

Livv Housing Group Streamlined Energy and Carbon Reporting 2025-26

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1.0 Executive Summary

As part of the Streamlined Energy and Carbon Reporting (SECR) framework, it has been identified that the total energy use for Livv Housing Group totals **5,349,334 kWh** for the period 1st April 2025 to 31st March 2026. The total energy use includes building and transport energy.

The total carbon emissions for Livv Housing Group during the reporting period is **766 tCO₂e**.

The overall carbon emissions for the portfolio increased from **650 tCO₂e** in **2024/25** to **766 tCO₂e** in **2025/26**. This is equivalent to a year-on-year increase of **18%**.

The energy (kWh) per £1 million turnover and the carbon (tCO₂e) per £1 million turnover has increased by **10% and 12% in 2025/26** compared to **2024/25** reporting year.

The total building energy use and associated carbon emissions in **2025/26** equates to **3,744,248 kWh and 381 tCO₂e** respectively. The report has highlighted the **building energy** and associated carbon has increased by **735,021 kWh (24%)** and **118 tCO₂e (17%)** respectively for the **2025/26 financial year** in comparison to **2024/25 financial year**. However, it should be noted, in comparison to the **SECR Baseline Year 2018/2019**, Livv Housing Group has achieved an energy and carbon **reduction of 2,255,430 kWh (30%) and 1,102 tonnes of carbon emissions (59%)**.

The increase of carbon emissions within the 2025/26 financial year is directly associated with the addition to the portfolio of new large-scale developments that include the Watchmaker Court (B and C) and Clockwork Court. These buildings have large communal heating systems and communal electricity services supplied by Livv Housing Group.

Furthermore, the reporting period includes for four newly acquired buildings that include Henrietta building, Boundary Farm, Fielding Court and Otterburn Street. The energy use associated with the new developments and acquisitions account for the increase in building energy use. These new additions contributed to **107,596 kWh** of electricity and **645,284 kWh** of gas usage. A year on year comparison without the additional sites would result in energy savings of **17,859 kWh and 0.5 tCO₂e** during the **2025/26 reporting year** in comparison to **2024/25**.

Table 1 provides a summary of the energy usage and the associated carbon emissions. The methodology used to calculate this information has been explained in Section 3 of this report.

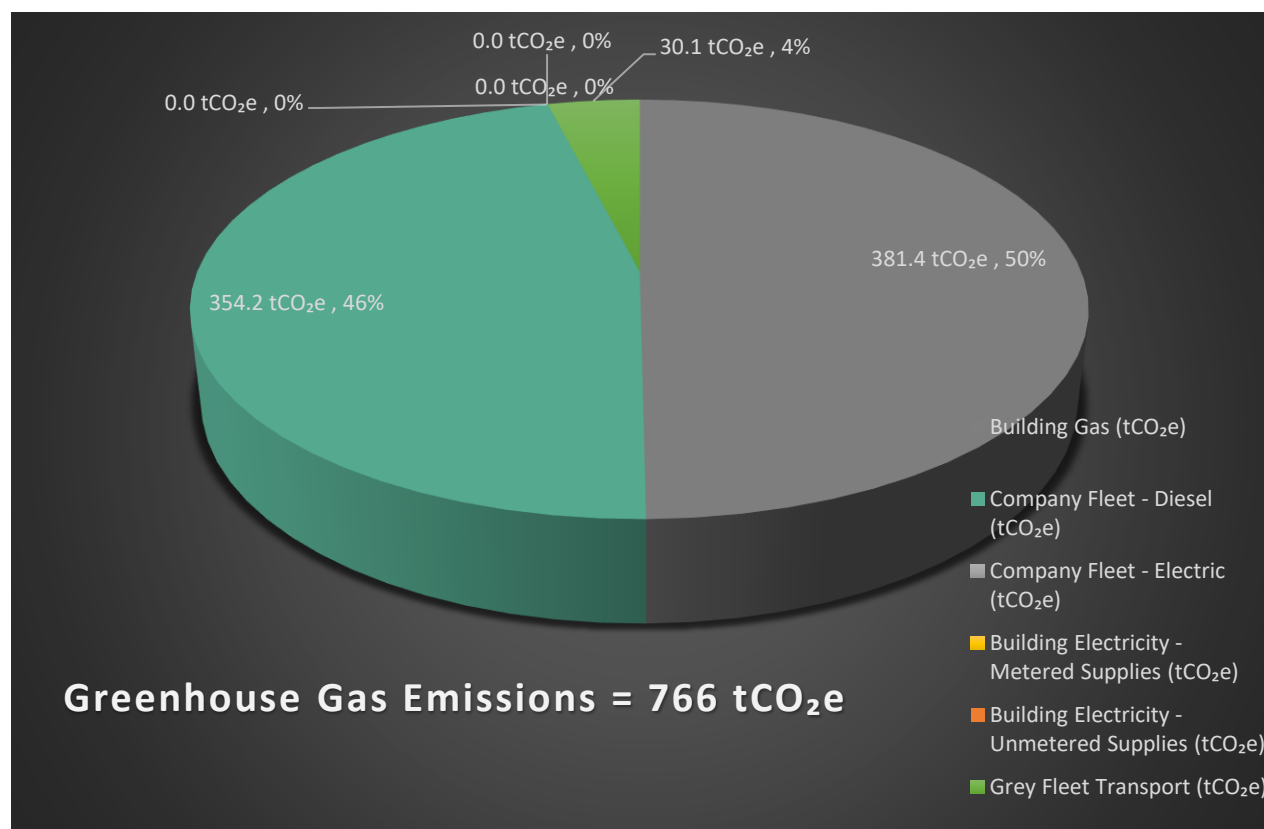
Table 1 – Summary of Livv Housing Group Annual Energy Use and Associated Carbon Emissions (1st April 2025 – 31st March 2026.)

