17%
Capital goods	19,541	21,780	11%
Fuel and energy related activities	513	487	-5%
Disposal and treatment of waste	29	35	23%
Business travel	73	70	-5%
Employee commuting	536	652	22%
Downstream leased assets	59,041	53,754	-9%
Total scope 3	90,272	85,556	-5%
Total GHG emissions (location-based)	92,285	87,370	-5%
Total GHG emissions (market-based)	90,946	86,095	-5%

Summary of results

The year-on-year change shows an 5% decrease in emissions between FY24/25 and FY25/26 which equates to approximately 5,000 tCO₂e. This is primarily attributed to a decrease in Scope 3.13 emissions, driven by an improvement in the emissions performance of the housing stock.

Elsewhere in the footprint, Scope 2 emissions decreased by 12%. Commuting emissions increased by 22%. Business travel emissions decreased by 5%, whereas waste emissions increased by 23%. Scope 1 emissions decreased in FY25/26, driven by a 20% reduction in company fleet vehicle emissions.

Intensity ratios

SECR guidelines encourage the use of intensity ratios to support environmental impact disclosures (whether tonnes of waste or emissions). These ratios can be expressed in terms of activities (e.g., units produced, Full Time Equivalent staff) or financial performance (£million turnover). The resulting normalised data are called the intensity ratios.

In the SECR report, ratios have been expressed in terms of SECR mandatory components (gas, fuel, electricity and business travel) to aid comparability with other organisations (whilst required under SECR, caution should be taken when comparing intensity ratios as organisational structures may vary significantly). The SECR emissions also more closely reflect the emissions whg have most control over (as opposed to their value chain activities where scope for influence is more limited). The emissions associated with these categories amounted to 1,884 tCO₂e in FY25/26 (see SECR report for full breakdown). Additional metrics focused on specific scope 3 categories are also included.

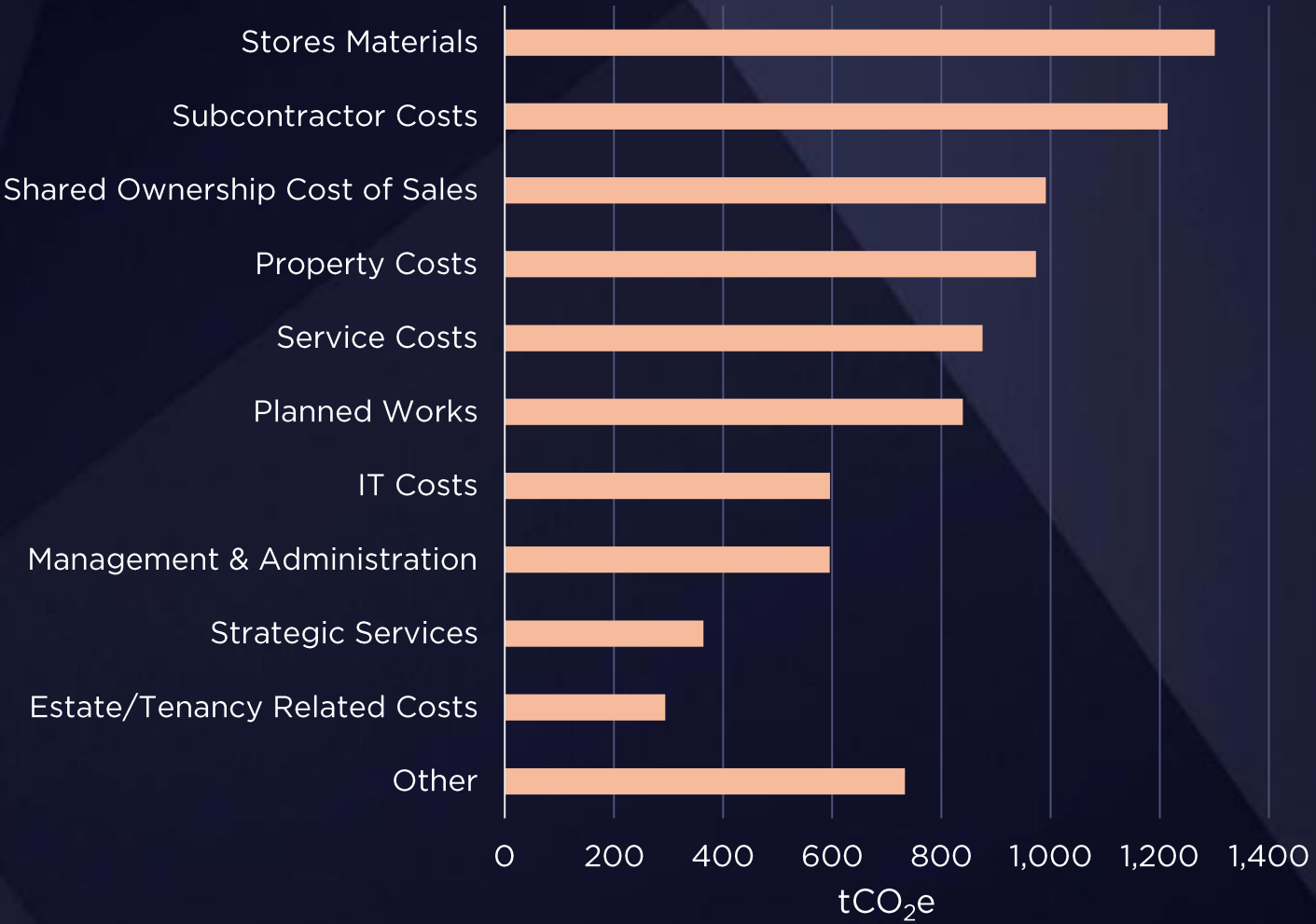
Metric	Based on	FY23/24	FY24/25	FY25/26
Turnover (tCO ₂ e/£m)	SECR emissions	14.57	14.26	12.79
Full time employees (tCO ₂ e/FTE)	SECR emissions	2.66	2.72	2.24
Total floor area (tCO ₂ e/m ²)	SECR emissions	0.49	0.51	0.46
Business travel (tCO ₂ e/FTE)	S3.6 emissions	0.09	0.10	0.08
Employee commuting (tCO ₂ e/FTE)	S3.7 emissions	0.79	0.70	0.77
Residential properties (tCO ₂ e/home)	S3.13 emissions	2.78	2.78	2.51

