



Hill & Smith Plc
Gender Pay Gap disclosures for the 2023/24 reporting period

November 2024

Scope of services

Deloitte LLP (“we”) were engaged by Hill & Smith Plc (“Hill & Smith” or the “Group”) to calculate its mandatory Gender Pay Gap (“GPG”) metrics as required by The Equality Act 2010 (Gender Pay Gap Information) Regulations 2017 (the “Regulations”) for the reporting period ended 5 April 2024.

Joseph Ash Ltd was the only Great British employing entity with 250 or more employees as at 5 April 2024 and therefore required to report its GPG metrics.

Hill & Smith Infrastructure Limited (“HSI Ltd”) employed fewer than 250 employee as at 5 April 2024 but we understand will report its GPG metrics on a voluntary basis.

The Group’s GPG metrics are also reported on a voluntary basis.

Responsibilities and assumptions

HR and payroll data used to calculate the GPG metrics 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 metrics prior to publication.

In addition, the work performed is also subject to the responsibilities and assumptions set out in our Work Order.

Work performed

Using HR and payroll data provided by Hill & Smith, we have calculated the six metrics required by the Regulations for Joseph Ash Ltd and to be voluntarily published by HSI Ltd and the Group. The metrics 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 2023/24 GPG publication will include a declaration confirming the accuracy of the GPG metrics.

GPG metrics

Joseph Ash Ltd

	2023/24				2022/23			2021/22			2020/21			
Employees	Male	Female	Total		Male	Female	Total	Male	Female	Total	Male	Female	Total	
Relevant Employees	339 (87.6%)	48 (12.4%)	387		342 (87.9%)	47 (12.1%)	389	339 (86.9%)	51 (13.1%)	390	313 (87.9%)	43 (12.1%)	356	
Full Pay Relevant Employees	324 (88.5%)	42 (11.5%)	366		331 (87.8%)	46 (12.2%)	377	327 (87.2%)	48 (12.8%)	375	299 (87.9%)	41 (12.1%)	340	
GPG	Male	Female	GPG	Change	Male	Female	GPG	Male	Female	GPG	Male	Female	GPG	
Mean Hourly Pay	£17.14	£16.75	2.3%	3.5%	£16.38	£16.58	-1.2%	£15.20	£14.56	4.2%	£14.39	£13.39	6.9%	
Median Hourly Pay	£15.15	£14.90	1.6%	-3.1%	£14.86	£14.17	4.7%	£13.50	£12.42	8.0%	£12.70	£11.24	11.5%	
Mean Bonus Gap	£8,476	£1,475	82.6%	6.0%	£14,821	£3,471	76.6%	£18,194	£2,995	83.5%	£6,621	£2,238	66.2%	
Median Bonus Gap	£1,225	£853	30.4%	-11.0%	£3,877	£2,270	41.4%	£3,525	£2,400	31.9%	£1,943	£2,027	-4.3%	
% Relevant Employees receiving a bonus	Male	Female			Male	Female			Male	Female			Male	Female
	13.3%	86.9%			13.2%	85.1%			13.0%	80.4%			36%	84%
Pay quartiles	Male	Female			Male	Female			Male	Female			Male	Female
Upper	85.7%	14.3%			85.1%	14.9%			82.8%	17.2%			80%	20%
Upper Middle	91.3%	8.7%			93.6%	6.4%			95.7%	4.3%			99%	1%
Lower Middle	95.6%	4.4%			91.5%	8.5%			91.5%	8.5%			94%	6%
Lower	81.5%	18.5%			81.1%	18.9%			78.7%	21.3%			79%	21%

2023/24 reporting positions

Application of definitions

The reporting positions taken to prepare the GPG metrics for the 2023/24 reporting period are summarised below.