Scope	Activity	Fuel Use	Annual Energy (kWh)	Annual Carbon Emissions (tCO ₂ e)
1	Building Energy - Gas (kWh)	2,084,731	2,084,731	381.4
1	Transport Company Fleet (Diesel) – Miles	928,524	1,481,683	354.2
1	Transport Company Fleet (EV) – Miles	27,556	15,144	0
2	Building Energy - Electricity Metered Supplies (kWh)	1,348,013	1,348,013	0
2	Building Energy - Electricity Unmetered Supplies	311,504	311,504	0
3	Transport Grey Fleet - Expensed Mileage (Miles)	100,572.4	108,259	30.1
	Total		5,349,334	766

*** Note: The total tCO₂e have been rounded to the nearest tonne.*

**Note: Building Energy (metered and unmetered supplies) has been purchased with a 100% green electricity contract with zero carbon emissions associated.*

Figure 1 – Summary of Livv Housing Group Annual Carbon Emissions (1st April 2025– 31st March 2026).



The profile shown in Figure 1 provides a summary of Livv Housing Group's annual carbon emissions for the **2025/26** financial year (reporting period). The profile above shows that building gas usage is the major contributor to Livv Housing Group's emissions, constituting **50%** of the Group's total. In the previous reporting year (**2024/25**), company fleet is the highest contributor to the Group's overall carbon emissions, contributing **54%**. However, during the **2025/26** reporting year, building gas is the highest contributor to the emissions due to Clockwork Court and Watchmaker Court being fully occupied and the organisation taking responsibility for 64A Boundary Farm Road.

Company-owned vans contributed to **354 tCO₂e (46%)** while expensed mileage contributed to **30 tCO₂e (4%)** of the overall carbon emissions.

The electricity for all buildings and the electric vehicles was provided by certified green supplies with zero emissions. The report has highlighted there has been an annual energy (building and transport) increase of **747,657 kWh (16%)** in comparison to the previous reporting year (2024/25), resulting from the development and new acquisition.

2.0 Organisation Boundary

Livv Housing Group provides over 13,000 homes across the Liverpool City Region and undertakes local projects to build flourishing communities. Services include the management, maintenance and construction of homes that meet the needs of local people, whilst providing support to enable them to unlock their potential.

Livv Housing Group comprises of Livv Homes, Livv Maintenance, and Livv Investment. Livv Housing Group is a charitable registered society under the Cooperative and Community Benefit Societies Act 2014.

3.0 Energy and Carbon Emissions Data

3.1 Reporting Period

In line with the Group's financial reporting period, this report covers 1st April 2025 to 31st March 2026.

3.2 Methodology

Livv Housing Group has chosen to report on the following key items within their boundary:

- **Scope 1 Emissions**
 - Gas consumption
 - Transport – Company Fleet (Diesel and Electric)
- **Scope 2 Emissions**
 - Electricity consumption
- **Scope 3 Emissions**
 - Transport – Grey Fleet

Livv Housing Group's building energy data has been calculated using invoices provided by the energy supplier on a monthly basis.

Fuel usage associated with the fleet vehicles has been populated from the use of fuel reports provided by the Fleet Manager.