The table combines SECR and broader footprint data to calculate intensity ratios, enabling whg to monitor impacts across various areas. Year-on-year comparisons show improvements in the intensity ratios for several of the reporting categories, including a 9.7% improvement for residential properties.

Scope 3 procurement

S3.1 Internal categorisation	tCO ₂ e	Breakdown
Stores Materials	1,301	14.8%
Subcontractor Costs	1,215	13.8%
Shared Ownership Cost of Sales	991	11.3%
Property Costs	973	11.1%
Service Costs	875	10.0%
Planned Works	839	9.6%
IT Costs	596	6.8%
Management & Administration	596	6.8%
Strategic Services	364	4.1%
Estate/Tenancy Related Costs	294	3.4%
Other	733	8.3%
Total	8,777	100%

S3.2 Internal categorisation	tCO ₂ e	Breakdown
Development Schemes Cost	10,707	49.2%
Capitalised Repairs	8,190	37.6%
Other Buildings & Equipment	1,991	9.1%
Capitalised HMS & Building Safety	856	3.9%
Computers	37	0.2%
Total	21,780	100%



Scope 3.3 Fuel and energy

Source	tCO ₂ e	Breakdown
Electricity well-to-tank	166	34.1%
Company fuel well-to-tank	128	26.3%
Natural gas well-to-tank	113	23.3%
Electricity transmission & distribution	61	12.5%
Business travel well-to-tank	18	3.8%
Total	487	100%

Scope 3.5 Waste

Source	tCO ₂ e	Breakdown
Neighbourhood Services	22	62.7%
Stores	12	34.2%
Asbestos Services	0.6	1.7%
Tenancy Services	0.4	1.1%
Facilities	0.1	0.3%
Total	35	100%

Scope 3.6 Business travel

Source	tCO ₂ e	Breakdown
Petrol car	35	50.0%
Diesel car	27	44.8%
Other cars	5	5.0%
Public transport	2	0.3%
Total	70	100%

Scope 3.7 Employee commuting

Source	tCO ₂ e	Breakdown
Petrol (unleaded)	278	42.6%
Diesel	260	39.9%
Unknown fuel type (car)	50	7.7%
Hybrid	35	5.4%
Battery electric vehicle	11	1.7%
Bus	9.8	1.5%
Plug-in hybrid electric vehicle	3	0.5%
Taxi	2.4	0.4%
Rail	2	0.3%
Motorbike	0.4	0.07%
Total	652	100%