Element	Definition	Application to Hill & Smith
Relevant Employer	An employer who has 250 or more employees on the snapshot date (5 April 2024)	<ul style="list-style-type: none"> Joseph Ash Ltd <i>HSI Ltd and Group to voluntarily publish GPG metrics</i>
Relevant Employee	A person who is employed by the Relevant Employer as at the snapshot date (5 April 2024)	<ul style="list-style-type: none"> Employees identified in HR data as employed on 5 April 2024 1,742 Relevant Employees (for Group) were identified from the data provided by Hill & Smith
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" ¹	<ul style="list-style-type: none"> 1,618 Full Pay Relevant Employees (for Group) were identified from the data provided by Hill & Smith. 124 Relevant Employees are not considered to be Full Pay Relevant Employees: <ul style="list-style-type: none"> 28 Relevant Employees who were not employed during the entirety of the Relevant Pay Period² 24 Relevant Employees who received sick pay during the Relevant Pay Period and are therefore assumed to be on reduced pay as a result of leave. <i>4 Relevant Employee received statutory sick pay and enhanced sick pay during the Relevant Pay Period and are assumed to have been topped up to their usual rate of pay and are therefore considered Full Pay Relevant Employees.</i> 2 Relevant Employees who had unpaid sickness absences during the Relevant Pay Period and are therefore assumed to be on reduced pay as a result of leave. 3 Relevant Employee who received statutory maternity pay during the Relevant Pay Period were not topped up to their usual rate of pay and are therefore assumed to be on reduced pay as a result of leave. <i>4 Relevant Employee received maternity pay during the Relevant Pay Period and were topped up to their usual rate of pay and are therefore considered Full Pay Relevant Employees.</i> 67 Relevant Employees who received Hourly Pay of less than £8.60 (NMW for 18 to 20 year olds during April 2024) during the Relevant Pay Period and are therefore assumed to be on reduced pay as a result of leave.
Relevant Pay Period	The pay period (whether weekly, fortnightly, monthly) within which the snapshot date (5 April 2024) falls	<ul style="list-style-type: none"> Relevant Employees are either weekly, monthly or fortnightly paid
Relevant Bonus Period	The period 6 April 2023 to 5 April 2024	<ul style="list-style-type: none"> Based on payroll data for the 12 month period to 5 April 2024

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

2. There may be instances where Ordinary Pay received during the pay period in which an employee commenced or ceased employment may differ compared to what would typically be received had they not commenced or ceased employment (e.g. where accrued holiday is taken as basic pay). This would adversely impact the Hourly Pay calculation. Therefore, we consider excluding such employees as Full Pay Relevant Employees as a reasonable approach.

2023/24 reporting positions

Application of definitions

The reporting positions taken to prepare the GPG metrics for the 2023/24 reporting period are summarised below.

Element	Definition	Application to Hill & Smith
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"> Basic pay, shift premium and allowances included in payroll data. See pages 8 to 10 A deduction is taken for benefits operated under salary sacrifice (for example, childcare vouchers)
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"> Bonuses included in payroll data for the 12 month period to 5 April 2024. See page 11
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"> 30.44 days has been used as the Multiplier for monthly paid Full Pay Relevant Employees 7 days has been used as the Multiplier for weekly paid Full Pay Relevant Employees 14 days has been used as the Multiplier for fortnightly paid Full Pay Relevant Employees (Parking Facilities Limited employees only) The number of weekly working hours is based on the weekly contractual hours included in HR data

2023/24 reporting positions

Payroll element analysis (1 of 4)

The table below sets out the treatment of each payroll element. Specifically, whether it has been included as Ordinary Pay or Bonus Pay for the purposes of calculating Hourly pay (for calculating the Hourly Pay Gap).

