Exploring the Impact of Philanthropic CSR on the Local

Community: A Case Study of Marks and Spencer in South Wales

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Abstract

This dissertation investigates the nature and scope of philanthropic CSR initiatives and their impact on local communities. Specifically, the study evaluates the effectiveness of Marks and Spencer's philanthropic CSR initiatives in South Wales. Utilizing a qualitative research design and secondary data analysis from peer-reviewed journals, academic articles, company reports, press releases, and government publications, the study's findings indicate that philanthropic CSR initiatives engage various stakeholders, including companies, local communities, non-governmental organizations, and government agencies. The study reveals that philanthropic CSR initiatives for the local community. Additionally, the study shows that Marks and Spencer's philanthropic CSR initiatives in South Wales have successfully promoted sustainable development and social well-being.

The effectiveness of Marks and Spencer's philanthropic CSR initiatives is attributed to the company's strategic approach, strong partnerships with local stakeholders, and focus on addressing the community's most pressing needs. The research recommends that companies align their philanthropic CSR initiatives with the United Nations Sustainable Development Goals (SDGs) and establish long-term partnerships with local stakeholders to maximize their social impact.

This study has critical implications for business leaders, policymakers, and scholars in the CSR field, highlighting the importance of philanthropic CSR initiatives in

contributing to sustainable development and social well-being. Furthermore, the study provides insights into critical factors that contribute to the effectiveness of philanthropic CSR initiatives and identifies areas for improvement.

Future research could focus on exploring the impact of philanthropic CSR initiatives in diverse geographical locations and industries and the role of philanthropic CSR in promoting social innovation and sustainable development. Overall, this study contributes to the growing body of knowledge on CSR, providing practical insights for companies seeking to maximize their social impact through philanthropic CSR initiatives.

Acknowledgement

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Chapter 1

1 Introduction

1.1 Background of the Study

Corporate social responsibility (CSR) refers to the ethical and voluntary actions companies take to improve the well-being of society, the environment, and their stakeholders, in addition to their traditional business activities (Agudelo et al., 2019). CSR is often considered a way for businesses to balance their economic objectives with their social and environmental responsibilities. According to Freeman and Dmytriyev (2017), CSR activities can take many forms, such as philanthropy, charitable donations, community service, environmental sustainability, ethical business practices, and employee volunteerism. Companies may also invest in socially responsible initiatives such as reducing their carbon footprint, promoting fair labour practices, and advocating for human rights (Jory et al., 2019).

Corporate social responsibility (CSR) has been a topic of growing interest in the business world over the past few decades (Dal Mas et al., 2021). In recent years, there has been a shift in focus towards philanthropic CSR, which involves a company's voluntary contributions to society, such as donations to charities and community development programs. This form of CSR has become increasingly popular among businesses, allowing them to build a positive reputation and enhance their brand image while positively impacting society.

CSR benefits both companies and society. From a business perspective, CSR helps companies enhance their reputation, attract and retain customers, improve employee morale and productivity, and ultimately increase profitability (Agudelo et al., 2019). From a societal perspective, CSR promotes social welfare, improves environmental sustainability, and address various social issues. While CSR is not mandatory, many companies consider it essential to their business strategy (Stahl et al., 2020). However, the effectiveness of philanthropic CSR activities is often debated, and some critics argue that philanthropic CSR is at times used as a marketing tool to enhance a company's image rather than as a genuine effort to improve and/or solve social and environmental issues (Stahl et al., 2020).

Philanthropic CSR has become an important tool for businesses looking to impact society while enhancing their brand image positively. Companies like Marks and Spencer (M&S) have been particularly active in this area, supporting local communities through various initiatives. While there are limitations and challenges associated with philanthropic CSR, growing evidence shows that it positively impacts local communities when effectively implemented (Jory et al., 2019). By taking a holistic approach to CSR and working closely with local communities, companies can maximise the impact of their philanthropic initiatives and contribute to the sustainable development of society.

The impact of philanthropic CSR on local communities has been the subject of much research in recent years. Many studies have found that philanthropic CSR can positively impact a community by providing the much-needed resources and support for local initiatives. For example, a study by Kusumawardhani and Herawati (2020) found that philanthropic CSR initiatives in Indonesia positively impacted local communities by improving access to education, healthcare, and basic infrastructure. Another study by Haron and Dewanti (2022) found that philanthropic CSR initiatives in Malaysia resulted in poverty reduction and community development.

However, some studies have also found that philanthropic CSR has its fair share of limitations and drawbacks. For example, a study by Hattori and Jones (2018) found that philanthropic CSR initiatives in Japan had limited impact on local communities, as they often failed to address underlying social and economic issues. Similarly, a study by Van Stel and Nijhof (2019) found that philanthropic CSR initiatives in the Netherlands had a limited impact on community development. Imperatively, the initiatives often lacked a long-term perspective and were poorly integrated into local development strategies.

Despite these limitations, growing evidence shows that philanthropic CSR positively impacts local communities. This is particularly true when companies take a holistic approach to CSR, focusing on the long-term sustainability of their initiatives and working closely with local communities to identify their needs and priorities. For example, a study by Johanson and Jansson (2021) found that a holistic approach to CSR in Swedish companies, including philanthropic initiatives, positively impacted employee engagement and overall company performance.

One company that has been particularly active in philanthropic CSR is Marks and Spencer (M&S), a leading British retailer (Souza-Monteiro & Hooker, 2017). Marks and Spencer (M&S) is a well-known retail company with a history of philanthropic CSR initiatives. M&S operates over 950 stores in the UK and has a significant presence in South Wales (Jory et al., 2019). The company has a reputation for promoting sustainable and ethical business practices and has received numerous awards for its CSR activities (Marks and Spencer, 2023). The company's CSR initiatives are presented in various themes, including promoting sustainable practices for the environment, supporting the local communities through activities like local hiring and maintaining social diversity at the workplace representative of the local community (Eger et al., 2017).

1.2 Significance of the Study

With the increasing focus of the corporate world and global governments to enhance social responsibilities within their domain, it is important to study how firms adapt their operations and cultures to be socially responsible. This includes looking at their key structural organisation and decision-making processes in human resource management and how the company impacts the lives of the community and stakeholders of the business where it is located (Freeman & Dmytriyev, 2017). Marks and Spencer is not an exemption, but one of the companies of great importance and impact in retail. Their philanthropic CSR model helps better understand how companies adopting the same model impact the lives of the people and the environment within which they are established. Therefore, it is important to review their operations and activities critically

1.2 Rationale for the Study

CSR has become a significant concept in the business world, as companies are expected to contribute to sustainable development by balancing economic, social, and environmental objectives (Chen et al., 2021). CSR can take various forms, including legal, ethical, and philanthropic responsibilities. Philanthropic CSR, also known as charitable giving or corporate philanthropy, is a voluntary contribution of resources by a company to a local community, such as donations, sponsorships, and volunteering. The concept of Philanthropic CSR has gained significant attention in recent years as a means of promoting corporate social responsibility and creating a positive impact on local communities (Chen et al., 2021).

Despite the widespread recognition of the importance of CSR, there is limited research on the impact of philanthropic CSR on local communities. This study seeks to address this literature gap by exploring the impact of M&S's philanthropic CSR activities on the local community in South Wales. Therefore, it is essential to explore the impact of philanthropic CSR on local communities and understand the factors that contribute to positive and negative outcomes.

1.2.1 Research Aim

This study aims to explore the impact of philanthropic CSR on a local community in South Wales, using Marks and Spencer as a case study. The study examines the impact of M&S philanthropic CSR initiatives on the local community in South Wales and provides insights into the motivations and strategies behind such initiatives. The study will also identify the challenges and opportunities that arise from these initiatives and provide recommendations for Marks and Spencer and other companies regarding their philanthropic CSR strategies.

1.3 Research Question

What is the impact of philanthropic CSR on a local community, and how effective are Marks and Spencer's philanthropic CSR initiatives in promoting sustainable development and social well-being in South Wales?

1.4 Objectives

- To examine the nature and scope of philanthropic CSR initiatives and identify the key stakeholders involved.
- To analyse the impact of philanthropic CSR initiatives on the local community regarding social, economic, and environmental outcomes.
- To evaluate the effectiveness of M&S's philanthropic CSR initiatives in contributing to sustainable development and social well-being in South Wales and to identify best practices and areas for improvement.

1.5 Structure

This study is divided into five chapters. Chapter 1 introduces the study, including the background and significance, the research question and objectives, and an overview of the study. Chapter 2 reviews the literature on Philanthropic CSR, including definitions, theoretical frameworks, how philanthropic CSR is practiced in other regions of the world, the goals of philanthropic CSR and how they align with the UN's sustainable development goals and previous studies on the impact of philanthropic CSR on local communities. Chapter 3 describes the methodology used in this study, including research design, data collection methods, sampling strategy, ethical considerations, data analysis techniques and limitations. Chapter 4 presents the findings and discussion of this study, including the nature and extent of Marks and Spencer's philanthropic CSR initiatives in South Wales, the impact of these initiatives on the local community, and the factors contributing to the success or failure of philanthropic CSR initiatives. Chapter 5 provides a conclusion to this study, including a summary of the key findings, contributions to the existing literature, limitations of the study, and recommendations for future research.

Chapter 2

2 Literature Review

2.1 Introduction

Corporate social responsibility (CSR) is a concept that has become increasingly popular among companies, with many organizations adopting various forms of CSR initiatives to demonstrate their commitment to society (Agudelo et al., 2019). One of the most widely recognised forms of CSR is philanthropic CSR, which involves donating money or resources to various charitable causes (G. Gregory Robert, 2017). Philanthropic CSR is considered an essential part of CSR because it helps improve a company's image and benefits the local communities. This literature review explores the impact and importance of philanthropic CSR to local communities, theoretical frameworks on CSR and philanthropic CSR, the relationship between philanthropic CSR and community development Wales. The review also compares and contrasts the level of philanthropic CSR in Africa, Asia and Europe. The review also discusses the criticisms of philanthropic CSR initiatives and literature gap topics.