Grey fleet data has been sourced from mileage claims that have been submitted by employees during the reporting period. This information has also been provided by the Group Payroll Manager.

Where there has been discrepancies or disputes on billed energy data, these accounts have been checked, reviewed and forecast data utilised as stated within the Appendix.

3.3 Energy Performance – Building Energy (kWh)

As reported within the Executive Summary, the building energy use for Livv Housing Group in the 2025/26 reporting period totalled **3,744,248 kWh** (building energy associated carbon emissions for this reporting period totalled **381 tCO₂e**).

Overall, Livv Housing Group has recorded a year-on-year **building energy** increase of **735,021 kWh**. This is a **24%** year-on-year increase in **building energy consumption**.

The significant increase in building energy consumption of **735,021 kWh (24% increase)** across the portfolio is caused by the following factors below:

- Clockwork Court being fully occupied, thereby increasing gas for heat networks and communal electricity
- Watchmaker Court being fully occupied, thereby increasing gas for the large scale communal heat networks and communal electricity
- Liyv Housing Group taking ownership of other buildings such as Henrietta building, Boundary Farm and Otterburn Street
- Historical issues with estimated invoices being resolved

3.4 Year-on-Year Energy and Carbon Comparisons

3.4.1 Building Energy Comparisons (Metered & Unmetered Supplies)

The following information has been provided at the request of Liyv Housing Group, to provide a comparison between the building energy consumption in the 2024/25 and the 2025/26 financial year period. Table 2 below shows that building energy consumption in the 2025/26 reporting year has increased by **24%** when compared to 2024/25.

Table 2 – Building energy kWh year-on-year comparison.

	Elec (kWh)	Gas (kWh)	Total Energy (kWh)	Total Energy Increase (kWh)
FY 2024/25	1,566,952 kWh	1,442,273 kWh	3,009,226 kWh	
FY 2025/26	1,659,517 kWh	2,084,731 kWh	3,744,248 kWh	735,021 kWh
Difference %	6% increase	45% increase	24% increase	

Figure 2 – Liyv Housing Group Year-on-Year Building Energy Comparison

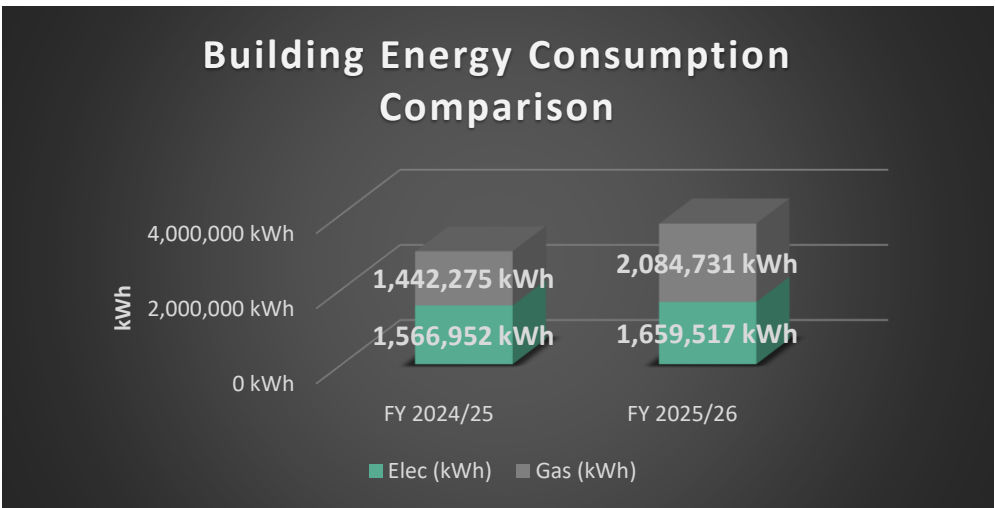


Figure 2 above provides a comparison between the total building energy within the 2024/25 and 2025/26 financial year reporting periods. This shows that the overall building energy usage (gas and electricity) has increased by **24%** during the 2025/2026 reporting period as stated in section 3.3 above.