Payroll element	Ordinary Pay	Bonus Pay	Comments
Basic rate	Yes	No	Basic Pay
Production Gross Pay	Yes	No	Basic Pay
Yard Gross Pay	Yes	No	Basic Pay
Driver Gross Pay	Yes	No	Basic Pay
Contract Rate	Yes	No	Basic Pay
Driver Night Rate	Yes	No	Basic Pay
Driver Rate	Yes	No	Basic Pay
Night Rate	Yes	No	Basic Pay
Shift Allowance	Yes	No	Shift premium
First Aid Allowance	Yes	No	Cash allowance
Cleaning Allowance	Yes	No	Cash allowance
Leading Hand Allowance	Yes	No	Cash allowance
Car Allowance	Yes	No	Cash allowance
Other Allowances	Yes	No	Cash allowance
Out Of Hours Allowance	Yes	No	Cash allowance / pay for additional responsibilities
Phone / Internet Allowance	Yes	No	Cash allowance
Travel Allowance	Yes	No	Cash allowance
Supervisor Allowance	Yes	No	Cash allowance / pay for additional responsibilities
Fork Lift Truck Allowance	Yes	No	Cash allowance / pay for additional responsibilities
London Allowance	Yes	No	Cash allowance
South Weighting Allowance	Yes	No	Cash allowance
Additional Responsibility Allowance	Yes	No	Cash allowance / pay for additional responsibilities
Tea Break Allowance	Yes	No	Cash allowance
Team Leader Allowance	Yes	No	Cash allowance / pay for additional responsibilities
Fire Marshall Allowance	Yes	No	Cash allowance / pay for additional responsibilities
Basic rate	Yes	No	Basic Pay

2023/24 reporting positions

Payroll element analysis (2 of 4)

The table below sets out the treatment of each payroll element. Specifically, whether it has been included as Ordinary Pay or Bonus Pay for the purposes of calculating Hourly pay (for calculating the Hourly Pay Gap).

Payroll element	Ordinary Pay	Bonus Pay	Comments
Statutory Sick Pay	Yes	No	Pay for leave
Statutory Maternity Pay	Yes	No	Pay for leave
Enhanced Sick Pay	Yes	No	Pay for leave
Holiday Pay	Yes	No	Pay for leave
Holiday Pay (pay in lieu of leave)	No	No	Ordinary Pay / Bonus Pay does not include pay in lieu of leave
Average Holiday Pay	No	No	Ordinary Pay / Bonus Pay does not include pay in lieu of leave
Call Out	Yes	No	Cash allowance
Weekend on call	Yes	No	Cash allowance
Weekday on call	Yes	No	Cash allowance
Overtime (various descriptions)	No	No	Ordinary Pay / Bonus Pay does not include remuneration referable to overtime
Overtime Shift Allowance	No	No	Ordinary Pay / Bonus Pay does not include remuneration referable to overtime
Overtime Bonus	No	No	Ordinary Pay / Bonus Pay does not include remuneration referable to overtime
Back Pay	No	No	Does not relate to Ordinary Pay earned during the Relevant Pay Period
Expenses	No	No	Ordinary Pay / Bonus Pay does not include expenses / reimbursement wholly and necessarily incurred in the course of employment
Basic Adjustments	Yes	No	Deduction for unpaid sickness absences. Included as a deduction from Ordinary Pay
Basic Adjustment - Secondment Allowance	Yes	No	Cash allowance
Notice Pay / Settlement Payment	No	No	Ordinary Pay / Bonus Pay does not include remuneration referable to termination or redundancy
Childcare Vouchers	Yes	No	Salary sacrifice deduction
Pension (employee)	Yes	No	Salary sacrifice deduction
Pension (employer)	No	No	Employer pension contributions
Employee Bupa payment	No	No	Employee benefit. Ordinary Pay / Bonus Pay does not include remuneration provided otherwise than in money
Night out no tax	No	No	Employee benefit. Ordinary Pay / Bonus Pay does not include remuneration provided otherwise than in money
Other Payments	See comments	No	Eight employees received a payment under this pay type. One payment related to Childcare Vouchers which has been included within Ordinary Pay as a salary sacrifice deduction. The remaining seven payments range between £28 and £100 and related to various overtime and allowance payments. These seven payments have been excluded from Ordinary Pay
Overtime Holiday Pay	No	No	Ordinary Pay / Bonus Pay does not include remuneration referable to overtime
Foreign Travel Allowance	Yes	No	Cash allowance
Supervisor	Yes	No	Cash allowance / pay for additional responsibilities

2023/24 reporting positions

Payroll element analysis (3 of 4)

The table below sets out the treatment of each payroll element. Specifically, whether it has been included as Ordinary Pay or Bonus Pay for the purposes of calculating Hourly pay (for calculating the Hourly Pay Gap).