2.2 Definition of Philanthropic CSR and Its Importance to Local Communities

Philanthropic CSR refers to a company donating money or resources to various charitable causes (Eger et al., 2017). In essence, philanthropic CSR initiatives aim to improve the well-being of local communities and demonstrate a company's commitment to society. Everything a business does has a consequence on the business itself, its customers and the community around it. Because of this, firms that adopt philanthropic,

corporate social responsibility practices are perceived as socially responsible across various paradigms (Glenton et al., 2021).

On the other hand, the impact of philanthropic CSR on local communities has been widely documented in the literature. For instance, Nguyen et al. (2020) found that philanthropic CSR initiatives positively impact organisational commitment, trust, and identification. This positive impact is attributed to the fact that employees of a company feel proud to be associated with a company that demonstrates its commitment to society. Additionally, philanthropic CSR initiatives have been found to increase sales growth in the UK retailing sector (Nyame-Asiamah & Ghulam, 2019). Therefore, it is important to review and study philanthropic CSR as it impacts people's lives directly, unlike other forms of CSR such as environmental, economic and ethical responsibility, since philanthropic CSR operates on the 'giveback to the community' model (Kim & Austin, 2019).

2.3 Philanthropic CSR and Community Development

The available literature on previously done studies on CSR has discussed the relationship between philanthropic CSR and community development. Scholars have severally considered philanthropic CSR initiatives an important part of community development because such initiatives provide local communities with resources that could otherwise be unavailable. For instance, according to Glenton et al. (2021), community health workers play a vital role in the well-being of local communities. This is because the implementers of philanthropic CSR initiatives are not only trained to perform their professional practice to the specific demographic but also a majority of them are deliberately selected from the same community. As a result, this approach

brings more tidings and benefits to the community than bringing people from other communities whom they are not familiar with or are not conversant with the specific community's social, political, economic and cultural needs (Glenton et al., 2021).

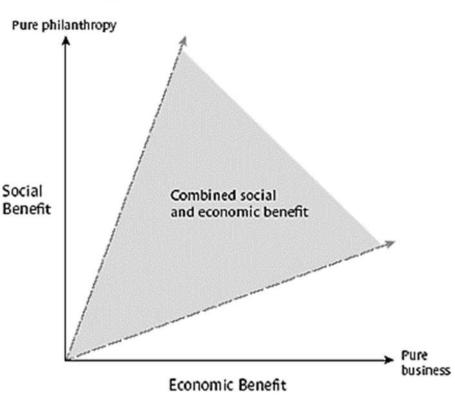
Notwithstanding, philanthropic CSR initiatives provide workers with the resources they need to work effectively. Additionally, philanthropic CSR initiatives have been found to improve local communities' education and health outcomes (Kim et al., 2017). Apart from the value added by the employed individuals, philanthropic CSR also ensures a smooth flow of resources between different community sectors, including production and manufacturing sectors which bring the community the wealth needed for social and economic development.

2.3.1 The Impact of Philanthropic CSR on Community Development

One of the key benefits of philanthropic CSR is that it contributes to the development of local communities. This take various forms, including donations to charities, volunteering, or supporting local businesses (Garg & Ambrosius, 2018). When companies engage in philanthropic activities, they help address social and environmental issues that affect the communities in which they operate. For instance, companies can support educational programs, provide access to healthcare services, or invest in renewable energy sources to reduce carbon emissions. By doing so, companies create a positive impact on society while at the same time improve their reputation, leading to increased customer loyalty and sales (Kim & Austin, 2019).

Figure 1 below visually illustrates the convergence of interests between the social and economic benefits of philanthropic initiatives. As seen in the figure, the more a company engages in philanthropic initiatives, the more social and economic benefits

the company garners from those activities. This is because the firms directly interact with the communities around them, making the communities feel included in the prowess and progress of the firm and hence support it (Knight & Ellson, 2017).



A Convergence of Interests

Figure 1. A convergence of interest between social and economic benefits of philanthropic CSR (Source: <u>Harvard Business Review</u>)

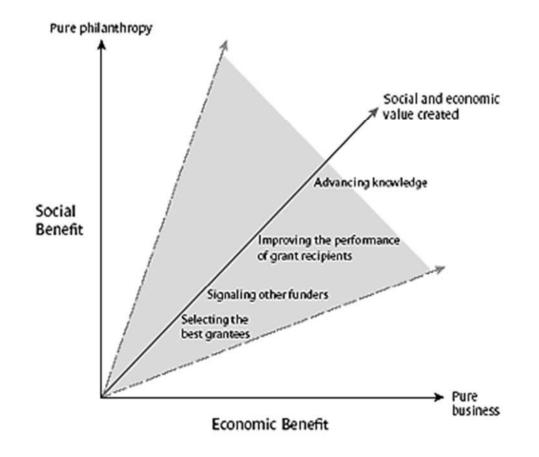
Philanthropic CSR has a range of positive impacts on local communities. One of the primary benefits is that it contributes to the community's economic development by creating jobs and promoting entrepreneurship. This claim is backed up by a study by Singh and Misra (2021-b) who found that philanthropic CSR activities positively impact the economic growth of local communities, particularly in areas with low economic development. This is because philanthropic CSR activities support the development of small and medium-sized enterprises and other local businesses. In addition, local hiring and education builds economic and social returns to the local community, thus establishing a symbiotic relationship between the business and the local people.

Another benefit of philanthropic CSR is that it contributes to the community's social development by addressing social and environmental issues. For example, philanthropic CSR initiatives support community's healthcare services, education, and other social services that improve the quality of life of people in the community. A study by Trendafiova et al. (2017) found that philanthropic CSR activities positively impact social development by supporting community development programs. This way, the standard of living and the quality of life are greatly improved, making the community reap the company's benefits almost directly.

2.3.2 Maximizing the Social Benefits of Philanthropic CSR

Companies need to understand the relationship between competitiveness and social benefits to decide where to concentrate their philanthropic activities (Rendtorff, 2017). This is because not all areas need attention, and the philanthropic activities of corporate firms must yield the highest level of benefits to both the target communities and the company. As a result, this reciprocity creates a balance upon which firms balance the effectiveness of their charitable activities (Rendtorff, 2017).

In a Harvard Business Review article on the competitive advantage of philanthropic CSR to corporate companies, Porter and Kramer (2002) outline how companies can create the best social value out of their philanthropic activities. According to Porter and Kramer (20002), charitable organizations can create the best social value by "selecting the best grantees, signalling other funders, improving the performance of grant recipients, and advancing knowledge and practice in the field." It has been proven that these efforts build upon each other to create even a more excellent value to local communities, as shown In Figure 2 below.



Maximizing Philanthropy's Value

Figure 2. Maximizing Philanthropy's Value and Social Benefits (Source: <u>Harvard</u> <u>Business Review</u>).

The four principles identified above ensure that companies that engage stakeholders such as customers, employees, and community leaders in the design of philanthropic CSR initiatives help ensure that the initiatives address real community needs and have a more significant socio-economic impact (Irshad et al., 2017). This engagement also helps companies build relationships with key stakeholders and create buy-in for their CSR initiatives.

For the initiatives to have a profitable ROI, companies should adopt a long-term view (Hoque et al., 2018). Philanthropic CSR initiatives should be long-term investments in the community rather than one-time donations. As Irshad et al. (2017) posits, companies should aim to create sustainable, long-term impact by investing in programs with measurable outcomes that can be scaled up over time.

Moreover, companies can maximize the social benefits of their philanthropic activities to target communities by aligning their philanthropic CSR initiatives with their core business strategy (Kim et al., 2017). This ensures that CSR initiatives are integrated into the overall business strategy, and the company can leverage its strengths and expertise to create social impact in a meaningful way. Measuring and reporting on the impact of philanthropic CSR initiatives helps companies assess their effectiveness and identify areas for improvement (Irshad et al., 2017). This transparency also builds trust with stakeholders and demonstrates the company's commitment to social responsibility.

2.4 Theoretical Frameworks on CSR and Philanthropic CSR

CSR is a relatively young concept in its application and implementation in the corporate world and thus different theories would significantly help understand it (Hoque

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et al., 2018). Several theoretical frameworks can be used to explain CSR and philanthropic CSR. These theoretical frameworks provide insights into why companies engage in CSR and how it can impact stakeholders. This section will explore five theoretical frameworks that provide different perspectives on CSR and philanthropic CSR. They include stakeholder theory, resource-based view theory, contingency theory, best fit vs best practices model, and Hofstede's cultural dimension theory.

2.4.1 Stakeholder Theory

Stakeholder theory argues that companies are responsible for multiple stakeholders, including shareholders, employees, customers, suppliers, and the community (Carroll, 2015). The theory suggests that companies must consciously adopt a long-term perspective of their firm and consider how their actions affect their stakeholders (Freeman & Dmytriyev, 2017). Stakeholder theory provides a framework that gives an insightful understanding of how different corporations relate with their stakeholders and how they take responsibility for their actions. As a result, it is easy to understand what the firms perceive to be right and wrong in developing practices and cultures that are acceptable and socially effective (Stahl et al., 2020).

Under the stakeholder theoretical framework, companies generate profits while also creating social and environmental value. Philanthropic CSR aligns with stakeholder theory, which involves using company resources to benefit society. Companies can improve their reputation and build stakeholder trust by supporting social causes and investing in the community. This increases customer loyalty, employee engagement, and long-term profitability (Yusof et al., 2015). Imperatively, engaging in philanthropic CSR enables companies to satisfy the needs and expectations of their stakeholders, leading to better financial performance and reputation.