Year-on-year change in detail

Scope	Change (tCO ₂ e)	Driver of change
Scope 1		
Property fuel (natural gas) (location-based)	+14	Gas consumption increased by approximately 72,000 kWh between the two reporting periods.
Refrigerant gases	0	As per the previous footprint, maintenance reports detailed no sign of leakage from air conditioning units.
Fuel for company vehicles	-131	Reduction in fuel consumption by approximately 57,000 litres.
Scope 2		
Electricity consumption (location-based)	-48	Electricity emissions dropped by 12% despite a slight increase in consumption. This is because the UK electricity CO ₂ e factor has fallen by ~15% since 2024, driven by reduced natural gas generation, higher renewable output, and increased imports of lower-carbon electricity.
Scope 3		
Purchased goods and services (including water)	-1,762	Decrease in operational expenditure by approximately £7.5m (in-scope spend).
Capital goods	+2,239	Increase in capital expenditure by approximately £8.5m (in-scope spend).
Fuel and energy related activities	-26	Change driven by other areas of the footprint.
Disposal and treatment of waste	+7	Increase in waste generation by approximately 600 tonnes.
Business travel	-4	Increased uptake of low-emission fuel vehicles and increased use of public transport.
Employee commuting	-117	Increased number of full-time employees.
Downstream leased assets	-5,287	Average emissions intensity across the housing stock decreased by 9.7%. This year whg used an updated version of the modelling platform SAVA to reflect the changes introduced under SAP10, which came into force in 2025. As a result, the platform's calculation methodology has been updated, including changes to underlying data points and assumptions used in the assessment process.
Total change	-4,915	