Table 3 – Building Carbon Emissions tCO₂e year-on-year comparison

	Elec (tCO ₂ e)	Gas (tCO ₂ e)	Total Carbon Emission (tCO ₂ e)	Total Carbon Emissions Year-on Year (tCO ₂ e)
FY 2024/25	0 tCO ₂ e	263.8 tCO ₂ e	263.8 tCO ₂ e	
FY 2025/26	0 tCO ₂ e	381.4 tCO ₂ e	381.4 tCO ₂ e	117.6 tCO ₂ e Increase
Difference %	0%	45%	45%	

**Note that percentages are rounded up or down to not show decimal points.*

The following provides a visual representation of the comparison between the building carbon emissions (tCO₂e) for the 2024/25 and 2025/26 financial year period. This highlights a year-on-year increase of **117.6 tCO₂e**, equating to **45%** total building emissions increase, as shown in table 3 and figure 3 below. It should be noted that this increase in building emissions is associated with the additional sites during the 2025/26. The additional sites contributed to **107,596 kWh of electricity and 645,284 kWh of gas**. If the energy consumption of the additional sites is excluded from the overall consumption during the 2025/26, Livv Housing Group would have achieved building energy reduction of **17,859 kWh and 0.5 tCO₂e**.

The electricity contract procured for the reporting period was a **100%** certified green contract for **all** electricity supplies (including unmetered supply). This has resulted in a decarbonisation of the electricity usage.

Figure 3 – Livv Housing Group Year on Year Building Energy Carbon Emissions Comparison

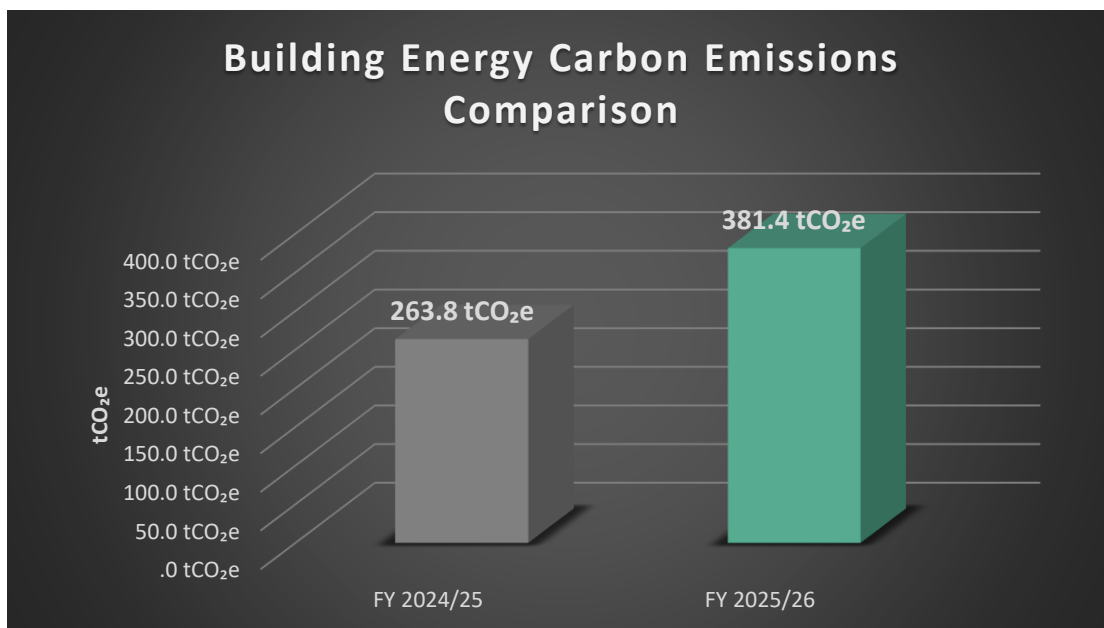
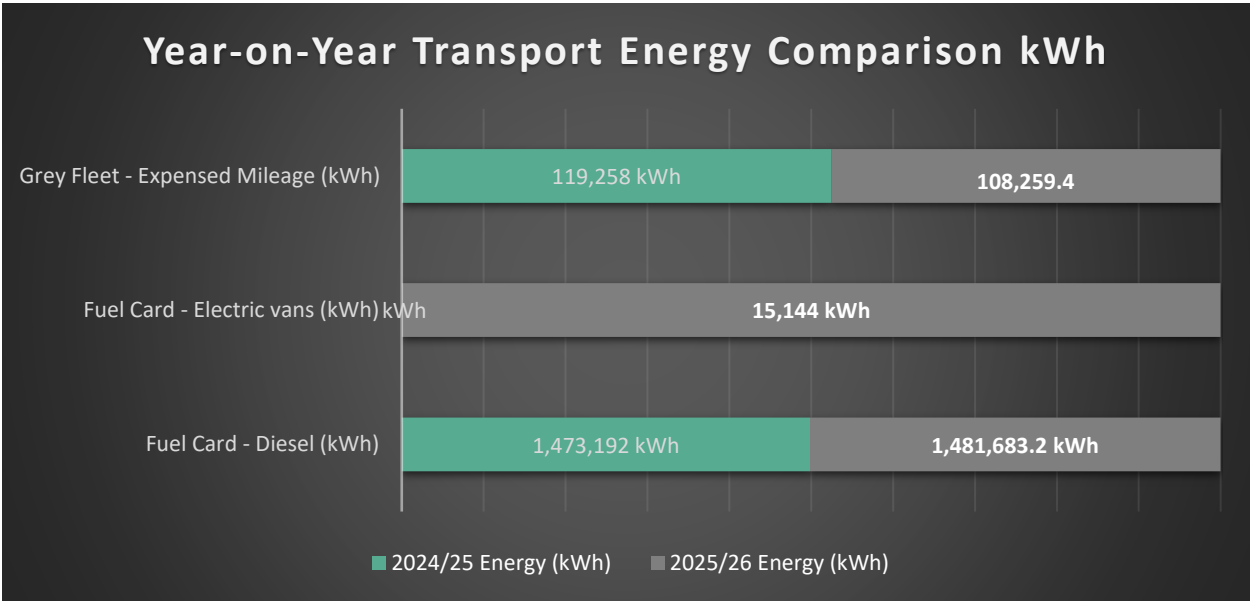