2.4.2 Resource-Based View Theory

Resource-based view theory suggests that a company's resources and capabilities provides a competitive advantage to the company (Bolourian et al., 2021). Hitt et al. (2015) argue that companies under CSR should focus on leveraging their strengths to create shareholder value. Under this framework, CSR is a means used to leverage a company's resources to create social and environmental value. By doing so, companies can differentiate themselves from competitors, attract customers who value sustainability and social responsibility, and improve their long-term financial performance.

In the context of CSR, this means that companies should focus on initiatives that align with their core competencies and can generate a return on investment. Here, philanthropic CSR can be viewed as leveraging a company's resources to create value for stakeholders (Eger et al., 2017). By investing in social causes that align with their core competencies, companies can improve their reputation and build trust with customers, employees, and other stakeholders. This increases brand loyalty, customer retention, and long-term profitability.

2.4.3 Contingency Theory

Contingency theory argues that there is no "one-size-fits-all" approach to CSR, and the most effective CSR strategy depends on a company's internal and external environment (McAdam et al., 2019; Singh & Misra, 2021). This theory argues that companies should tailor their management practices to the unique characteristics of their environment, including the industry, market conditions, and organisational culture (McAdam et al., 2019). Under this framework, companies must consider industry size, culture, and stakeholder expectations when developing their CSR strategy. For instance, a company operating in the oil and gas industry should focus on reducing carbon emissions, while a company in the retail industry could focus on reducing plastic waste (Knight & Ellson, 2017).

In the context of CSR, contingency theory suggests that companies should adopt a flexible approach to philanthropic CSR. This means that companies should tailor their philanthropic initiatives to the specific needs of the communities in which they operate (McAdam et al., 2019). For example, a company operating in a developing country should prioritise initiatives that support education, healthcare or access to clean water. In contrast, a company in a developed country could focus on initiatives that support environmental sustainability.

2.4.4 Best Fit vs Best Practices Model

The best fit vs. best practices model suggests that the effectiveness of a company's CSR strategy depends on whether it fits with the company's internal and external environment (Musa et al., 2021). The best fit vs. best practices model suggests two approaches to HRM—the best-fit model and the best-practices model. The best-fit model argues that HRM practices should be tailored to the organisation's specific needs. In contrast, the best practices model argues that universal HRM practices should be applied to organisations (Musa et al., 2021). Under this framework, companies must develop a CSR strategy that aligns with their business objectives,

culture, and stakeholders' expectations. This approach leads to a more sustainable and effective CSR strategy than adopting best practices without considering the company's unique context.

In the context of CSR, the best-fit model suggests that companies should adopt a philanthropic CSR strategy that aligns with their unique values and goals. For example, a company strongly committed to environmental sustainability could prioritise initiatives that reduce its carbon footprint or promote renewable energy (Trendafiova et al., 2017). On the other hand, the best practices model suggests that universal philanthropic CSR practices can benefit any organisation, such as supporting education or promoting diversity and inclusion in the community (Kim & Austin, 2019).

2.4.5 Hofstede's Cultural Dimension Theory

Hofstede's cultural dimension theory suggests that cultural values influence how companies approach CSR (Eger et al., 2017). Hofstede's cultural dimension theory emphasises the role of culture in shaping organisational behaviour and values. According to Hofstede (1983), cultural dimensions, such as power distance, individualism, masculinity/femininity, uncertainty avoidance, and long-term orientation, influence how companies approach CSR. For example, countries with high power distance tend to have hierarchical organisations that prioritise the interests of top management and owners (Gallego-Álvarez & Pucheta-Martínez, 2020). In contrast, countries with low power distance emphasise equality and employee participation in decision-making (Gallego-Álvarez & Pucheta-Martínez, 2020).

Therefore, CSR practices that empower employees and promote social justice are more likely to be accepted in countries with low power distance (Gallego-Álvarez &

Pucheta-Martínez, 2020). Similarly, countries with high uncertainty avoidance tend to be risk-averse and prefer to adhere to rules and regulations. Therefore, CSR practices consistent with legal and cultural norms are more likely to be adopted in such countries. Under Hofstede's theoretical framework, it is paramount for companies to consider cultural differences when developing their CSR strategy. For instance, companies operating in collectivist cultures should focus on social responsibility and community development, while those operating in individualistic cultures could focus on individual rights and freedoms.

2.5 Goals of Philanthropic CSR

Philanthropic CSR is the commitment of businesses to engage in activities that benefit society beyond their primary goal of generating profit. The goals of philanthropic CSR vary depending on the company and its values, but generally, they fall under five main categories: community development, environmental sustainability, employee wellbeing, ethical business practices, and philanthropy (von Schnurbein et al., 2016). This section will discuss each of these goals in detail.

2.5.1 Community Development

One of the primary goals of philanthropic CSR is to support the development of local communities where the business operates (Singh & Misra, 2021-b). This includes creating job opportunities, investing in infrastructure, and supporting social programs such as education and healthcare. Community development aims to ensure that businesses contribute to the well-being and economic growth of the communities in which they operate (Singh & Misra, 2021-b). By investing in the community, businesses positively participate in improving the well-being of communities while also improving their reputation, and creating a positive image, thus attracting more customers and investors

2.4.2 Environmental Sustainability

Environmental sustainability is another crucial goal of philanthropic CSR. This goal aims to reduce the negative impact of business operations on the environment, such as greenhouse gas emissions, water pollution, and waste disposal (Knight & Ellson, 2017). Companies can achieve environmental sustainability by adopting sustainable business practices, such as using renewable energy sources, reducing carbon emissions, and implementing waste reduction strategies. By promoting environmental sustainability, businesses demonstrate their commitment to the planet's long-term health and contribute to a better future for all.

2.4.3 Employee Well-being

Employee well-being is another essential goal of philanthropic CSR. This goal aims to support employees' health, safety, and overall well-being (Nguyen et al., 2020). Companies can achieve this by providing a safe and healthy work environment, offering competitive wages and benefits, and providing opportunities for training and career development. By promoting employee well-being, businesses improve employee retention rates, enhance productivity, and create a more engaged and motivated workforce.

2.4.4 Ethical Business Practices

Ethical business practices are a fundamental goal of philanthropic CSR. This goal aims to ensure that companies operate in a socially responsible and ethical manner (Rendtorff, 2017). This includes adhering to ethical business standards, such as avoiding corrupt practices, promoting fair labour practices, and respecting human rights (Rendtorff, 2017). By promoting ethical business practices, companies can build trust and credibility with customers and stakeholders and demonstrate their commitment to social responsibility.

2.4.5 Philanthropy

Philanthropy is the act of donating, money, or resources for charitable causes. It is an essential goal of philanthropic CSR, as it allows businesses to give back to society and support social causes that align with their values and community needs (von Schnurbein et al., 2016). Philanthropy can take many forms, such as donating to charities, supporting social programs, and sponsoring events that promote social causes. By engaging in philanthropic activities, businesses improve their reputation, enhance brand loyalty, and demonstrate their commitment to social responsibility.

In summary, philanthropic CSR is an essential aspect of modern business practices. By setting and achieving philanthropic goals, companies demonstrate their commitment to social responsibility and contribute to the well-being of society. The five primary goals of philanthropic CSR, including community development, environmental sustainability, employee well-being, ethical business practices, and philanthropy, are crucial for businesses to achieve long-term success and positively impact society.

2.5 Philanthropic CSR in Africa, Europe, and Asia

Companies practice philanthropy differently on different continents based on each region's unique socio-economic, cultural, and political contexts. With the unique contexts come unique challenges that companies must overcome to make philanthropic initiatives successful. Here are some examples of how companies practice philanthropy in Africa, Europe, and Asia.

2.5.1 Africa

Many multinational companies practice philanthropy to address the continent's social and economic challenges, including poverty, inequality, limited access to education, community development initiatives, and healthcare (Gregory, 2017). Companies such as Shell Petroleum Development Company (SPDC) and MTN have established foundations and programs to support education and healthcare initiatives across various African countries (Kühn et al., 2015). For instance, the MTN Foundation has funded multiple healthcare interventions and mobile clinics in Nigeria, Rwanda, and Uganda (G. Gregory Robert, 2017). In addition, the SPDC has provided scholarships and other educational support to thousands of students in Nigeria and abroad.

Apart from education and healthcare, some multinational companies in Africa also practice philanthropy to support community development initiatives. For example, the Anglo-American mining company has established a social investment program that supports community development projects in South Africa, Namibia, and Zimbabwe (Adeleye et al., 2019). The program funds water and sanitation projects, community infrastructure, and entrepreneurship development (Adeleye et al., 2019). However, due to the complex socio-economic and political conditions in most African countries, there are unique challenges to the effective practice of philanthropic CSR. One of the most significant challenges is the need for more infrastructure and essential services in many areas (Adeleye et al., 2019). Companies operating in Africa must take a holistic approach to philanthropic CSR, which addresses specific social issues and broader development needs, such as infrastructure and access to essential services like healthcare and education.

Another challenge is corruption and weak governance in many African countries (Kühn et al., 2015). Companies find it challenging to ensure that their philanthropic efforts genuinely reach the intended beneficiaries and not siphoned off by corrupt officials or intermediaries (Kühn et al., 2015). To overcome this challenge, companies must work closely with local stakeholders, including civil society organizations and community leaders to ensure their philanthropic efforts are effectively targeted and reach the intended beneficiaries (Kühn et al., 2015).

2.5.2 Europe

Many companies in Europe practice philanthropic CSR by providing financial support and resources to local communities and non-profit organizations (Fassin et al., 2014). The European Union also plays a crucial role in promoting CSR among businesses operating in the region (Idowu & René Schmidpeter, 2015). One notable example is Unilever, a British-Dutch multinational consumer goods company, which has been recognized for its philanthropic efforts in Europe (Raj, 2023). Unilever has implemented various CSR initiatives in different European countries, such as promoting sustainable agriculture in Italy and supporting food banks in the Netherlands (Raja,

2021). The company has also launched the Unilever Sustainable Living Plan, which aims to improve the health and well-being of people worldwide while reducing its environmental impact (Raja, 2021).

