

Appendix E

Specimen Financial Statements: Marks and Spencer plc

Marks and Spencer (M&S) plc is one of the United Kingdom's leading retailers, with over 1,300 stores world-wide. The company is committed to delivering sustainable, high-quality food, clothing, and home products.

CONSOLIDATED INCOME STATEMENT

		52 weeks ended 1 April 2017			52 weeks ended 1 April 2016		
		£m	Underlying £m	Non-underlying £m	£m	Underlying £m	Non-underlying £m
Revenue	2.3	10,823.8	—	10,823.8	10,555.4	—	10,555.4
Operating profit	2.5.5	886.8	(817.4)	253.2	754.9	(200.8)	584.1
Finance income	6	36.2	—	36.2	21.1	—	21.1
Finance costs	6	(113.8)	—	(113.8)	(176.4)	—	(176.4)
Profit before tax	4.5	812.8	(817.4)	175.4	680.8	(200.8)	489.8
Income tax expense	7	(103.4)	88.7	(86.7)	(176.8)	34.4	(84.4)
Profit for the year		491.4	(307.7)	193.7	505.8	(166.4)	404.4
Attributable to:							
Owners of the parent		482.8	(307.7)	192.1	573.3	(166.4)	406.9
Non-controlling interests		(5.4)	—	(1.4)	(2.5)	—	(2.5)
		491.4	(307.7)	193.7	505.8	(166.4)	404.4
Basic earnings per share	8	30.4p		7.2p	35.0p		34.0p
Diluted earnings per share	8	30.3p		7.2p	34.8p		34.0p

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

		52 weeks ended 1 April 2017 £m	52 weeks ended 1 April 2016 £m
Profit for the year		193.7	404.4
Other comprehensive income:			
Items that will not be reclassified to profit or loss			
Reassessments of retirement benefit schemes	11	(84.8)	346.2
Tax charged on credit on items that will not be reclassified		25.3	(41.4)
		(83.4)	300.6
Items that will be reclassified subsequently to profit or loss			
Foreign currency translation differences		31.0	7.3
Cash flow hedges and net investment hedges			
- fair value movements recognised in other comprehensive income		56.1	(20.9)
- reclassified and reported in profit or loss		(73.4)	(27.9)
- amount recognised in investment		(20.9)	5.9
Tax credit on cash flow hedges and net investment hedges		4.1	6.5
		(13.2)	(27.9)
Other comprehensive (expense)/income for the year net of tax		(44.3)	268.1
Total comprehensive income for the year		79.8	672.5
Attributable to:			
Owners of the parent		79.2	676.0
Non-controlling interests		(1.4)	(2.5)
		79.8	673.5

Marks And Spencer Annual Report 2007

Rosina Ehmann



Marks And Spencer Annual Report 2007:

Retail Marketing and New Retail Idea - Marks & Spencer Sven Hallbauer, 2008 Essay from the year 2008 in the subject Business economics Marketing Corporate Communication CRM Market Research Social Media grade 1 0 Edinburgh Napier University Napier University Edinburgh Business School course Retail marketing 23 entries in the bibliography language English abstract 1 Management Summary The retail market is changing rapidly from click to click Price Waterhouse Cooper 2008 and the online market is developing at an astounding rate Internet Advertising Bureau 2008 For example the online advertising has overtaken direct mail with a market share of 11 8% Internet Advertising Bureau 2008 Many retailers are using innovative ideas to help them be distinct from their competitors and to meet the needs of consumers For example an extreme sports store in Florida has its own surfing stimulator inside its shopping mall Springwise 2008 The retail sector is a highly dynamic market offering customers more choice and retailers are consistently competing in a highly competitive environment M S is market leader in the field of predominantly non food middle market and a large company with more than 650 stores world wide It is a challenge for M S to meet the needs of customers as customers shopping habits are always changing Customers often switch retailers as they become increasingly familiar with and bored with a retail store Babson 2007 and there is consistently a desire for constant newness Mintel Report 2007 The result is a melting product life cycle and a high pressure on the retailer M S have to scan both the internal and external business environment to identify long and short term trends and develop a strategy with both aims and objectives to remain a successful high street retailer This coursework is based on comprehensive primary and secondary market research which will allow the group to develop a greater understanding of the current market situation The focus of this coursework is on *Interpreting Company Reports For Dummies* Ken Langdon, Alan Bonham, Lita Epstein, 2011-02-15 Company financial reports are a key resource for investors helping them uncover priceless information about a company s profitability or lack thereof from the figures as well as through other non monetary indicators Details of lawsuits changes in accounting methods liquidations and mergers and acquisitions can all be ways of detecting red flags if you know where to look However the jargon and financial footnotes in financial reports can be difficult to decipher and this For Dummies guide on the subject will help readers to understand company reports and make sensible investment choices based on publicly held information Taking you step by step through the finer points of financial reports this straightforward guide will help you get to grips with the most accurate way to wade through the numbers judge a company s performance and make profitable investment decisions This UK Adaptation focuses on the UK financial market with the FTSE index as the focus of the book **Global Commodity Governance** F. Gale, Marcus Haward, 2011-02-01 The Forest and the Marine Stewardship Councils constitute new global governance institutions using voluntary certification and labelling as market incentives to encourage sustainable management Utilizing a comparative political economic framework the authors analyse shifting British Canadian and Australian responses to the