Figure 3 above provides a year-on-year comparison of the carbon emissions associated with building energy usage. This shows that building energy carbon emissions has increased by **45%** in 2025/26 in comparison to 2024/25.

3.4.2 Transport Energy Comparisons

The following report section has been included to provide a comparison of the year-on-year transport energy and associated carbon emissions.

Figure 4 – Livv Housing Group Year on Year Transport Energy Comparison



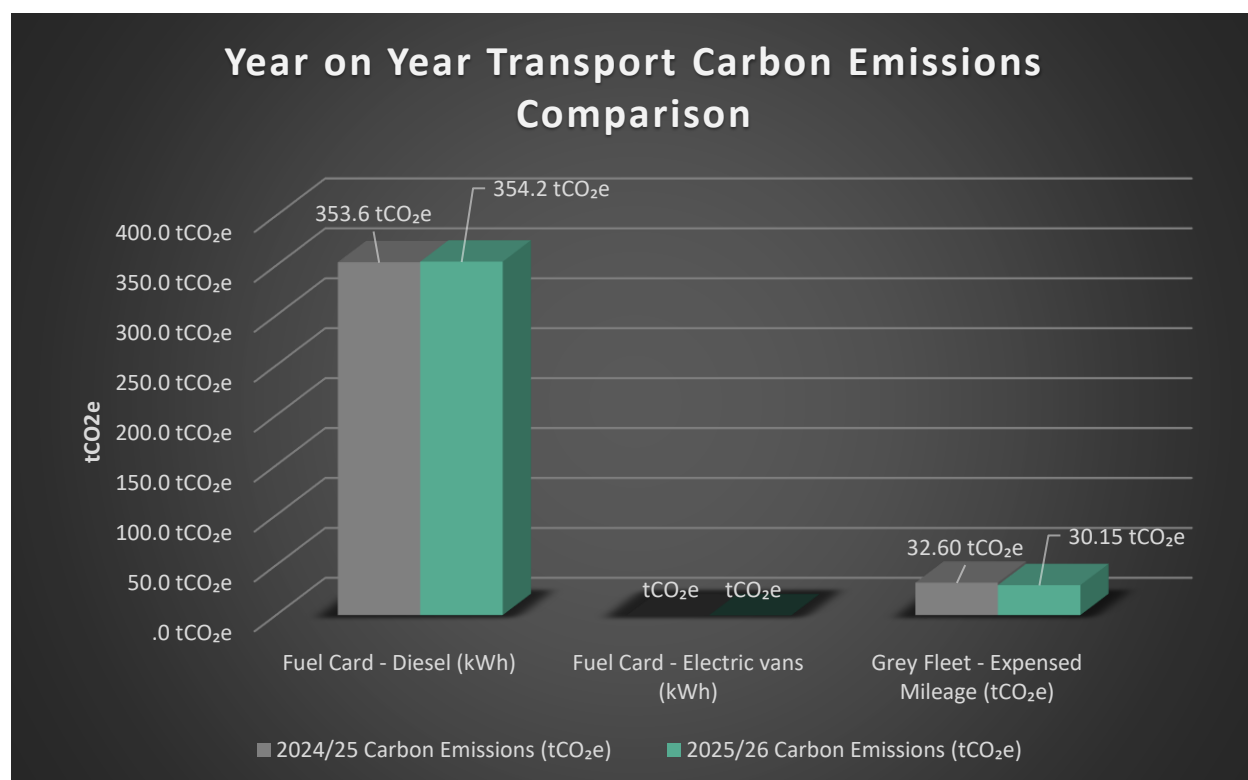
The profile shown in figure 4 above provides a summary of the comparison of the energy associated with Livv Housing Group’s Transport usage including fleet transport and expensed mileage for the 2024/25 and 2025/26 financial reporting periods.