Another company that practices philanthropic CSR in Europe is IKEA. The Swedish furniture retailer has implemented various sustainability and social responsibility initiatives, such as supporting renewable energy, promoting fair labour practices, and donating furniture to refugees (IKEA, 2022). The company also launched the Better Cotton Initiative, which aims to promote sustainable cotton production and improve the livelihoods of cotton farmers worldwide (IKEA, 2022).

Furthermore, European companies also engage in philanthropic CSR by supporting education and research institutions both in Europe and in other continents like Africa (Fassin et al., 2014). For instance, Novartis, a Swiss multinational pharmaceutical company, has established various partnerships with European universities to support the research and development of new drugs (Novartis, 2019). The company also supports education and public health initiatives in European countries, such as providing access to affordable healthcare in Romania and supporting cancer research in Spain.

In addition, the European Union has also implemented various policies to promote philanthropic CSR among businesses operating in the region (Idowu & René Schmidpeter, 2015). For instance, the EU has launched the European Social Fund, which provides financial support to organizations that promote social inclusion and combat poverty (Idowu & René Schmidpeter, 2015). The EU has also established the

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European Investment Bank, which provides loans and financial support to businesses implementing sustainable and socially responsible practices.

2.5.3 Asia

A mix of traditional and modern approaches characterizes philanthropic CSR initiatives in Asia. Companies in Asia use philanthropic CSR initiatives to tackle various social, economic, and environmental issues. Some of Asia's common philanthropic CSR initiatives include education, poverty alleviation, disaster relief, and environmental sustainability (Gregory, 2017).

One of Asia's notable philanthropic CSR initiatives is the Tata Group, a multinational conglomerate based in India (Jain et al., 2020). The Tata Group has a long-standing tradition of philanthropy, and its philanthropic initiatives in India have been instrumental in addressing social issues such as poverty, education, and healthcare. The Tata Group has established several foundations and trusts, such as the Tata Trusts and the Sir Dorabji Tata Trust to support philanthropic activities in India (Garg & Ambrosius, 2018).

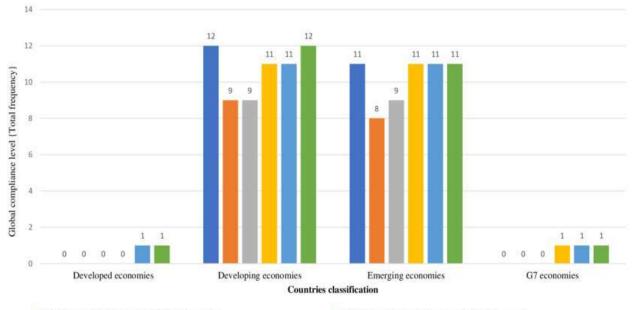
Another notable philanthropic initiative in Asia is the contribution of humanitarian and non-governmental organizations (NGO) that focus on disaster relief, education, and environmental protection (Sciortino, 2017). For example, the Tzu Chi Foundation has branches in over 50 countries worldwide (Yan et al., 2018). The Tzu Chi Foundation has been involved in several disaster relief efforts in Asia, such as the 2004 Indian Ocean tsunami, the 2011 Tohoku earthquake and tsunami in Japan, and the 2013 Typhoon Haiyan in the Philippines (Yan et al., 2018). Companies like Alibaba and Tencent have also embraced philanthropic CSR initiatives in China. For example, Alibaba has established the Alibaba Poverty Relief Fund, which aims to tackle poverty in China by providing education, healthcare, and other support to impoverished communities (Sun & Guo, 2022). On the other hand, Tencent has established the Tencent Foundation, which focuses on education, healthcare, and disaster relief in China (Zhao & Dou, 2019).

However, despite the growing number of philanthropic CSR initiatives in Asia, there are concerns about the effectiveness of these initiatives (Irshad et al., 2017). For example, some critics argue that some philanthropic initiatives in Asia are unsustainable and fail to address the root causes of social and economic issues. There are also concerns that some companies engage in philanthropy to enhance their reputation rather than genuinely addressing social issues (Sun & Guo, 2022).

2.7 Aligning Philanthropic CSR with United Nation's Sustainable Development Goals

One of the primary goals of philanthropic CSR is to improve the quality of life for individuals in the community. This goal aligns with the United Nations SDG #3, which aims "to ensure healthy lives and promote well-being of people of all ages" (Kim, 2018). Many companies engage in philanthropic activities that promote health and wellness in their communities. For example, Johnson & Johnson has implemented programs that aim to improve maternal and child health, such as the Mobile Alliance for Maternal Action (MAMA) program (Hancock, 2018). By providing maternal health education and support, MAMA aims to improve the health of mothers and children in underserved communities.

Another goal of philanthropic CSR is to promote sustainable development. This goal aligns with the United Nations SDG #9, which aims "to build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation" (United Nations, 2015). Companies can promote sustainable development by reducing waste and carbon emissions, investing in renewable energy, and supporting sustainable agriculture. For example, Coca-Cola has implemented a water stewardship program that aims to protect water resources and promote sustainable agriculture in its communities (The Coca-Cola Company, 2021).



CSR/Sustainability Committee {Total frequency}

UN ILO compliance {Total frequency}

Explicit disclosure of commitment to Business Ethics {Total frequency}

- UN Global Compact Signatory (Total frequency)
- Human Rights Policy (Total frequency)
- Publishes Policy on Whistle blower Protection (Total frequency)

Figure 3. A comparative bar graph showing the level of compliance with human rights by MNCs operating in developing and emerging economies (Source:

<u>ResearchGate</u>)

Philanthropic CSR also aims to support social justice, which aligns with the United Nations SDG #10, which aims to reduce inequality within and among countries (United Nations, 2015). Companies can support social justice through initiatives that promote diversity, equity, and inclusion in the workplace and programs that address social and economic inequality in the community. For example, Microsoft has implemented a Diversity and Inclusion program that aims to create an inclusive workplace culture and increase the representation of underrepresented groups in its workforce (Mcintyre, 2021).

In addition to these specific goals, philanthropic CSR promotes sustainable business practices that benefit society and the environment. This goal aligns with the United Nations SDG #12, which aims "to ensure sustainable consumption and production patterns." Companies can promote sustainable business practices by reducing waste, improving supply chain sustainability, and investing in renewable energy (United Nations, 2015). For example, IKEA has implemented a sustainability strategy to promote sustainable production and consumption practices throughout its supply chain (IKEA, 2022).

Another important goal of philanthropic CSR is to promote education and lifelong learning. This goal aligns with the United Nations SDG #4, which aims "to ensure inclusive and equitable education and promote lifelong learning opportunities for all"

(United Nations, 2015). Companies can promote education and lifelong learning by providing scholarships, supporting vocational training programs, and promoting digital literacy. For example, Google has implemented a program called Grow with Google, which aims to provide free training and tools to help people acquire digital skills and grow their businesses (Google, 2021).

In summary, philanthropic CSR aims to achieve several goals, including improving the quality of life for individuals, promoting sustainable development, supporting social justice, sustainable business practices, and promoting education and lifelong learning. These goals align with various United Nations Sustainable Development Goals, highlighting the importance of corporate social responsibility in achieving a sustainable future. Companies can contribute to a more sustainable and equitable world by aligning their philanthropic CSR initiatives with the SDGs.

2.7 Criticisms of Philanthropic CSR

Philanthropic CSR initiatives have been subject to criticism due to several reasons. Although these initiatives have good intentions, some flaws need to be addressed. This section aims to highlight some common criticisms of philanthropic CSR initiatives. One of the criticisms is that these initiatives can divert attention from actual social problems (Ananzeh et al., 2022). Companies may focus on charitable activities to gain positive publicity while ignoring their own social and environmental impact. This can lead to a false sense of social responsibility, as the company fails to address the root causes of social problems (Ananzeh et al., 2022).

Another issue with philanthropic CSR initiatives is that they can reinforce social inequalities, particularly if not aimed at the most vulnerable members of society (Dal Mas et al., 2021). For example, a company may donate money to build a new hospital, but if only those who can afford it can access it, such a facility does little to address social inequalities. Instead, companies should engage in CSR initiatives to bridge the gap between local communities' social and economic wealth (Dal Mas et al., 2021).

A lack of accountability is another shortcoming of philanthropic CSR initiatives. Companies often carry out these initiatives with little oversight or accountability. Ananzeh et al. (2022) note that a lack of accountability results in a lack of transparent systems to ensure that the money donated is used effectively or that the intended beneficiaries fully benefit. This way, the initiatives would be effective and solve the lack of transparency, which would otherwise lead to suspicion about the company's motives (Ananzeh et al., 2022). Suppose a company is not transparent about its charitable activities, it would be challenging to determine whether the company is genuinely committed to social responsibility or merely attempting to gain positive publicity.

Philanthropic CSR initiatives can also fail to address the root causes of social problems, resulting in limited long-term impact. This is especially true if philanthropic CSR initiatives are driven by strategic self-interest rather than a genuine desire to do well (Eger et al., 2017). For instance, a company may donate money to a charity aligned with its business interests rather than a charity working on a pressing social issue. In another example to illustrate this concept, a company may donate money to build a school, but if the education system is fundamentally flawed, the donation's impact would be limited. In the same breadth, philanthropic CSR initiatives are criticised for their

inefficient use of resources. Companies may spend large sums of money on charitable activities, but if the money is not used effectively, it leads to wastage of the company's resources (Singh & Misra, 2021b).