Payroll element	Ordinary Pay	Bonus Pay	Comments
Monthly Bonus	No	Yes	Bonus Pay. Amounts paid during the Relevant Pay Period have been included in full to reflect a monthly earnings period
Quarterly Bonus	No	Yes	Bonus Pay. Amounts paid during the Relevant Pay Period have been apportioned by 1/3 to reflect the quarterly earnings period
Annual Bonus	No	Yes	Bonus Pay. Amounts paid during the Relevant Pay Period have been apportioned by 1/12 to reflect an annual earnings period
Bi Monthly Bonus	No	Yes	Bonus Pay. Amounts paid during the Relevant Pay Period have been apportioned by 1/2 to reflect the two month earnings period
Production Bonus	No	Yes	Bonus Pay. Amounts paid during the Relevant Pay Period have been included in full to reflect a weekly earnings period
Recognition & Competition Awards	No	Yes	Bonus Pay. Amounts paid during the Relevant Pay Period have been included in full to reflect a weekly or monthly earnings period
Commission Monthly	No	Yes	Bonus Pay includes commission. Amounts paid during the Relevant Pay Period have been included in full to reflect a monthly earnings period
Commission Quarterly	No	Yes	Bonus Pay includes commission. Amounts paid during the Relevant Pay Period have been apportioned by 1/3 to reflect the quarterly earnings period
Q1 Sales Bonus	No	Yes	Bonus Pay. Amounts paid during the Relevant Pay Period have been apportioned by 1/3 to reflect the quarterly earnings period
ESOS Award	No	Yes	Bonus Pay. Amounts paid during the Relevant Pay Period have been apportioned to reflect the earnings period of each award (as confirmed by Hill & Smith). Earnings periods for LTIP awards range between 3 and 6 years
Long Term Incentive Plan	No	Yes	
Executive Share Option Scheme 2018	No	Yes	
Retention Bonus	No	Yes	Bonus Pay. Amounts paid during the Relevant Pay Period have been apportioned by 1/12 to reflect an annual earnings period

2023/24 reporting positions

Payroll element analysis (4 of 4)

The table below sets out the treatment of each payroll element. Specifically, whether it has been included Bonus Pay for the purposes of calculating the Bonus Pay Gap.

Payroll element	Ordinary Pay	Bonus Pay	Comments
Attendance Bonus	n/a	Yes	Bonus Pay
Monthly bonus	n/a	Yes	Bonus Pay
Bi-Annual Bonus	n/a	Yes	Bonus Pay
Annual bonus	n/a	Yes	Bonus Pay
LTIP	n/a	Yes	Bonus Pay
Christmas Bonus	n/a	Yes	Bonus Pay
Production bonus	n/a	Yes	Bonus Pay
Asset Bonus	n/a	Yes	Bonus Pay
Bonus (Other)	n/a	Yes	Bonus Pay
Chargehand Bonus	n/a	Yes	Bonus Pay
PM Bonus	n/a	Yes	Bonus Pay
Performance Bonus	n/a	Yes	Bonus Pay
Zoneguard Bonus	n/a	Yes	Bonus Pay
Bonus	n/a	Yes	Bonus Pay
Recognition & Competition Awards	n/a	Yes	Bonus Pay
Commission	n/a	Yes	Bonus Pay
Ops Bonus	n/a	Yes	Bonus Pay
Sales Bonus Q1 2024	n/a	Yes	Bonus Pay



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