03

Methodology

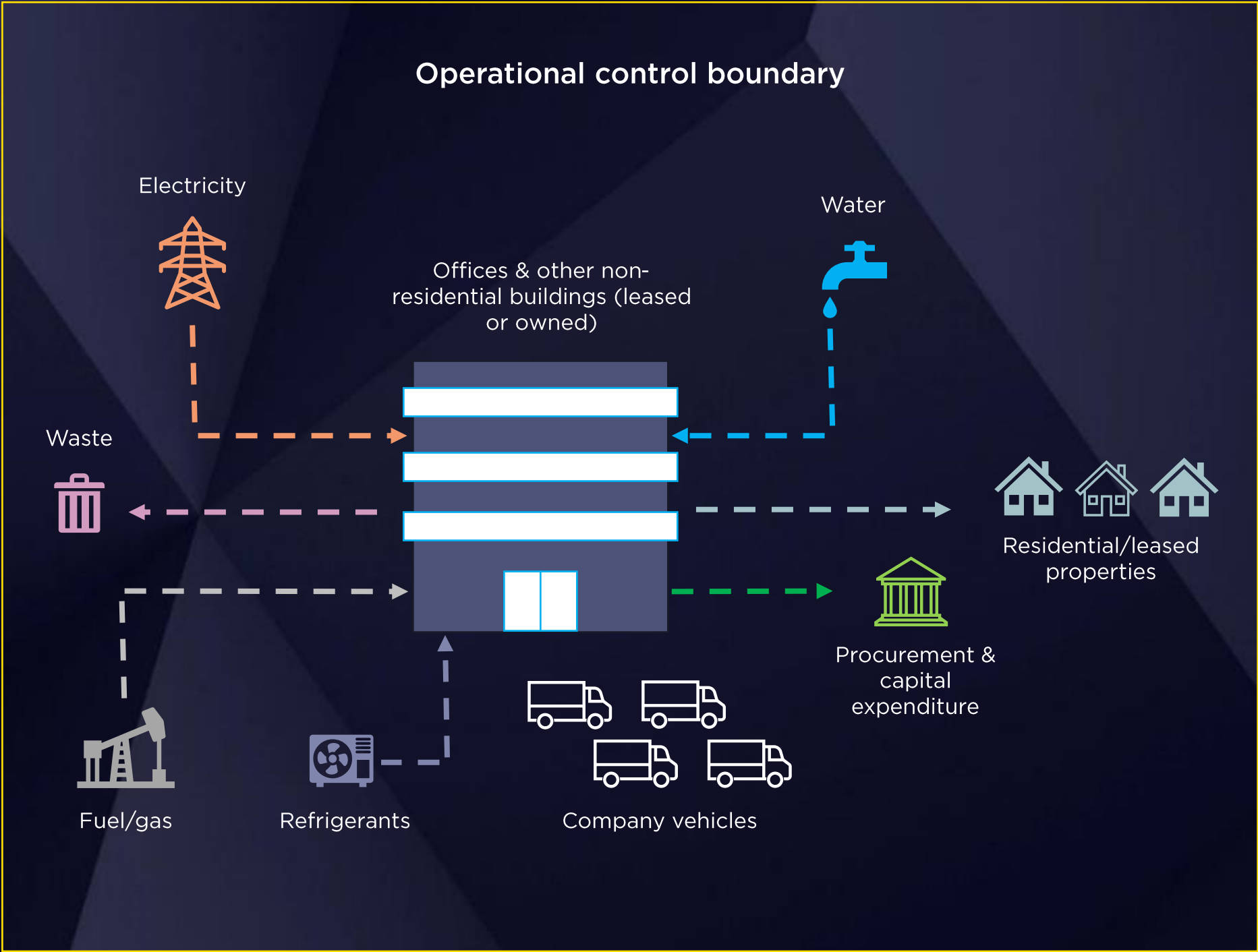


Boundaries of the carbon footprint

The footprint has been calculated using an ‘operational control’ approach. Here, operational control is defined as the responsibility for reporting on 100% of any area where whg have the authority to introduce and implement operating policies, meaning whg have the final say on how energy is procured, how waste is disposed of, etc.

This means that the organisation accounts for 100% of the emissions from activities over which it has operational control or influence, regardless of whether or not it owns them directly (e.g. a leased office).

Adopting an operational control boundary is a commonly used approach, especially for companies that lease all or parts of their property estate. The alternative approach would be to calculate emissions based upon ownership, but this can make it harder to link emissions to targeted interventions.



The schematic above shows what this looks like in practice. It reflects the business activities, and the relevant GHG Protocol emissions category.

Calculation method

The carbon footprint appraisal has been derived using a combination of public and private (i.e. whg's) data together with carbon calculations undertaken by Savills. Savills uses data that can reasonably be collated by the client, with reasonable assumptions or estimates used where necessary.

Direct emissions associated with fuel consumption, energy consumption and some Scope 3 value chain emissions have been derived using the standard emissions factors sourced from the UK Government GHG Conversion Factors for Company Reporting².

The schematic below provides an overview of this calculation process. A more detailed explanation of the methodology can be found over the next few pages.



Dual reporting

The GHG Protocol Corporate Standard recommends dual reporting of energy emissions. This approach has been taken in this report:

- Market-based approach: This calculates the emissions associated with the energy sources or tariffs that the consumer has specifically chosen.
- Location-based approach: This reflects the average emissions arising from energy that is coming from the national grid energy supply.

Both approaches are reasonable and have their pros and cons; while buying green tariffs helps to drive and support grid decarbonisation, the way the grid operates means that location-based emissions can provide a better measure of marginal impact than market-based factors.

All referenced figures in this report are location-based unless otherwise stated.

Scope 1 Property fuel (natural gas)

Gas consumption data from the properties whg manage was combined with UK Government conversion factors to calculate the associated emissions. This included offices and communal areas in residential buildings.

Scope 1 Refrigerants

Maintenance reports were provided which indicated no leakages of refrigerants from air conditioning units. As such, there are no associated emissions for the reporting year.

Scope 1.3 Fuel

Mileage data for the company fleet was provided, split by vehicle type. A miles per gallon figure was provided by whg that was used to calculate the associated fuel consumption. Consumption was combined with UK Government conversion factor to calculate the associated emissions.

Scope 2.0 Electricity

Electricity consumption data from the properties whg manage were combined with UK Government conversion factors to calculate the associated emissions. This included offices and communal areas in residential buildings.

Scope 3.1 and 3.2 Procurement

To estimate supply chain emissions from purchased goods and services and capital expenditure, Savills used the EXIOBASE environmentally extended input-output (EEIO) dataset.

EEIO combines economic information about the trade between industrial sectors with environmental information about the emissions arising directly from those sectors.

Each transaction is assigned a sector such as 'Construction works' or 'Real estate services' to derive the associated emissions. The model requires spending data to be inputted with VAT excluded so figures provided by whg were adjusted accordingly using UK Government rates. Additionally, since the model operates in Euros, the input data needed to be converted. The average exchange rate for FY25/26, provided by the European Central Bank, was used for this purpose.

Furthermore, the dataset underpinning the model is periodically updated. The most recent update was in 2022, meaning that spending data for this financial year needed to be adjusted for inflation. Using data from the Bank of England, an inflation adjustment factor was derived and applied to the data provided by whg. Further details of EXIOBASE can be found in the appendix.

Any expenditure on utilities (except water), vehicle fuel, and waste disposal was excluded from this part of the footprint to prevent double counting with other emissions categories. Raw data was utilised in those categories instead.

² <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024>

Scope 3.3 Fuel and energy related emissions

Total energy and fuel consumption, along with business travel, were combined with UK Government conversion factors to calculate the associated transmission and distribution and well-to-tank emissions. The input data matches that of those other emissions categories.

Scope 3.5 Waste

FY25/26 reported data was provided via carbon and consumption reports issued by whg's waste contractor.