Philanthropic CSR initiatives can also be used as greenwashing, where companies make token gestures towards social responsibility to distract from their negative environmental impact (Wu et al., 2020). This is particularly problematic if the company's philanthropic activities are not aligned with its core business practices. According to Wu et al. (2020), "greenwashing" refers to companies using CSR initiatives as a marketing tool to create a positive image without making meaningful changes to their business practices. This leads to scepticism among stakeholders and a lack of trust in the company's motives.

Finally, philanthropic CSR can create dependency among the local community. This occurs when the community becomes reliant on the company's support and does not develop its own capacity to address social and economic issues (Freeman & Dmytriyev, 2017). As a result, this leads to a situation where the community becomes dependent on the company for support rather than developing its own capacity to address issues affecting them. In the end, philanthropic CSR will have done more harm than good to that community.

2.8 Literature Gap

This literature review has highlighted the limited literature on philanthropic CSR, especially in the retail industry. Notably, the concept of CSR is still under development since it is a new element of major businesses, with some countries making it mandatory, like India (ClearTax, 2022). With the concept dating back to the last

century—1953, there is limited knowledge on how companies can effectively and transparently use philanthropic CSR without integrating marketing or community outreach. However, the available literature and studies provide limited knowledge, especially on the retail industry and various frameworks that would be helpful in better understanding the company and the market expectations of the firms in an effort to uphold social responsibility and accountability.

Chapter 3

3 Methodology

The methodology chapter outlines the research design, data collection methods, and analysis techniques used to investigate the impact of philanthropic CSR initiatives on the local communities of South Wales, using Marks and Spencer as a case study. This chapter is divided into several sections, including research design, data collection methods, data analysis techniques, and ethical considerations.

3.1 Research Design

This study uses a qualitative research design. The qualitative approach is ideal for capturing the rich, detailed data that would provide a deeper understanding of the state of M&S philanthropic CSR on the local community in South Wales (Bengtsson, 2016). In particular, this research involves a review of integrated secondary sources such as peer-reviewed journals, government and agency websites, M&S annual reports, case studies, and press releases from previously done research. This diversity of data sources enhances the validity and reliability of the study's findings.

3.2 Study Area

The study area for this research is South Wales, United Kingdom, where Marks and Spencer has a significant presence. South Wales is a region of Wales, known for its beautiful landscapes and rich history (Watkin, 2012). It is an important economic hub in the United Kingdom, with a diverse economy that includes industries such as manufacturing, construction, and finance (Government of Wales, 2015). South Wales has a population of approximately 2.2 million people, with Cardiff being the largest city in the region (Government of Wales, 2021).

Marks and Spencer have several stores located in South Wales, including supermarkets and department stores (Marks and Spencer, n.d.). The company has been operating in the region for many years and has a strong reputation for its commitment to CSR. Given the company's presence and its philanthropic CSR initiatives in South Wales, it is an ideal location for this study.

3.2.1 Target Population

The target population for this study includes individuals who are directly impacted by Marks and Spencer's philanthropic CSR initiatives in South Wales. This includes customers, employees, and members of the local community who have been involved in or benefited from the company's CSR programs. This ranges from individuals who have received support from the company's charity partnerships, to members of environmental and social groups who have worked with Marks and Spencer to promote sustainability and community development.

3.3 Sampling Method and Procedure

The sampling method used in this study will be purposive sampling. Purposive sampling is a non-random sampling method that involves selecting samples for the study that is most likely to provide relevant and useful data based on the researcher's knowledge and expertise of the topic (Busetto et al., 2020). The sample data for this study was collected through a comprehensive online search of publicly available information such as company websites, online databases, press releases, government

statistics, and news articles. This was done on the merit of relevance and involvement with Marks and Spencer's philanthropic CSR initiatives in South Wales.

3.3.1 Sample size

The sample size for this study was determined based on the saturation point, which is the point at which additional data collection no longer results in new insights or themes (Bengtsson, 2016). The aim was to collect and analyse as many articles, journals, press releases and case studies that are associated with Marks and Spencer's philanthropic CSR initiatives in South Wales. This sample size is appropriate for a qualitative study of this nature, as it allows for a deep exploration of the experiences and perspectives of the available data. Additionally, the study used purposive sampling to ensure that the data used are representative of the target population and to maximize the diversity of perspectives included in the study.

Overall, the target population for this study includes groups or organizations impacted by Marks and Spencer's philanthropic CSR initiatives in South Wales. By targeting this population, the study aims to provide a comprehensive understanding of the impact of these initiatives on the local community and to identify areas where the company can improve its CSR programs to serve its stakeholders' needs better.

3.4 Data Collection Methods and Instruments

This study used secondary data analysis as an appropriate choice because it allows the researcher to explore existing data sources relevant to the research question (Bengtsson, 2016). The data sources for this study include academic articles, reports, and publications related to philanthropic CSR, community development, and sustainability reports. The data collected from these sources will be analysed to gain insights into the impact of philanthropic CSR on the local community of South Wales. In addition, the data collected will be used to evaluate the effectiveness of the CSR initiatives implemented by Marks and Spencer in the community.

The use of secondary data analysis was appropriate for this study because it allowed the researcher to access a wide range of data sources that would not have been possible through primary data collection (Busetto et al., 2020). These sources provided valuable information that is relevant to the research question and was used to support the study's findings. Also, secondary data analysis allowed the researcher to analyze data that has been collected over a long period (Idowu & René Schmidpeter, 2015). The use of longitudinal data can provide insights into the changes that have occurred in the community over time. This is especially useful when exploring the impact of philanthropic CSR on the local community of South Wales, as it allows the researcher to evaluate the effectiveness of the initiatives implemented by Marks and Spencer over a period.

In terms of the instruments used for data collection, the researcher used a data extraction form to collect and record data from the selected sources. The form will include fields for relevant information such as the author, year of publication, methodology, key findings, and limitations. The data extraction form is an appropriate tool for this study because it allows the researcher to collect and organize data from multiple sources systematically. Using a data extraction form also ensures that the data collected is relevant to the research question and that the information is consistent across all sources. It is also a reliable data collection method as the researcher can go back to the sources if there are any discrepancies in the data collected. Using a data extraction form also helps minimize bias in the data collection process, as the researcher collects data based on pre-defined criteria.

The data collected through secondary data analysis will be analysed using content analysis to identify themes and patterns (Bengtsson, 2016). The use of content analysis in this study is an appropriate choice because it allows the researcher to analyse large amounts of data systematically. It also allows the researcher to identify patterns and themes in the data that may not have been immediately obvious. Additionally, content analysis is a reliable method of data analysis as it is based on the objective analysis of text data.

3.6 Validity

The validity of qualitative research used in this study was considered for accurate analysis and interpretation (Zamanzadeh et al., 2015). The researcher ensured that the collected data was reliable and valid through content, construct, internal and external validity to draw accurate conclusions from the study's findings. This study ensured content validity by selecting secondary sources from reputable sources, such as academic journals, books, and reports from international organizations, such as the United Nations. The sources selected were relevant to the research questions and provided a comprehensive understanding of philanthropic CSR initiatives in different continents (Zamanzadeh et al., 2015).

Construct validity was achieved by selecting secondary sources that focused on the research questions' key constructs, such as philanthropic CSR, social benefits, and community development. Moreover, the sources were selected from a wide range of geographical areas to provide a comprehensive understanding of philanthropic CSR initiatives globally.

Internal validity of the selected sources was scrutinized to ensure that the study's findings accurately represent the relationship between the independent and dependent variables being studied (Andrade, 2018). This was achieved through triangulation, which involved using multiple data sources to cross-validate the findings (Andrade, 2018). This was appropriate for this study as the study utilized secondary sources from different continents and countries to triangulate the findings relevant to this study's scope.

To ensure that the study findings would be generalized to other populations and settings, external validity was utilized. Pairing it with purposive sampling and thick description as advised by Andrade (2018), the researcher used secondary sources available from different parts of the world to develop comprehensive understanding of philanthropic CSR initiatives within the global context. Moreover, a thick description was used to provide detailed descriptions of the philanthropic CSR initiatives, which can be applied to other populations and settings.

3.7 Data Analysis

The data collected through secondary sources will be analyzed using a thematic analysis approach in this study. Thematic analysis is an appropriate analysis method for this study because it involves identifying patterns or themes within a data set to provide a detailed rich description of the research topic and objectives as well as identify recurring patterns in findings of previously done studies (Busetto et al., 2020). The first step in the thematic analysis process is to familiarize oneself with the data by reading and re-reading the sources. The researcher must clearly understand the research question and objectives before analysing the data. The next step is to generate initial codes by identifying the data's patterns, themes, and issues. These codes are then grouped into potential themes or sub-themes. Once initial codes and themes have been identified, the researcher will review and refine these themes. This involves checking that the themes are coherent, internally consistent, and distinct. The themes should also reflect the data accurately, meaning they should be grounded in the data and not based on pre-existing assumptions or theories. Once the themes have been finalized, the researcher will report on the findings. This may involve providing a descriptive account of each theme, including quotes and examples from the data to illustrate the key points (Busetto et al., 2020). It may also involve comparing and contrasting the different themes and exploring their relationships.

To ensure the validity and reliability of the analysis, several steps will be taken. The first step is to use multiple coders to analyse the data independently. This will help ensure the themes are not based on personal bias or interpretation. The coders will then compare their results and discuss any discrepancies until a consensus is reached. Another way to ensure the validity and reliability of the analysis is to triangulate the data. This involves using multiple data sources to confirm the findings (Busetto et al., 2020). In this study, the secondary data will be triangulated with data from other sources such as case studies, reports, and academic literature. This will help to confirm the themes identified in the secondary data and provide a more robust and comprehensive analysis. Finally, to ensure the credibility of the findings, the researcher will record the analysis process and provide a detailed description of how the themes were developed. This will allow other researchers to replicate the analysis and confirm the findings.

