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BASIS OF REPORTING PLAN A

This document provides supplementary detail on data prepared for reporting of **Plan A for 2019/20**. Wherever possible, we adopt common methodologies such as the London Benchmarking Group protocols for community investment, WRI Greenhouse Gas Reporting Protocols and OPRL definitions of recyclability. All figures will relate to the most recent April to March financial year unless otherwise stated.

PEOPLE

INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
Community donations					
Monetary value donated and raised for charities and community programmes.	Total company donations split by cash, time and in-kind and additional amounts leveraged through M&S activities.	Centrally managed collation from charity feedback, proforma's and internal finance systems.	£m	Last year	London Benchmarking Group guidelines. With carrier bags proceeds shown as leverage but used to support existing M&S community activities. See: **lbg-online.net**
Volunteering					
Hours of work-time volunteering by M&S colleagues.	Annual number of paid volunteering hours taken by UK and ROI colleagues.	Centrally managed collation of recorded hours from retail colleagues in the UK and ROI plus a range of additional lists covering others areas of the business	No. of hours	Last year	Annual total of UK and ROU paid volunteer hours compared to the last year.
Marks & Start					
The total number M&S work placements and the resulting into work rates.	The total number work placements into M&S operated UK stores, offices and warehouses. The % of participants who complete the placements who go into work.	Centrally collated and monitored list from workplace partner organisations.	placements offered % into work	Last year	Annual calculation of UK placements offered and into work rates compared to last year.

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GLOBAL COMMUNITY PROGRAMME					
Number of people who have benefited from M&S sponsored community programmes.	The number of people at M&S suppliers and surrounding communities who have benefited directly or indirectly from M&S sponsored community training programmes conducted with Emerging Leaders between 2017/18 and 2024/25	Centrally collated list of people who have benefited directly from programmes with Emerging Leaders. Centrally collated list of Emerging Leaders multiplier models showing how additional members of the community estimated to have benefitted indirectly.	No. of people	N/A	Annual cumulative financial year calculation of direct, in-direct and total beneficiaries between 2017/18 and 2024/25 using Emerging Leaders estimation methodologies set against an informal stated target of one million people.

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PRODUCT

INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
FOOD WASTE REDUCTION					
Tonnes of UK retail food	% change in UK retail food waste, both edible and inedible, from M&S operated stores (excluding franchise operated Food stores).	Suspended for 2019/20 due to changes in process which do not allow for the calculation of comparable data. A new App used by store colleagues will provide a more accurate measurement for 2020/21.	% change in tonnes of food waste	2017/18	Annual financial year calculation of retail food waste (total in bin minus deductions for cafes, packaging and other contaminants) set against a 2017/18 baseline.
	Tonnes of food donated to re-distribution charities and the number of meals equivalent.	Provided via the Neighbourly social network platform based on the average weight of trays of food collected and number of recipient charities. Conversion of weight to meals provided by WRAP based on 420g per meal.	Tonnes of food donated.		Annual financial year calculation of the averaged weight of food donated and a conversion into donated meal equivalents.

Clothing re-use and recycling					
Quantity of unwanted clothing collected from M&S customers for re-use and recycling.	The quantity of unwanted clothing items collected through M&S sponsored schemes in the UK.	Feedback reports from charity/ reprocessing partners.	Millions of items	Last year	Financial year calculation of the total number of items collected compared to last year.

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PLANET

RECYCLABLE PACKAGING					
The proportion of M&S product packaging which can be easily recycled.	The proportion of M&S Food and Clothing & Home product packaging and plastic product packaging including clothes hangers, in-store wrapping materials and additional online packaging but excluding carrier bags by weight which are widely recycled or can be recycled in store.in the UK, according to the On Pack Recycling Label (OPRL) scheme: See **OPRL.ORG.UK**	M&S packaging data collated by the Valpak Packaging Compliance Scheme.	% of total weight for all packaging and plastic packaging split by Total, Food and Clothing & Home.	2018/19	Calendar year calculation of the proportion of weight classified as easily recyclable.
	The number of items out of the eight priority types identified by the UK Plastic Pact which have been eliminated based on submissions made to the UK Plastic Pact as of June 2019 [June 2020 falling outside the 2019/20 reporting period].	M&S packaging data collated by the Valpak Packaging Compliance Scheme.	No. out of 8	N/A	M&S policy position as of June 2019. .

Zero waste to landfill					
% of operational store, office and warehouse waste set to landfill.	Total tonnes of waste generated by M&S operated stores, offices and warehouses in the UK and ROI and whether it is recycled in some form or sent to landfill. Shown as both a tonnage and % to total.	M&S maintained database of volumes of waste (in tonnes) collected from all UK and ROI locations and disposal methods. This data is managed by third-party contractors working on behalf of M&S. In 2018/19 waste audits resulted in the adoption of more accurate average bin weights meaning that pre-2018/19 data is no longer comparable.	Tonnes of waste Tonnes of waste to landfill % of waste to landfill	2018/19	Annual financial year calculation of waste in tonnes, disposal methods, % to total set against last year. .