Scope 3.6 Business travel

whg provided staff mileage claims (split by fuel type) and travel expense data (split by mode of transport). The mileage was converted into an emissions figure using appropriate conversion factors for each transport mode.

An average price factor for each travel mode per mile was used to calculate overall distance which was then converted into an emissions figure using the appropriate conversion factor for journeys made by public transport.

Scope 3.7 Employee Commuting

A commuting survey was issued to all whg staff to inquire about their commuting habits for the reporting year. The survey included questions on the number of days spent commuting each week and the total journey distance. Employees were then asked to provide a breakdown of their commute, indicating what percentage of their journey can be attributed to a particular mode of transportation.

Once the survey results were received, the data was cleaned to remove invalid responses and scaled up to calculate the total annual distance travelled by each mode of transportation.

These figures were then combined with the UK Government conversion factors to calculate the associated emissions. To account for gaps, an emissions-per-employee factor was used to scale up across the organisation.

Scope 3.13 Downstream leased assets

Energy profiling data was provided that calculated an emissions figure for most of the homes in whg's housing stock. These figures were aggregated to provide the overall emissions for this category. For properties when an emissions figure was not provided, an average factor derived from available data was used based on SAP rating.





04

Your data



Overview of scope-specific data

Scope	Data provided	Quality	Recommendation
Scope 1			
1.1 Property fuel (natural gas)	Total gas consumption by property.	High	EDF and SEFE breakdowns clearly show kWh per property, so we recommend continuing to use them as your broker.
1.2 Refrigerant gases	Maintenance reports for air conditioning units.	High	We recommend implementing an online system/logbook which tracks results from maintenance reports.
1.3 Fuel for company vehicles	Fuel card spend by fuel type.	High	For a more accurate assessment, aim to record the total volume consumed (in litres)
Scope 2			
2.0 Purchased electricity	Total electricity consumption by property.	High	EDF and SEFE breakdowns clearly show kWh per property, so we recommend continuing to use them as your broker.
Scope 3			
3.1 Purchased goods and services	All expenditure on business services for agreed financial year and total water consumption.	High	Ledger is clear and provided detailed breakdown of spend. Provide figures exclusive of VAT where possible.
3.2 Capital goods	All expenditure on fixed assets for agreed financial year.	High	Provide a breakdown of the major costs, in particular the expenditure on development schemes. Provide figures excluding VAT where possible.
3.3 Fuel and energy related activities	Calculated using scopes 1 and 2 data.	High	See comments for scope 1 property and company fuel, scope 2 purchased electricity and scope 3 business travel.
3.5 Disposal and treatment of waste	Waste report provided by waste contractor.	High	Request a detailed breakdown of calculations provided by waste contractor. Ask for disposal methods.
3.6 Business travel	Mileage claims and expenditure on public transport for business related travel.	High	Mileage claim data is detailed and requires all the necessary information so this should be maintained. For more accurate calculations, try to record total distance travelled via public transport in addition to expense.
3.7 Employee commuting	Output from commuting survey.	High	To increase the accuracy of calculating emissions in this area, you should encourage all employees to respond to the survey. One incentive could be to enter all employees who respond to the survey into a prize draw.
3.13 Downstream leased assets	Housing stock report	High	Continue to complete and record RdSAP assessments.



05

Appendix



SECR Summary

Energy generation		2025-26
Energy generation via renewable resources (kWh)	Solar PV	405,878

Total	405,878
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Energy consumption	
Energy consumption used to calculate emissions (kWh)	Gas 3,748,226
	Electricity 3,330,414
	Company fleet 2,209,190
	Business travel (staff cars) 276,841
Total	9,564,671

Carbon emissions (Scope 1)	Market-Based	Location- based
Emissions from gas (tCO ₂ e)	0	686
Emissions from transport fuel for fleet cars (tCO ₂ e)	539	539
Total	539	1,225

Carbon emissions (Scope 2)		
Emissions from purchased electricity (tCO ₂ e)	0	589
Total	0	589

Carbon emissions (Scope 3)		
Emissions from business travel in rental cars or business mileage claims (tCO ₂ e)	70	70
Total	70	70

Summary	
Carbon emissions (tCO ₂ e)	(Scope 1) 539 1,225
Carbon emissions (tCO ₂ e)	(Scope 2) 0 589
Carbon emissions (tCO ₂ e)	(Scope 3) 70 70
Total (all scopes)	609 1,884

Carbon Intensity Ratios	
tCO ₂ e/full time employee	843 FTE 0.72 2.24

SECR Year-on-year change (location-based emissions)