3.8 Ethical Considerations

The ethical considerations of a research study are of utmost importance to ensure that the study is conducted ethically and responsibly, with due consideration given to the rights and welfare of the participants involved (Andrade, 2018). In this section, we will discuss the ethical considerations that were taken into account in the present study, which involved using secondary data as the method and instruments for data collection.

One of the primary ethical considerations in the use of secondary data is the issue of informed consent. Unlike primary data collection methods, where informed consent is obtained from participants prior to their participation in the study, secondary data is collected from existing sources such as published literature, databases, and other publicly available sources. In this study, no informed consent was required since the data sources used were publicly available and did not involve any direct interaction with human participants.

Another ethical consideration is the issue of confidentiality and privacy. When collecting secondary data, it is important to ensure that the privacy and confidentiality of individuals or organizations that may be involved in the data sources are protected. This includes protecting the identities of individuals and organizations and any sensitive or confidential information that may be present in the data sources. In this study, the researcher was careful to ensure that the identities of individuals and organizations mentioned in the secondary data sources were not revealed. Any sensitive information was treated with due confidentiality.

A further ethical consideration in the use of secondary data is the issue of data ownership and copyright. It is important to ensure that secondary data sources do not infringe upon the rights of the original data owners or copyright holders. This includes obtaining the necessary permissions and licenses for the use of copyrighted materials and giving due credit to the original sources in any publications or reports resulting from the study. In this study, the researcher ensured that all data sources used were properly cited and credited and that any copyrighted materials were used with the necessary permissions and licenses.

Another ethical consideration in the use of secondary data is the issue of data accuracy and reliability. It is important to ensure that the data used in the study is accurate and reliable and that any errors or biases in the data sources are acknowledged and addressed. In this study, the researcher ensured that the data sources used were reliable and accurate, and any errors or biases in the data sources were acknowledged and addressed in the data analysis process.

Finally, a key ethical consideration in the use of secondary data is the issue of data manipulation and falsification. It is important to ensure that the data used in the study is not manipulated or falsified in any way and that the study results are presented accurately and honestly (Andrade, 2018). In this study, the researcher carefully scrutinized the sources chosen and considered for this study to ensure that the data sources used were not manipulated or falsified in any way and that the results of the

study were presented accurately and honestly, without any intentional or unintentional biases.

3.9 Limitations

The limitations of any research are important to consider because they may impact the interpretation of the results and the generalizability of the findings (Andrade, 2018). In this study, the main limitation is that the data collection method was limited to secondary sources, which may have some biases and limitations.

One limitation of using secondary data is that it is not possible to verify the accuracy and reliability of the information (Bengtsson, 2016). This is because others collect the data, and it is not possible to know if the sources are credible or if the information is accurate. Additionally, there may be inconsistencies in how different sources report information, which may impact the analysis and interpretation of the data.

Another limitation is that the research design of this study is qualitative, which means that the analysis is subjective and open to interpretation (Busetto et al., 2020). While qualitative research is useful in providing in-depth insights and understanding of complex phenomena, it may be difficult to generalize the findings to other contexts.

Furthermore, the study area was limited to a specific region or context, which means that the findings may not be applicable to other regions or contexts (Busetto et al., 2020). The target population was also limited to specific stakeholders such as companies and non-profit organizations, and the analysis did not include the perspectives of other stakeholders such as government officials or community members.

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Finally, the study was limited to a specific time period, and the data collection methods did not include recent developments or changes in the field of philanthropy and corporate social responsibility (changes and development in progress and not reported). This means that the findings may not reflect the field's current state but are relevant to current discussions and debates.

In conclusion, Chapter 3 has outlined the research design, data collection methods, and analysis techniques used to investigate the impact of philanthropic CSR on local communities, using Marks and Spencer's initiatives in South Wales as a case study. The qualitative research approach was adopted as the research design, and secondary data sources were used to collect data for analysis for this research study on philanthropic CSR. Qualitative data analysis techniques, including content and thematic analysis, were used to analyse the collected data. Ethical considerations were also considered throughout the research process to ensure the reliability and validity of the data and research findings and analysis.

Chapter 4

4 Findings

4.1 Introduction

This chapter presents the study's findings on the nature and scope of philanthropic CSR initiatives in South Wales, specifically focusing on the impact of Marks and Spencer's philanthropic CSR initiatives on the local community regarding social, economic, and environmental outcomes. The chapter is divided into three main sections corresponding to the study's objectives. The chapter provides a detailed analysis of the data collected through the research method described in Chapter 3.

4.2 Nature and Scope of the Philanthropic CSR Initiatives

This study found that Marks and Spencer's philanthropic CSR initiatives primarily focus on supporting social and environmental causes. For example, it is evident from the collected and analysed sources that Marks and Spencer's philanthropic initiatives are mainly geared towards promoting sustainable development in the communities where it operates (Souza-Monteiro & Hooker, 2017). This is because the initiatives are designed to address various social and environmental issues, including poverty, hunger, access to education, and environmental sustainability (Comparably, n.d.). Marks and Spencer's philanthropic CSR initiatives also reflect the company's commitment to sustainable and ethical business practices. This commitment to CSR is seen through the company's unwavering support and continued operation of programs through long-term visions and goal-setting.

Another notable finding of this study is that the philanthropic initiatives adopted by Marks and Spencer touch on other aspects of CSR, including community projects, environmental conservation and fair trade (Marks and Spencer, n.d.-b). This means the initiatives are all-rounded to ensure they generate the most social and economic returns for the local communities. Figure 3 below illustrates the relationship between philanthropic initiatives and other forms of CSR. The study found that Marks and Spencer's philanthropic initiatives are multifaceted and build on each other.

> Pyramid Diagram of 4 CSR Initiatives Examples Philanthropic, Environmental, Community, Fair Trade



Figure 4. Pyramid diagram of 4 CSR initiatives (Source; Infodiagram)

One of Marks and Spencer's flagship philanthropic CSR initiatives is the Plan A initiative. The Plan A initiative was launched in 2007 and is a comprehensive sustainability plan to promote environmental sustainability and social responsibility. The

initiative addresses several environmental and social issues, including climate change, waste reduction, sustainable sourcing, and community development (Marks and Spencer, n.d.). Under the Plan A initiative, Marks and Spencer is committed to becoming carbon neutral, sending zero waste to landfills, and sourcing sustainable raw materials for its products (Marks and Spencer, 2022). Besides ensuring they leave a responsible carbon footprint, Marks and Spencer have ensured that they educate their consumers and local communities on environmentally sustainable practices. For example, the company puts a flight label on all products sourced and flown into England and Ireland (Marks & Spencer, n.d.). This is in an effort to ensure responsibility and transparency in their CSR efforts.

Marks and Spencer's philanthropic CSR initiatives also include partnerships with various charities and non-profit organizations. The company has partnered with organizations such as Oxfam, Breast Cancer Now, Macmillan Cancer Support, Great Ormond Street Hospital Charity, Shelter, and the Royal British Legion to support various causes (Marks & Spencer, n.d.). Marks and Spencer also have an active volunteering program encouraging employees to donate their time and skills to support community initiatives (Marks and Spencer, n.d.)

Moreover, the study findings reveal that the scope of Marks and Spencer's philanthropic CSR initiatives is primarily focused on the local communities where the company operates. The company's initiatives are designed to positively impact the communities' social, economic, and environmental conditions. Marks and Spencer's philanthropic CSR initiatives are implemented through partnerships with local organizations and charities and through the company's programs and initiatives (Eley, 2022). The initiatives are carried out by the employees and staff from local communities, and the philanthropic initiatives directly affect and run in the local communities (Chen et al., 2021). As seen in Figure 4 below, philanthropic CSR entails the company being a good citizen by positively contributing resources to the local community to improve the quality of life (BA Theories, 2022).

Carroll's CSR pyramid

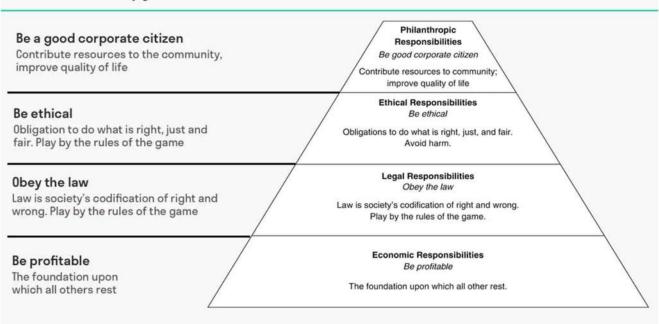


Figure 5. Carroll's CSR Pyramid (source: <u>BA Theories</u>)

Marks and Spencer's philanthropic CSR initiatives align with the United Nations Sustainable Development Goals (SDGs). The SDGs are a set of 17 goals aimed at promoting sustainable development and eradicating poverty (United Nations, 2015). Marks and Spencer's philanthropic CSR initiatives are designed to support several of the SDGs, including zero hunger, quality education, gender equality, clean water and sanitation, responsible consumption and production, and climate action. It is evident that the retail stores provide sale and purchase services and give food (left-over and dateexpired foods) to the homeless and the needy in the local communities (Marks and Spencer, n.d.-a). This is in partnership with local social services distributing the food to the shelters to reach the right people (Marks and Spencer, n.d.-a).

In summary, the nature and scope of Marks and Spencer's philanthropic CSR initiatives reflect the company's commitment to CSR and ethical business practices. The initiatives are focused on promoting sustainable development and addressing various social and environmental issues. The initiatives primarily focus on the local communities where the company operates and are aligned with the United Nations Sustainable Development Goals. Marks and Spencer's philanthropic CSR initiatives are implemented through partnerships with local organizations, charities, and the company's programs and initiatives.

4.3 Impact of Marks and Spencer's Philanthropic CSR in South Wales

The second objective of this study was to analyse the impact of philanthropic CSR initiatives on the local community regarding social, economic and environmental outcomes. Marks and Spencer, as seen in the preceding chapters of this study, is committed to CSR and philanthropy. The company has been actively involved in philanthropic initiatives in various regions of the UK, including South Wales. Marks and Spencer's philanthropic CSR in South Wales can be evaluated based on the theoretical frameworks of CSR and philanthropy.