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SCIENCE BASED TARGET EMISSIONS/ Carbon neutral operations					
M&S annual operational greenhouse gas emissions.	The worldwide greenhouse gas emissions under operational control (direct payment of bills/ 100% dedicated sites) for: Location-method emissions (gross) as scope 1, 2 and 1+2 totals and per sq foot of operating space as of 31March (net sales floor and warehouse building footprint). Market-method emissions (net) as above but with deductions for procurement of renewable electricity. Carbon-neutrality emissions (net or zero) based on the procurement and cancellation of a matching quantity of high-quality carbon offsets. All shown as both totals and per 1000 sq ft of sales floor.	Bills for electricity (including on-site renewables and peak demand generated) , gas, heating oil, diesel and fuels and a third-party data base for UK and ROI top-up's of refrigeration and air conditioning gases assumed to have leaked. Other International refrigeration gases from store proforma's. Carbon conversions are fixed for historic years and based on annual UK Government factors with additional information for overseas electricity from the International Energy Agency and Bitzer for refrigeration gases. Unpackaged Renewable Energy Certificates and carbon offsets are procured annually from a third party provided. M&S maintained lists of stores office and warehouse footage updated at the end of year (31 March).	Tonnes of CO2e Tonnes of CO2e per sq ft	2006/07 2006/07	Annual financial year calculation of emissions in accordance with WRI GHG Protocol Corporate Accounting and Reporting Standard, WRI GHG Protocol Scope 2 Guidance and BSI PAS 2060. Set against targets of a market-method figure reduction of 80% by 2030 and maintenance of carbon neutrality up to 2025.

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UK and ROI energy efficiency					
M&S annual energy usage per sq ft.	M&S UK and ROI energy usage per sq ft (net sales floor and warehouse building footprint) as of 31 March for Stores. Excludes landlord provided services.	Bills for electricity (including on-site renewables and peak demand generated), gas, heating oil and diesel oil. M&S maintained lists of stores, office and warehouse footage updated at the end of year (31 March).	KWh/ sq ft % improvement	2006/07	Annual financial year calculation of KWh's per sq ft. Store gas consumption is weather adjusted using a Carbon Trust developed Degree Days calculation. Results for UK and ROI stores are set against our target of 50% improvement by 2020.
International energy efficiency					
M&S annual energy usage per sq ft.	M&S internationally (excluding ROI) operated store energy usage per sq ft (net sales floor) as proportioned across the financial year, Excludes landlord provided services and footage.	Data for 2019/20 could not be calculated and was instead estimated based on 2018/19 data.	KWh/ sq ft	2013/14	Annual financial year calculation of KWh's per sq ft set against our target of 30% improvement by 2020.
Renewable electricity					
Proportion of worldwide consumed electricity that is classified as renewable.	Proportion of electricity used worldwide that is classified as renewable either through on-site generation, contracts or our procurement of relevant Renewable Energy Certificates	Bills for electricity (including on-site renewables and peak demand generated) set against active electricity procurement contracts.	% of total	Last year	Annual financial year calculation of proportion in accordance with WRI GHG Protocol Scope 2 Guidance.

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Store refrigeration emissions					
CO2e emissions from store refrigeration and air-conditioning.	Resulting CO2e (fugitive) emissions from store refrigeration and air-conditioning units in M&S operated stores in the UK and ROI. Expressed as both a total and per 1000 sq ft of salesfloor.	Third-party centrally collated data of quantities and types of gases where refrigeration and air-conditioning systems have required re-charging with resulting volumes assumed to have leaked. CO2e is calculated from UK Government carbon conversion factors and Bitzer for additional gases. M&S maintained lists of store footage updated at the end of year (31 March).	Tonnes of CO2e Tonnes of CO2e per sq ft	2006/07	Annual financial year calculation of the resulting CO2e emissions as both a total and per sq ft of salesfloor. .

Store refrigeration (HFCs)					
% of contained refrigeration and air conditioning gases by type and the number of stores with non-HFC refrigeration systems.	The number of M&S operated stores in the UK and ROI with HFC-free sales floor refrigeration systems.	M&S maintained database of contained air conditioning and refrigeration gases/ specifications in UK and ROI stores	No. of stores	N/A	The cumulative number of M&S operated UK and ROI stores with non-HFC salefloor refrigeration systems as of 31st March.

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Clothing & Home Fleet efficiency					
Fuel efficiency per 1,000 items delivered to stores.	Litres of fuel used for deliveries made to M&S stores in the UK and ROI from our warehouses (known as secondary distribution) for every 1,000 items of Clothing & Home products,	Centrally collated data from logistics providers for the quantity of items transported and quantity and types of transport fuels used.	Litres per 1,000 items	2006/07	Annual financial year calculation of fuel used divided by the number of Clothing & Home items delivered.

Food Fleet efficiency					
Fuel efficiency per store per month.	Litres of fuel used for deliveries made to M&S stores in the UK and ROI from our warehouses (known as secondary distribution) averaged per store, per month.,	Centrally collated data from logistics providers for quantity and types of transport fuels used and number of stores visited each month.	Litres per store, per month.	2006/07	Annual financial year calculation of fuel used divided by the number of stores visited per month.