Energy generation		2024-25	2025-26	% change
Energy generation via renewable resources (kWh)	Solar PV	343,589	405,878	18%
Total		343,589	405,878	18%
Energy consumption				
Energy consumption used to calculate emissions (kWh)	Gas	3,676,611	3,748,226	2%
	Electricity	3,219,808	3,330,414	3%
	Company fleet	2,806,073	2,209,190	-21%
	Business travel (staff cars)	302,437	276,841	-8%
Total		10,004,929	9,564,671	-4%
Carbon emissions (Scope 1)				
Emissions from gas (tCO ₂ e)		672	686	2%
Emissions from transport fuel for fleet cars (tCO ₂ e)		671	539	-20%
Total		1,343	1,225	-9%
Carbon emissions (Scope 2)				
Emissions from purchased electricity (tCO ₂ e)		667	589	-12%
Total		667	589	-12%
Carbon emissions (Scope 3)				
Emissions from business travel in rental cars or business mileage claims (tCO ₂ e)		73	70	-5%
Total		73	70	-5%
Summary				
Carbon emissions (tCO ₂ e)	(Scope 1)	1,343	1,225	-9%
Carbon emissions (tCO ₂ e)	(Scope 2)	667	589	-12%
Carbon emissions (tCO ₂ e)	(Scope 3)	73	70	-5%
Total (all scopes)		2,083	1,884	-10%
Carbon Intensity Ratios				
tCO ₂ e/full time employee (767 FTE in 24-25)	843 FTE	2.72	2.24	-18%

Methodology of environmentally extended input-output analysis

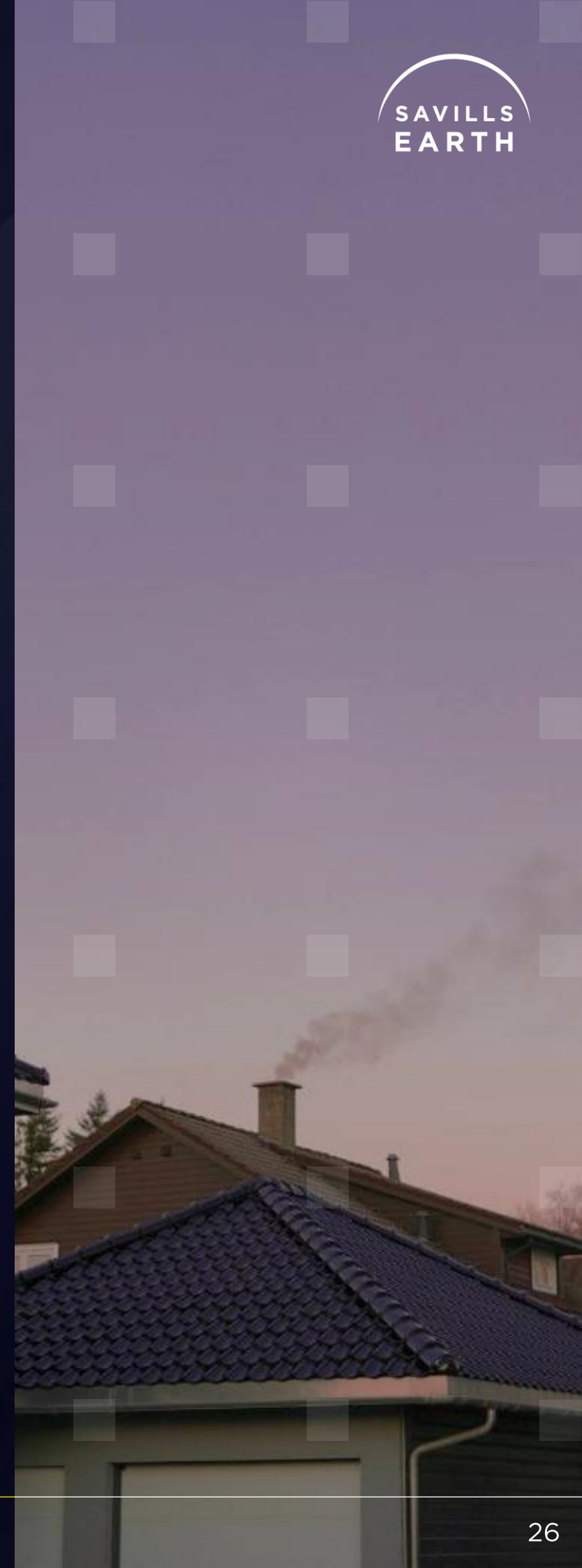
The input-output analysis is a top-down model able to take in account transactions between activities measured in monetary units and extend them at the environmental level in terms of GHG emissions (environmental extended input-output analysis, EEIO). It has long been recognised as a useful and consistent technique to estimate carbon footprint at different level of analysis. So, monetary flows are converted into GHG emissions thus considering the associated emissions embodied in trade. Indeed, some input-output based studies have revealed that substantial GHG emissions can be embodied in goods and services that are traded and, therefore, not typically included in the IPCC based accounting.