4.3.1 Marks and Spencer's Philanthropic CSR Initiatives

Marks and Spencer's philanthropic CSR initiatives aim to positively impact local communities, charity organisations, and the environment. M&S has been at the forefront of creating and running an ethical and responsible business, as stated in their "Farming for the Future" annual report in 2017 (Marks & Spencer, 2017). The company is very flexible, and its efforts in ensuring they are CSR compliant can be seen from its climate change programs, waste management, environmental conservation and its evidence-based 'green' farming to charity and sponsorships to the local communities both in the U.K., and Ireland (Marks & Spencer, n.d.).

The company's commitment to sustainability and CSR is evident in its corporate policies, initiatives, and practices. The company runs several philanthropic CSR initiatives which directly benefit the local communities. These include their big programs, which form an umbrella for grassroots activities. One of their initiatives in South Wales is the "Plan A" campaign, which aims to address key sustainability issues, such as community well-being, diversity and inclusion, health and well-being, reducing waste and carbon emissions. The company also has a "Community Energy Fund", which primarily focuses on green-renewable energy among the locals. The "Farm for the Future" focuses on sustainable farming techniques that are not only environmentally friendly but also productive and ethical, especially in farming animals for consumption (meat). These projects have seen the company spend not less than £10 million each year to support local sustainability projects (Esoimeme, 2020; Marks and Spencer, 2022). For example, in 2007, M&S company launched its "Plan A" sustainability program, which set out 100 sustainability commitments to achieve by 2012 (Knight &

Ellson, 2017). The plan covered many areas, including climate change, waste reduction, sustainable sourcing, and fair trade. The company exceeded its targets, achieving 138 of its 100 commitments, and has continued to develop its sustainability and CSR initiatives in the years since (Marks and Spencer, 2017).

The "Community Energy" program is an example of M&S philanthropic CSR initiatives in South Wales. The program aims to promote renewable energy and reduce carbon emissions in local communities. Under the program, M&S has installed solar panels on the roofs of several of its stores in South Wales, providing renewable energy to the local community (Knight & Ellson, 2017). The program has also supported the development of renewable energy projects in the community, such as wind turbines and biomass facilities.

The company's parent program, "Farm for the Future", trains farmers on ethical and environmentally friendly practices in crop production and livestock keeping for meat and other by-products (Marks & Spencer, 2017). Sustainable agricultural methods like waste management, where expired foods are digested to produce organic fertilisers through decomposition, not only help in food waste control but also serve as a recycling base for the food which would have otherwise been released as waste, thus contributing to environmental degradation (Marks & Spencer, n.d.). The program also provides farmers training, advice, and financial support, helping them reduce their environmental impact and improve the sustainability of their operations (Jory et al., 2019). The program has successfully promoted sustainable agriculture practices in South Wales and has helped build strong relationships between M&S and local farmers. Marks and Spencer is actively involved in philanthropic CSR, directly engaging with its local community in South Wales and Ireland to provide health and lifestyle education to its consumers (Jory et al., 2019). Through this, Marks and Spencer provides health advice to its consumers at the store while at the same time helping shoppers make the right decisions concerning environmental conservation and embracing a healthy lifestyle to manage their health.

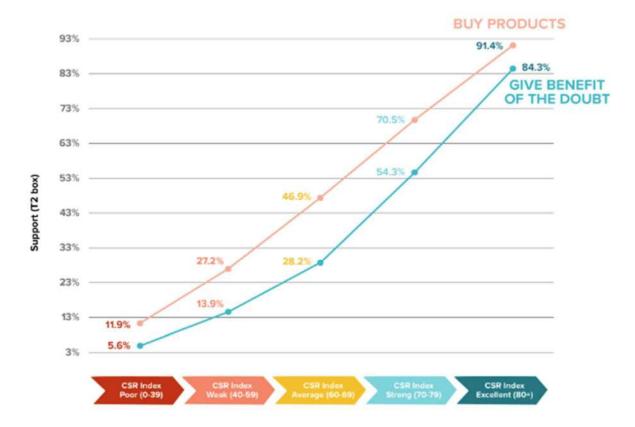
Another initiative is its management practices, where the company has hired the local community, from the floor personnel to the top managers. According to Souza-Monteiro and Hooker (2017) and Marks and Spencer's social responsibility report, Marks and Spencer is an effective employer of 71,000 employees in the United Kingdom and 75,000 from its global branches. It is also proven that Marks and Spencer experience a high employee retention rate of approximately 38% each year, showing that they care about their well-being and job satisfaction (Souza-Monteiro & Hooker, 2017). This shows the company's dedication to ensuring that its workforce mainly comprises communities in which they provide its services, which is a philanthropic CSR (Carroll, 2015).

4.3.2 Impact of Marks and Spencer's Philanthropic CSR Initiatives on South Wales

From Marks and Spencer's philanthropic CSR initiative discussed above, it is evident that the initiatives have positively impacted South Wales. The initiatives address key sustainability issues and promote the economic and social well-being of the local communities (Dal Mas et al., 2021). Environmental conservation and sustainability is one of the major initiatives impacting the community in South Wales. With the "Community Energy Fund" the company encourages the locals to adopt green energy sources like the installation of solar panels in an effort to reduce the carbon footprint per household (Marks and Spencer, 2017). As a result, it has given incentives and funding to locals who choose the green energy route, which adds to the environmental sustainability of the locals (Marks and Spencer, 2022)

Also, the "Farm for Future" program advocates for the responsible use of waste materials like expired food to make sustainable and environmentally friendly fertilizers through compost. Also, the effort by the company to ensure they use biodegradable materials in their packaging bags helps reduce littering and land pollution by using biodegradable products. These materials are not only easy to dispose of but are also effective in recycling, unlike glass and plastic, which pose an environmental hazard. These initiatives of "Plan A", "Community Energy Fund", and "Farm for the Future" have helped make the local environments safe and less avoidable pollution (Marks and Spencer, 2017).

From these initiatives, Marks and Spencer have positively impacted the interests of the local communities, thereby influencing their buying behaviour (Marks and Spencer, 2017). This is a characteristic of businesses who have had a successful CSR initiative that the local communities identify with (Rendtorff, 2017). As seen in figure 6 below, CSR builds strong customer value and support, boosting the buying intent of the targeted customers. As a result, the customers' behaviour is positively influenced and they buy more from the company that has positioned itself strategically regarding CSR (Rendtorff, 2017).



Great CSR builds significant customer support

Figure 6. Relationship between CSR and customers' buying intent (Source: <u>Submittable</u>)

Furthermore, Marks and Spencer's philanthropic initiatives are at the forefront of promoting social sustainability. For example, charitable initiatives like 'Breast Cancer Now", "MAMA", and "Royal British Legion" help the affected individuals to cope with their life-altering situations. The company does this by providing health and lifestyle education to their consumers and providing community health outreaches (Marks & Spencer, n.d.). As a result, the local communities are brought together through these initiatives, thereby strengthening their social bonds and instilling a sense of belonging

(Kim, 2018). Marks and Spencer help the local community to make informed decisions about their health and well-being. The health and lifestyle education provided by Marks and Spencer can contribute to the prevention of these diseases and promote a healthier community which is one of the objectives of "Plan A" on the sustainability of Wales (Marks and Spencer, 2022).

Moreover, Marks and Spencer's management practices significantly impact the local community. Marks and Spencer contribute to creating employment opportunities in the community by hiring local community members at all levels of its operations (Nyame-Asiamah & Ghulam, 2019). This is particularly important in communities where unemployment rates are high. By providing employment opportunities, Marks and Spencer contribute to the community's economic well-being and help to alleviate poverty (Nyame-Asiamah & Ghulam, 2019). For example, the "Sparks Charity" uses the funds collected through donations by customers and employees to fund local programs like "The Black Curriculum", which fights for the inclusion of marginalized people of colour. The over £10 million collected goes to these charitable initiatives, which range from community well-being to health and wellness initiatives and environmental conservations (Marks and Spencer, 2023).

4.3.3 Comparison of Marks and Spencer's Philanthropic CSR Initiatives with Other Companies

Marks and Spencer's philanthropic CSR initiatives have been commended for their positive impact on society and the environment. However, Marks and Spencer's retail business does not promote CSR alone. Other companies have also implemented philanthropic CSR initiatives to boost their core values and branding. For example, Coca-Cola's water stewardship program aims to conserve water resources and improve access to clean water (Yu, 2021). The company has also donated millions to support global disaster relief efforts.

Another example is IBM, which has a range of philanthropic CSR initiatives, including the "Smarter Cities Challenge," which provides consulting services to local governments to address urban challenges (Komninos et al., 2018). Through its consulting services, IBM helps to design sustainable structures, like health and transport infrastructures, that improve living standards. Also, it provides employment opportunities which help improve its people's economic and social aspects.

When comparing Marks and Spencer to other companies, it is easily noted that it is doing better than most of its competitors. While other competitors in the retail business like Tesco, Asda, Aldi UK, John Lewis Partnership, Waitrose & Partners and Lawson might be doing better regarding profits, they are not as robust in CSR as Marks and Spencer (Comparably, n.d.). This is because Marks and Spencer is seen across the board engaging in philanthropic initiatives as a CSR. In contrast, others use CSR to market themselves and communicate their brand while struggling to keep up with the regulations and climate change initiatives like the reduction of carbon footprint (Carroll, 2015). At the same time, other companies are not using philanthropic CSR as their CSR model but have adopted other models which appeal to and align with their operations, like environmental and ethical responsibility (Carroll, 2015).