The energy use associated with the transport energy totalled **1,592,450 kWh** in **2024/25** and **1,605,087 kWh** in 2025/26. Transport energy consumption increased by **1% in 2025/26** compared with **2024/25**. However, the previous reporting year (2024/25) was affected by industrial action, which reduced normal operational activity and transport demand. When this is taken into account, the year-on-year increase is relatively small and reflects a return towards normal operations. The organisation has also continued its fleet transition through the acquisition of electric vehicles during **2025/26**, supporting longer-term sustainability objectives and helping to mitigate the environmental impact of transport activities.

During the ESOS phase 3 audits and final submission, it was recommended that the organisation should consider migrating its fleets to electric vehicles. The Group has adopted the action plan and is now investing in switching to electric vehicles as part of its ‘Invest to Save’ action plan to support the decarbonisation targets. The Group’s Electric vehicles now make up **9%** of the organisation’s fleet, following their introduction during the third quarter of the current reporting period (**2025/26**). This transition represents a significant step in the organisation’s fleet decarbonisation efforts and supports its longer-term sustainability objectives.

There has been a **9%** year-on-year decrease (**19,998 kWh**) in energy consumption associated with grey fleet expensed mileage.

Figure 5 – Livv Housing Group Year on Year Transport Carbon Emissions tCO₂e Comparison



The associated carbon emissions resulting from transport has reduced by **2 tCO₂e**, this is equal to an overall decrease of **0.5 %**. Figure 5 above allows for the visualisation of the transport carbon emissions.

3.4.3 Livv Housing Group Year on Year Energy Performance and Carbon Emissions Comparison to the Baseline Year (2018/2019)

A summary analysis of the energy performance has been performed. It includes a comparison with the 2018/19 Baseline SECR year. This has been summarised in the table below.

Table 4 – Livv Housing Group Energy Performance (kWh) Year-on-Year Comparison to Baseline Year

	Year 1	Year 7	Total	Change %
	2018/2019	2025/26	Reduction kWh	
Scope 1 Consumption	5,055,065	3,581,558	1,473,507	29%
Scope 2 Consumption	2,499,451	1,659,517	839,934	34%
Scope 3 Consumption	50,248	108,259	-58,011	-115%
Total	7,604,764	5,349,334	2,255,430	30%

Table 5 – Livv Housing Group Carbon Emissions (tCO₂e) Year-on-Year Comparison to Baseline Year

	Year 1	Year 7	Total	Change %
	2018/2019	2025/26	Reduction tCO ₂ e	
Scope 1 Emissions	1,039	736	303	29%
Scope 2 Emissions	768	0	768	100%
Scope 3 Emissions	61	30	31	51%
Total	1,868	766	1,102	59%

Tables 4 and 5 above have been included to provide a visual representation of the significant total energy and carbon reduction in comparison to the baseline year. The organisation now operates under a REGO-certified electricity contract, resulting in reported electricity emissions of 0 tCO₂e for the current reporting year for scope 2. This reflects the use of certified renewable electricity and supports the organisation's carbon reduction objectives.

The energy consumption for scope 3 (grey fleet expensed mileage) has increased from **50,248 kWh** in 2018/2019 to **108,259 kWh** in 2025/2026. It should be noted that, the associated carbon emissions have reduced from **61 tCO₂e** in 2018/2019 to **30 tCO₂e** in 2025/26. It should also be noted that the 2025 DEFRA conversion factors produce lower kWh values per mile than the 2018 factors. Consequently, applying the updated 2025 methodology results in reduced energy consumption estimates for equivalent travel distances compared with calculations based on 2018 factors.