On the basis of the data availability the input-output analysis can be used at each level of scale. The use of input-output analysis in GHG accounting is increasing and numerous improvements have been achieved in recent years.

For the assessment of the impact of the capital expenditure and procurement the EEIO model EXIOBASE7 was used. EXIOBASE is a global, detailed Multi-Regional Environmentally Extended Supply-Use Table (MR-SUT) and Input-Output Table (MR-IOT). It was developed by harmonising and detailing supply-use tables for a large number of countries, estimating emissions and resource extractions by industry. Subsequently the country supply-use tables were linked via trade creating an MR-SUT and producing a MR-IOTs from this. The MR-IOT can then be used for the analysis of the environmental impacts associated with the final consumption of product groups. The specific version used is Exiobase 3.8.2 IOT 2022 PxP³.

Applications of EEIO analysis continue to grow in popularity. By enabling the rapid assessment of the upstream drivers of environmental impacts, as well as the impacts embodied in trade between nations, this approach is enabling a new generation of analyses that take a consumption-focused, rather than a production-focused, perspective on the causes of global environmental degradation and resource use.

This approach will be particularly critical for efforts to track the flow of resources and pollutants through an increasingly globalised economy and for finding ways to reduce the impacts of ever-growing human consumption demands.



³ EXIOBASE3 is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License. It is attributed to the EXIOBASE Consortium and can be found at www.exiobase.eu.

Travel Survey Summary

Introduction

As part of whg’s annual carbon footprint assessment, employee commuting emissions have been captured through a staff travel survey conducted each year over the last four reporting cycles. The survey provides insight into employee travel behaviours, commuting patterns, and modal choices, supporting the calculation of transport-related emissions and helping to identify trends over time.

This analysis summarises key findings from the survey responses and highlights the continued improvement in employee participation rates across the reporting period.

Response rate

Survey engagement has improved consistently year-on-year, with the response rate increasing from 42.7% in FY22/23 to 55.3% in FY25/26. This represents a 12.6 percentage point increase over the four-year period and demonstrates steadily strengthening employee participation in the travel survey process.

The upward trend in response rates provides a stronger and more representative dataset for commuting emissions analysis, increasing confidence in the accuracy and reliability of the reported results.

The improvement also indicates growing employee awareness and engagement with whg’s sustainability and carbon reporting initiatives.



Travel Mode

Across all four reporting years, travel by private vehicle has remained the dominant commuting method for whg employees, accounting for more than 90% of total recorded commuting mileage each year. This figure includes a small proportion of taxi travel (<1%). Of total car mileage, 79% is petrol and diesel. The consistently high reliance on car travel is broadly reflective of the geographical spread of employees and the practical limitations of alternative transport options for some commuting routes.

Public transport usage has remained comparatively low throughout the reporting period and decreased slightly between FY24/25 and FY25/26, falling from 5.3% to 3.5% of total commuting mileage.

Active travel modes, including walking and cycling, have remained broadly consistent over the past three reporting years. However, levels remain below those reported in FY22/23. Overall, the travel mode profile has remained relatively stable across the reporting period, with private vehicle use continuing to be the primary contributor to commuting emissions.

FY25/26 survey:

Average weekly commuting days:

4.04 (3.21 in FY24/25)

Average commuting distance (one-way):

10.1 miles (10.4 miles in FY24/25)

Petrol and diesel share of car mileage:

79% (87% in FY24/25)



Car and taxi	93.7%	94.3%	93.0%	95.0%
Public transport	4.1%	4.3%	5.3%	3.5%
Walking and cycling	2.1%	1.4%	1.7%	1.5%

Commuting emissions

Commuting emissions have remained broadly consistent across the four reporting periods. FY25/26 shows the highest total emissions to date; however, this increase is driven by a higher number of FTEs rather than a change in commuting behaviour.

Despite this increase, commuting continues to represent less than 1% of whg’s total carbon footprint, indicating a relatively minor contribution compared with other emission sources.

