



Hill & Smith Holdings Plc  
Gender Pay Gap disclosures for the 2020/21 reporting period

February 2022

# Scope of services

Deloitte LLP (“we”) were engaged by Hill & Smith Holdings Plc (“Hill & Smith” or the “Group”) to calculate its mandatory Gender Pay Gap (“GPG”) disclosures as required by The Equality Act 2010 (Gender Pay Gap Information) Regulations 2017 (the “Regulations”) for the reporting period ended 5 April 2021.

Joseph Ash Ltd was one of the Great British employing entities within the Group with 250 or more employees as at 5 April 2021 and is therefore required to report its GPG disclosures.

## Responsibilities and assumptions

HR and payroll data used to calculate the GPG disclosures was provided by Hill & Smith. We have assumed that the data was complete and accurate. We have not audited or otherwise tested or verified the data to source.

Specifically, Hill & Smith is responsible for establishing and maintaining an effective internal control system that reduces the likelihood that data errors or irregularities will occur and remain undetected; however, it does not eliminate that possibility. Our work does not guarantee that data errors or irregularities will not occur, nor is it designed to detect any such errors or irregularities should they occur. It is therefore imperative that Hill & Smith takes full and final responsibility for the GPG disclosures prior to publication.

## Work performed

Using HR and payroll data provided by Hill & Smith, we have calculated the six disclosures required by the Regulations for Joseph Ash Ltd. The disclosures are as follows:

1. Mean Hourly Pay Gap – difference between the male and female *Full Pay Relevant Employee* mean Hourly Pay as a proportion of the male figure.
2. Median Hourly Pay Gap – difference between the male and female *Full Pay Relevant Employee* median Hourly Pay as a proportion of the male figure.
3. Mean Bonus Gap – difference between the male and female *Relevant Employee* mean Bonus Pay as a proportion of the male figure.
4. Median Bonus Gap – difference between the male and female *Relevant Employee* median Bonus Pay as a proportion of the male figure.
5. Proportion of male and female *Relevant Employees* receiving Bonus Pay.
6. Proportion of male and female *Full Pay Relevant Employees* in each Hourly Pay quartile banding.

These calculations must be signed off by a director of the Relevant Employers or the Group to confirm their accuracy. The 2020/21 GPG publication will include a declaration confirming the accuracy of the GPG disclosures.

# GPG disclosures

## Joseph Ash Ltd

	2020/21				2019/20			2018/19			2017/18		
<b>Employees</b>													
Relevant Employees <sup>1</sup>	313	43	356		292	36	328	296	36	332	Not disclosed	Not disclosed	325
Full Pay Relevant Employees	299	41	340		210	32	242	287	32	319	Not disclosed	Not disclosed	Not disclosed
<b>GPG</b>													
Mean Hourly Pay	£14.39	£13.39	6.9%	-2.7%	9.6%	4.2%	5.4%	-6.3%	11.7%				
Median Hourly Pay	£12.70	£11.24	11.5%	19.9%	-8.4%	8.5%	-16.9%	-14%	-2.9%				
Mean Bonus Gap	£6,621	£2,238	66.2%	13.1%	84.1%	-5.3%	89.4%	5.9%	83.5%				
Median Bonus Gap	£1,943	£2,027	-4.3%	-48.7%	44.4%	-14.4%	58.8%	17%	41.8%				
<b>% Relevant Employees receiving a bonus</b>													
	36%	84%			15%	92%	13%	86%	14%	88%			
<b>Pay quartiles</b>													
Upper	80%	20%			80%	20%	86%	14%	88%	12%			
Upper Middle	99%	1%			90%	10%	91%	9%	91%	9%			
Lower Middle	94%	6%			98%	2%	98%	2%	100%	0%			
Lower	79%	21%			78%	22%	85%	15%	80%	20%			

1. Employees employed by Joseph Ash Ltd on the Snapshot Date (5 April 2021: 357) excluding such employees who did not receive any Ordinary Pay during the Relevant Pay Period (April 2021: 1).

# 2020/21 reporting positions

## Application of definitions

The reporting positions taken to prepare the GPG disclosures for the 2020/21 reporting period are summarised below.

Element	Definition	Application to Hill & Smith
Relevant Employee	A person who is employed by the Relevant Employer as at the snapshot date (5 April 2021).	<ul style="list-style-type: none"> <li>Employees identified in HR data as employed on 5 April 2021 and who received Ordinary Pay during the Relevant Pay Period per payroll data.</li> </ul>
Full Pay Relevant Employees	A Relevant Employee who is not, during the Relevant Pay Period, being paid a reduced rate or nil as a result of being on "leave" <sup>1</sup>	<ul style="list-style-type: none"> <li>Relevant Employees, excluding those who we identified or assumed to be on reduced pay as a result of leave.</li> <li>Namely: employees who received Statutory Sick Pay or Statutory Maternity Pay; employees subject to a deduction for unpaid leave or unworked hours; employees who did not receive basic pay or holiday pay; employees who received Hourly Pay (calculated per the Regulations) of less than £6.56 (NMW for 18 to 20 year olds during 2021/22); employees who were not employed during the entirety of the Relevant Pay Period.</li> </ul>
Relevant Pay Period	The pay period (whether weekly, fortnightly, monthly) within which the snapshot date (5 April 2021) falls.	<ul style="list-style-type: none"> <li>Relevant Employees are either weekly, monthly or fortnightly paid.</li> </ul>
Relevant Bonus Period	The period 6 April 2020 to 5 April 2021.	<ul style="list-style-type: none"> <li>Based on payroll data for the 12 month period to 5 April 2021.</li> </ul>
Ordinary Pay	<p>Includes basic pay, allowances, pay for piecework, pay for leave, shift premium pay.</p> <p>Excludes remuneration referable to overtime, redundancy / termination of employment.</p> <p>Excludes remuneration in lieu of leave.</p>	<ul style="list-style-type: none"> <li>Basic pay, shift premium and allowances included in payroll data. See pages 9 and 10.</li> <li>A deduction is taken for benefits operated under salary sacrifice (childcare vouchers).</li> </ul>

1. Leave includes: annual leave; maternity, paternity, adoption, parental or shared parental leave; sick leave; and special leave.