The appraisal has highlighted an annual energy reduction of **2,255,430 kWh (30%)** achieved as result of the strategic energy management programme since the recording of the SECR Baseline Year 2018/2019. This equates to a significant reduction in emissions of **1,102 tonnes (59%)**.

4.0 Intensity Metrics

This SECR report has included a full and detailed energy and emissions performance comparison in 'absolute' calculation terms.

A further detailed comparison has been undertaken to provide a performance comparison in 'relative' terms. The intensity metrics that are included have been agreed with the Management Team. Energy performance metrics include:

- Energy use (kWh) per £1m financial turnover and
- Carbon emissions (tCO₂e) per £1m turnover

The intensity metrics for the 2025/26 reporting period is illustrated in Figure 6 below.

Figure 6 – Livv Housing Group Intensity Metrics

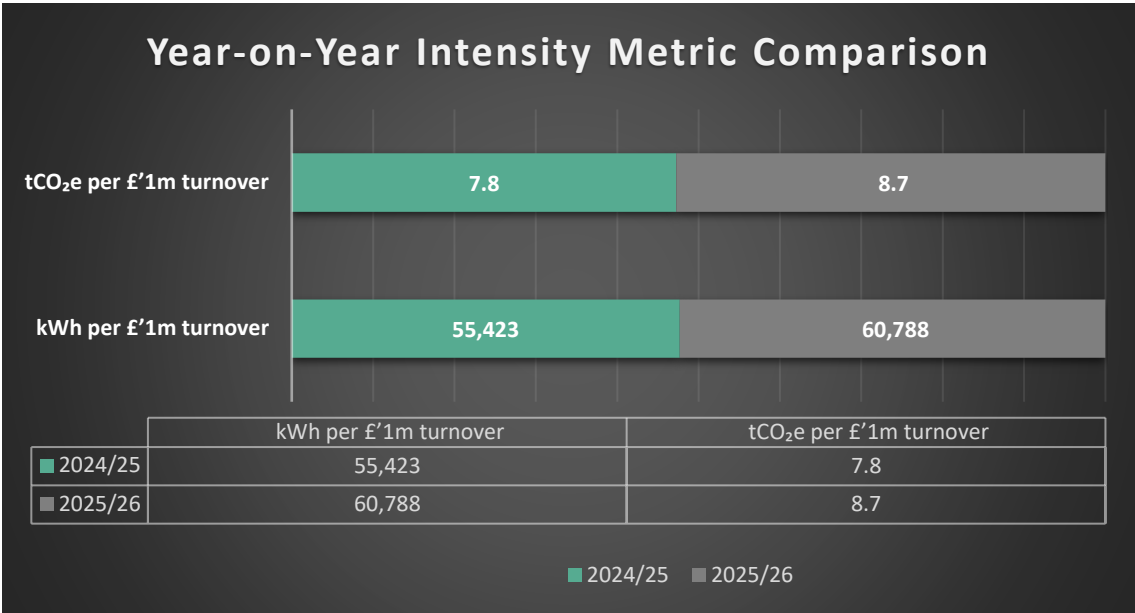


The profiles above show the following intensity metrics for the 2025/26 reporting period: This utilises the financial turnover for the period of **£88m**.

- Overall energy usage is **60,788 kWh** per £1m turnover
- Carbon emissions equate to **8.7 tCO₂e** per £1m turnover

The above metrics include for all building and transport energy use including grey fleet expensed mileage.

Figure 7 – Livv Housing Group Intensity Metrics Year-on-Year Comparison



The above graph in Figure 7 illustrates the relative performance intensity metrics. This highlights that the energy and carbon performance in 2025/26 has regressed in comparison to the previous reporting year. This equates to a calculated intensity metrics, kWh and tCO₂e per **£1m** increase of **10%** and **12%**, respectively. This significant year on year increase in intensity metrics is caused by the impact of the communal heat network associated with the gas consumption load across the Watchmaker Court, Clockwork Court and Boundary Farm Road sites.

We continue to use turnover per kWh and turnover per carbon emissions as key intensity metrics to monitor the relationship between business activity, energy consumption, and emissions performance. These measures have historically provided a useful indicator of operational efficiency relative to commercial output.

However, we are currently reviewing the suitability and effectiveness of our intensity metrics to ensure continued alignment with regulatory expectations, operational changes, and industry best practice. As part of this review, we are considering the inclusion of an energy intensity metric based on kWh per m², which may provide a more directly comparable measure for Streamlined Energy and Carbon Reporting (SECR) purposes and better reflect estate utilisation, building energy performance and a growing portfolio.