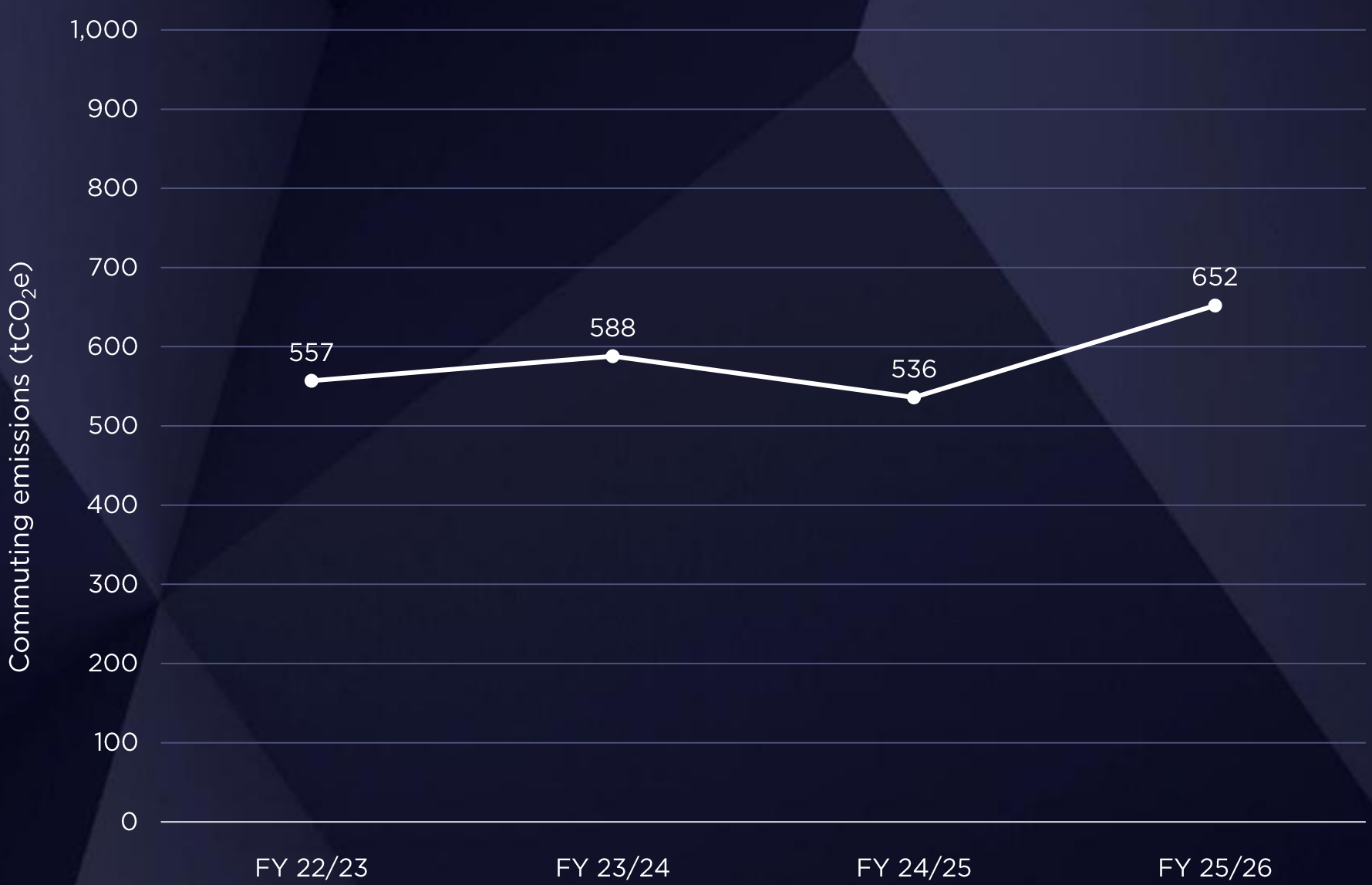
When assessed on an intensity basis, emissions per FTE (tCO₂e/FTE) have remained stable over the four-year period. Similarly, emissions per mile (kgCO₂e/mile) show little variation year on year, suggesting that the overall profile of employee commuting has remained largely unchanged.

whg’s performance has also been benchmarked against a selection of other housing associations for which Savills has completed carbon footprint assessments, providing useful context for comparative performance within the sector. These organisations have been anonymised.

The results show that emissions intensity from commuting can vary significantly across different housing associations. whg’s figure is broadly in line with the sector average, sitting around the middle of the range observed.

Comparisons with other housing associations:

- whg tCO₂e/FTE: 0.77
- Housing Association A tCO₂e/FTE: 0.61 (-21%)
- Housing Association B tCO₂e/FTE: 0.50 (-35%)
- Housing Association C tCO₂e/FTE: 1.04 (+35%)



tCO ₂ e/FTE	0.72	0.79	0.70	0.77
kgCO ₂ e/mile	0.26	0.25	0.24	0.24

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