stewardship councils *The Enlightened Shareholder Value Principle and Corporate Social Responsibility* Taskin Iqbal, 2021-07-07 The Enlightened Shareholder Value principle and Corporate Social Responsibility are areas of increasing academic and research interest. However, discussions on the ESV principle in relation to CSR are very limited. This book provides a critical analysis of the impact of the concept of ESV embedded in the Companies Act 2006 on CSR and explores the scope for reform. Along with analysing existing empirical research, it presents the findings of an empirical study conducted to determine whether the concept of ESV is capable of promoting or assisting CSR. The book also examines whether implementing an ESV approach has had any impact on the CSR practices of multinational corporations that originate in the UK and operate in developing nations, as in order to assess whether the ESV principle links to CSR, both its domestic and international impact need to be considered. This analysis was undertaken through the lens of a case study on the ready-made garment industry in Bangladesh, with some focus on the Rana Plaza factory disaster. This study also assists in demonstrating the changes that need to be made to improve the current situation. Lastly, the book addresses the need for reform in the area and provides possible suggestions for reform. This interdisciplinary book will be of great interest to students and scholars of corporate law, corporate governance and business studies in general, as well as policymakers, NGOs and government departments in many countries around the world working in the fields of CSR, sustainability and global supply chains.

Global Marketing Ilan Alon, Eugene Jaffe, Christiane Prange, Donata Vianelli, 2020-08-19 Global Marketing 3rd edition provides students with a truly international treatment of the key principles that every marketing manager should grasp. International markets present different challenges that require a marketer to think strategically and apply tools and techniques creatively in order to respond decisively within a fiercely competitive environment. Alon et al. provide students with everything they need to rise to the challenge. Coverage of small and medium enterprises as well as multinational corporations, where much of the growth in international trade and global marketing has occurred. A shift toward greater consideration of services marketing as more companies move away from manufacturing. A shift from developed markets to emerging markets with more dynamic environments. A focus on emerging markets to equip students with the skills necessary to take advantage of the opportunities that these rapidly growing regions present. Chapters on social media innovation and technology teaching students how to incorporate these new tools into their marketing strategy. New material on sustainability, ethics and corporate social responsibility, key values for any modern business. Short and long cases and examples throughout the text show students how these principles and techniques are applied in the real world. Covering key topics not found in competing books, Global Marketing will equip today's students with the knowledge and confidence they need to become leading marketing managers. A companion website features an instructor's manual with test questions as well as additional exercises and examples for in-class use.

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the Western Balkans Recommendation for a Regional Investment Strategy OECD,2009-06-10 This report examines the apparel automotive components and business process technology outsourcing sectors in the western Balkans focusing on competitiveness factors and including policy recommendations *Investors Chronicle* ,2009 **International Business** John D. Daniels, Lee H. Radebaugh, Daniel P. Sullivan, 2009 For undergraduate and graduate level international business courses *International Business 12 e* is an authoritative and engaging voice on conducting business in international markets *Annual Report* India. Ministry of Textiles, 2012 *Moody's OTC Industrial News Reports* ,1973 **The Quest for Global Dominance** Anil K. Gupta, Vijay Govindarajan, Haiyan Wang, 2008-03-21 In *The Quest for Global Dominance* they present the lessons from their twenty year study of over two hundred corporations They argue that in order for a company to create and maintain its position as a globally dominant player executives must ensure that their company leads its industry in four essential tasks *The Quest for Global Dominance* provides executives with leading edge ideas on how to accomplish these tasks in a manner that makes them easy to put into action Jacket **Annual Report of the Board of Public Works** Chicago (Ill.). Board of Public Works, 1874 **Annual Report of the Auditor General** Michigan. Office of the Auditor General, 1912 *Annual Report of the Court of Directors of the Eastern Lunatic Asylum* Eastern State Hospital (Va.), 1915 **Annual Report of the Board of Public Works to the Common Council** ,1872 *Annual Report of the Deputy Keeper of the Public Records* Great Britain. Public Record Office, 1876 Annual Report USA Patent Office, 1904 *Hand-book and Annual Report of the Board of Education of the Methodist Episcopal Church* Methodist Episcopal Church. Board of Education, 1895

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