This review forms part of our ongoing commitment to improving the quality, relevance, and transparency of our environmental reporting.

5.0 Energy Efficiency Measures and Strategic Performance Improvement

Livv Housing Group have a public reputation for being an energy and carbon management leader within the Social Housing sector. This is a result of a proactive strategy and management team that have embedded energy & carbon improvement as a key objective throughout the organisation. A

sustained investment strategy supported with trusted delivery partners and expertise have resulted in significant energy and carbon achievements. These achievements are continually measured, verified and reported. Since the implementation of SECR, Livv Housing Group's energy and carbon management programme has achieved significant reduction in energy consumption and associated carbon emissions. Furthermore, resulting in a substantial reduction of **30%** in energy use and **59%** in associated carbon emissions.

Livv Housing Group continually invest in energy saving and carbon reduction initiatives, including a full Retrofit Programme (SHDF) to individual dwellings within the portfolio.

Livv Housing Group are continuing to benefit from implemented energy saving initiatives such as solar PV system at Crawford Gardens, additional solar PV systems to the low-rise blocks at Beaconsfield, and the high rise Woolton Views, Fairways and Ashton Park (WAFTA).

Livv Housing Group has demonstrated a proactive commitment to the delivery of the Social Housing Decarbonisation Fund (SHDF) Wave 1 and Wave 2 programmes. As part of this extensive initiative, over 3,000 homes have undergone accredited energy retrofit assessments, providing a robust foundation for targeted energy efficiency improvements and long-term decarbonisation across the housing portfolio. Over 830 dwellings have received considerable energy efficiency improvement measures. These include thermal insulation improvements, solar pv generation systems, LED lighting and more. The output of the project has resulted in the improved energy performance rating of all dwellings to an energy performance SAP rating of C and above.

The measurement and verification exercise are currently being provided to report the cost and carbon benefit to Livv Housing Group and their customers.

Below are several ongoing and planned energy conservation measures.

- Through the Environment and Sustainability Management Group, Livv Housing Group has been extremely proactive. The Sustainability Group is chaired by a member of the Executive Management Team and provides a highly effective forum for championing sustainability strategy improvements throughout the whole Group.
- Livv Housing Group has completed the installation of voltage optimisation technology to the communal supplies at the Watch Factory.
- There has been a LED Lighting upgrades to the perimeter lights at Crawford Gardens
- Installation of time clocks on hot water heaters in community spaces and communal areas.
- LED lights upgrade within the plant room areas for the Halewood sites (The Fairways, Woolton views and Ashton Park).
- Underfloor heating controls aligned at Watchfactory and Crawford Gardens.
- Completion of the installation of ventilation controls improvement measures at Lakeview Head office.
- An EPC programme has been introduced to strategically target and align remaining dwellings with EPC rating of D or below and expired energy performance certification.
- Strategic investment in migrating the maintenance fleet to electric vehicles.

6.0 Appendix

The following strategic methodology and data sources were used to calculate the information in the above report:

Category	Methodology and Data Sources
Building Energy – Gas and Electricity	Based on invoices provided by suppliers for a 12-month period using April 2025-March 2026 billed consumption. The accuracy of any billed estimated data is optimised by providing regular meter reads to suppliers
Company Vehicle Emissions	Collated using data from direct purchase records for vehicles in mileage provided by Kieran Riley (Fleet Manager). This data has been converted utilising the 2025 DEFRA Guidelines. The data has been calculated from mileage reports to kWh and then to tCO ₂ e.
Building Electricity – Unmetered Supply (UMS)	Calculated utilising the (supplier) certified UMS database that was re-submitted to the supplier following LED Lighting upgrade that reduced the calculated energy consumption.
Purchased Electricity (for Livv Housing Group portfolio)	Based on invoices provided by electricity suppliers for a 12-month period using April 2025-March 2026 actual consumption.
Financial Information	Financial turnover information was supplied by Thomas Howden – Net-Zero Carbon Officer – Asset Investment via email on the 8 th of May 2026.
Grey Fleet Expensed Mileage	Collated from expensed mileage claims and business mileage, then converted according to DEFRA Guidelines. Data provided by Sean Bridges (Group Payroll Manager).
Expensed Mileage for Train and Bus Travel	Train and Bus Travel Energy Use and Associated carbon emissions has been excluded from this report. At present this element within scope 3 is voluntary.
Conversion Factors	All conversions have been completed using the 2025 DEFRA Conversion Factors document. ghg-conversion-factors-2025-full-set.xlsx