# 2020/21 reporting positions

## Application of definitions

The reporting positions taken to prepare the GPG disclosures for the 2020/21 reporting period are summarised below.

Element	Definition	Application to Hill & Smith
Bonus pay	<p>Includes remuneration in the form of money, vouchers, securities / securities options.</p> <p>Includes remuneration that relates to profit sharing, productivity, performance, incentive or commission.</p> <p>Excludes Ordinary Pay and remuneration referable to overtime or redundancy / termination of employment.</p>	<ul style="list-style-type: none"> <li>Bonuses included in payroll data for the 12 month period to 5 April 2021.</li> </ul>
Hourly Pay	<p>Calculated based on the formulae:</p> $\frac{(Ordinary\ Pay\ paid\ during\ the\ Relevant\ Pay\ Period + Pro-rated\ Bonus\ Pay\ paid\ during\ the\ Relevant\ Pay\ Period) \times Multiplier}{Weekly\ working\ hours}$ <p>The Multiplier is 7 / number of days in the Relevant Pay Period.</p>	<ul style="list-style-type: none"> <li>30.44 days has been used as the Multiplier for monthly paid Full Pay Relevant Employees.</li> <li>7 days has been used as the Multiplier for weekly paid Full Pay Relevant Employees.</li> <li>The number of weekly working hours is based on the weekly contractual hours included in HR data.</li> </ul>

# 2020/21 reporting positions

## Payroll element analysis (1 of 2)

The table below sets out the treatment of each payroll element used during the Relevant Pay Period. Specifically, whether it has been included as Ordinary Pay or Bonus Pay.

Payroll element	Ordinary Pay	Bonus Pay	Comments
Basic rate	Yes	No	Basic Pay
Overtime (various descriptions)	No	No	Ordinary Pay / Bonus does not include remuneration referable to overtime
Travel and subsistence expenses / reimbursements	No	No	Ordinary Pay does not include expenses / reimbursements wholly and necessarily incurred in the course of employment
First Aid	Yes	No	Cash allowance / pay for additional responsibilities
Cleaning	Yes	No	Cash allowance / pay for additional responsibilities
Holiday Pay	Yes	No	Pay for leave
Back Pay	No	No	Does not relate to Ordinary Pay earned during the Relevant Pay Period
Shift Allowance	Yes	No	Shift Premium
Production Gross Pay	Yes	No	Basic Pay
Yard Gross Pay	Yes	No	Basic Pay
Driver Gross Pay	Yes	No	Basic Pay
Call Out	Yes	No	Cash allowance
Leading Hand	Yes	No	Cash allowance / pay for additional responsibilities
Key Holding	Yes	No	Cash allowance / pay for additional responsibilities
Car Allowance	Yes	No	Cash allowance
Additional Pay	Yes	No	Cash allowance
Out Of Hours Allowance	Yes	No	Cash allowance
Statutory Redundancy	No	No	Ordinary Pay does not include remuneration referable to termination payments
Notice Pay	No	No	Ordinary Pay does not include remuneration referable to termination payments
Overnight Allowance	Yes	No	Cash allowance
Unpaid leave	Yes	No	Deduction against basic pay for unpaid leave
Statutory uplift	No	No	Used to settle back pay. Does not relate to Ordinary Pay earned during the Relevant Pay Period.
Milk Allowance	Yes	No	Cash allowance
Leaving Holiday	No	No	Ordinary Pay does not include remuneration in lieu of leave
Contract Rate	Yes	No	Cash allowance

# 2020/21 reporting positions

## Payroll element analysis (2 of 2)

The table below sets out the treatment of each payroll element used during the Relevant Pay Period. Specifically, whether it has been included as Ordinary Pay or Bonus Pay.

Payroll element	Ordinary Pay	Bonus Pay	Comments
Driver Night Rate	Yes	No	Cash allowance
Driver Rate	Yes	No	Cash allowance
Supervisor	Yes	No	Cash allowance / pay for additional responsibilities
Yard Rate	Yes	No	Cash allowance
Statutory Sick Pay	Yes	No	Pay for leave
Statutory Maternity Pay	Yes	No	Pay for leave
Commission	No	Yes	Bonus Pay include commission
London Allowance	Yes	No	Cash allowance
Weekend on call	Yes	No	Cash allowance
Weekday on call	Yes	No	Cash allowance
South Weighting	Yes	No	Cash allowance
Commission Quarterly	No	Yes	Bonus Pay includes commission. Amounts during the Relevant Pay Period have been apportioned by 1/3 to reflect the quarterly earnings period.
Termination Payment	No	No	Ordinary Pay does not include remuneration referable to termination payments
Responsibility Allowance	Yes	No	Cash allowance
Tea Breaks	Yes	No	Cash allowance
Access Sick Pay	Yes	No	Pay for leave
Other Payments	No	No	
Parental Pay	Yes	No	Pay for leave
Phone allowance	Yes	No	Cash allowance
Pension 'er contribution	No	No	
Childcare voucher	Yes	No	Salary sacrifice deduction
PM bonus	No	Yes	Bonus Pay
Shift Allowance 2	Yes	No	Cash allowance



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