4.4 Effectiveness of Marks and Spencer's Philanthropic Initiatives

The third objective of the study aimed to evaluate the effectiveness of Marks and Spencer's philanthropic CSR initiatives in contributing to sustainable development and social well-being in South Wales and to identify best practices and areas for improvement. This section presents the findings and discussion of the evaluation.

To evaluate the effectiveness of Marks and Spencer's philanthropic CSR initiatives, the study used a framework including economic, social, and environmental dimensions. These dimensions align with the triple-bottom-line approach that considers corporate activities' economic, social, and environmental impacts (University of Wisconsin Extended Campus, 2022).

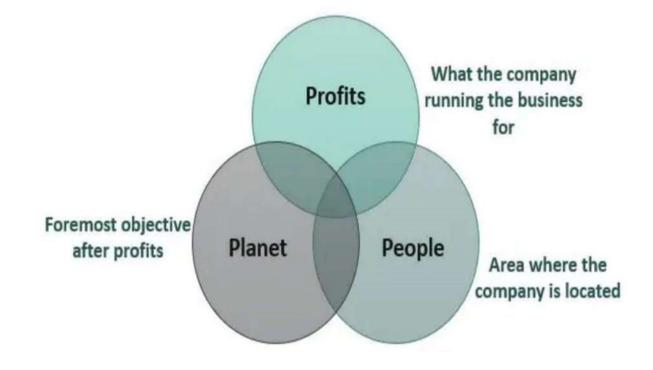


Figure 7. Triple Bottom-line Framework (source: <u>WallStreetMojo</u>)

4.4.1 Economic Dimension

Marks and Spencer's philanthropic CSR initiatives in South Wales have had positive economic impacts. The initiatives have created employment opportunities and stimulated economic growth in the region. For instance, the investment in renewable energy has created jobs in the renewable energy sector, while funding community projects has stimulated local businesses (Marks and Spencer, n.d.-a). Additionally, the company's focus on ethical and sustainable sourcing has provided a market for local farmers and producers, contributing to the development of the local economy.

4.4.2 Social Dimension

Marks and Spencer's philanthropic CSR initiatives in South Wales have had significant social impacts. The company's investment in community projects has improved the well-being of local communities. The initiatives have focused on supporting vulnerable groups, such as the elderly and people with disabilities, the terminally ill, veterans and the needy by providing them with essential services such as food and shelter (Marks & Spencer, n.d.). Additionally, the company has provided funding for education and training programs, promoting social mobility and reducing regional inequality.

4.4.3 Environmental Dimension

Marks and Spencer's philanthropic CSR initiatives in South Wales have had significant environmental impacts. The company has invested in renewable energy and sustainable sourcing, reducing its carbon footprint and promoting sustainable regional development (Souza-Monteiro & Hooker, 2017). The initiatives have also focused on promoting biodiversity and conservation of natural resources, contributing to the preservation of the environment. For instance, the company has invested in forest restoration programs and supported sustainable farming practices, promoting the conservation of natural resources. Under the "Community Energy" program, M&S has installed solar panels on the roofs of several of its stores in South Wales, providing renewable energy to the local community (Knight & Ellson, 2017). The program has also supported the development of renewable energy projects in the community, such as wind turbines and biomass facilities. These have increased environmental sustainability in the region preserving the natural resources and conserving the environment.

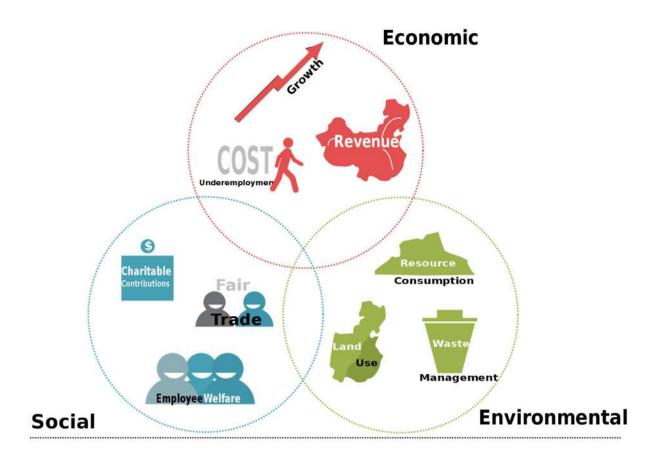


Figure 8. Dimensions of the Triple Bottom-line Approach

4.5 Criticism of Marks and Spencer's Philanthropic CSR Initiatives

Despite the positive impact of Marks and Spencer's philanthropic CSR initiatives, the company has faced criticism for their limited scope and impact. One of the main criticisms of Marks and Spencer's philanthropic CSR initiatives is that they are primarily driven by public relations and marketing goals rather than a genuine commitment to social and environmental responsibility (Tan & Yu, 2019). Some critics argue that Marks and Spencer use philanthropic CSR as a way to create a positive public image rather than as a means to achieve real social and environmental change; therefore, flawed (Maung, 2010).

Another criticism of Marks and Spencer's philanthropic CSR initiatives is that they do not go far enough in addressing key sustainability issues. For example, while the "Plan A" campaign aims to reduce waste and carbon emissions, some critics argue that it does not go far enough in addressing the root causes of these issues. They argue that Marks and Spencer should be more proactive in addressing the systemic issues that lead to waste and carbon emissions rather than simply focusing on reducing the impact of their own operations (Eley, 2022).

Furthermore, Marks and Spencer's philanthropic CSR initiatives have been criticised for lacking transparency and accountability. Some critics argue that Marks and Spencer does not provide enough information about its philanthropic activities and their impact, making it difficult for stakeholders to evaluate the effectiveness of their initiatives (Eley, 2022). This lack of transparency can lead to scepticism about the motives behind Marks and Spencer's philanthropic activities and undermine trust in the company's commitment to social and environmental responsibility.

Another criticism of Marks and Spencer's philanthropic CSR initiatives is that they may have unintended negative consequences. For example, while the company's "Farm for the Future" program aims to promote sustainable farming practices, some critics argue that it may have negative consequences for small farmers who cannot afford the costs associated with these practices. They argue that Marks and Spencer's focus on large-scale farming operations may lead to the exclusion of small farmers from the market (Marketing Week, 2010).

4.6 Best Practices and Areas for Improvement

The evaluation of Marks and Spencer's philanthropic CSR initiatives in South Wales has identified some best practices that can be replicated in other regions. These include the company's focus on sustainable and ethical sourcing, investment in renewable energy, and support for community projects that promote social well-being. These practices have contributed to the company's positive impact on sustainable development's economic, social, and environmental dimensions.

However, the evaluation has also identified some areas for improvement. The company can improve its transparency and accountability in reporting its philanthropic CSR initiatives. The company should also engage more with local communities to ensure the initiatives align with their needs and priorities. Additionally, the company can improve its initiatives' effectiveness by ensuring they have clear goals and measurable outcomes.

In conclusion, this Chapter 4 has evaluated and analysed collected data and sources to state credible, reliable and valid findings outlined in this section. Marks and Spencer's philanthropic CSR initiatives in South Wales have significantly impacted sustainable development's economic, social, and environmental dimensions. The nature and scope of the company's initiatives is to help the local community through sustainable programs that help them make more sales and improve the lives of the people they serve. The company's focus on sustainable and ethical sourcing, investment in renewable energy, and support for community projects have contributed to its positive impact. However, there is room for improvement in the company's transparency and accountability in reporting its philanthropic CSR initiatives and engagement with local communities to ensure that the initiatives align with their needs and priorities.

Chapter 5

5 Conclusion

5.1 Summary of Findings

This study aimed to examine the nature and scope of philanthropic CSR initiatives and their impact on the local community and evaluate the effectiveness of Marks and Spencer's philanthropic CSR initiatives in South Wales. The key findings from the study can be summarized as follows: first, the nature of philanthropic CSR initiatives undertaken by Marks and Spencer in South Wales is primarily focused on education, community development, and environmental sustainability. This means the initiatives touch on the people's lives directly through the close relationship with the company.

Various stakeholders are involved in philanthropic CSR initiatives in South Wales. The key stakeholders involved in these initiatives include Marks and Spencer's staff, the local community, non-governmental organizations with which the company partners with to deliver these initiatives, and government agencies. These stakeholders work together to achieve the goals of the philanthropic CSR initiatives.

The impact of these initiatives on the local community has been primarily positive. These initiatives have contributed to the region's social, economic, and environmental development. For example, the initiatives have improved the lives of individuals and communities in South Wales by addressing poverty, unemployment, and environmental degradation through "Plan A" and "Farm for the Future" philanthropic initiatives (Chambers & Humble, 2017).

Marks and Spencer's philanthropic CSR initiatives have contributed to sustainable development and social well-being in South Wales. The effectiveness of these initiatives can be attributed to the company's strategic approach, which includes strong partnerships with local stakeholders and a focus on addressing the community's most pressing needs. By working closely with local stakeholders, Marks and Spencer's Retail Company has been able to identify the key challenges facing the community and develop initiatives that sustainably address these challenges.

5.2 Discussion of Findings

The findings from this study suggest that philanthropic CSR initiatives can positively impact the local community, particularly in terms of social, economic, and environmental outcomes. Marks and Spencer's philanthropic CSR initiatives in South Wales have successfully contributed to sustainable development and social well-being by addressing the community's most pressing needs. This can be seen through the social, economic, and environmental impacts of their philanthropic initiatives like Plan A, Farming for the Future, and charity foundations in South Wales (Chambers & Humble, 2017).

One of the key factors contributing to the success of Marks and Spencer's philanthropic CSR initiatives is the company's strategic approach. Marks and Spencer have aligned its philanthropic activities with its core business values and priorities by focusing on education, community development, and environmental sustainability. As Carroll (2015) puts it, every business needs a definitive operational framework that balances profitability and social and ethical responsibility. Marks and Spencer have found this point of balance as seen through the *Triple Bottom-line* approach used in the analysis section. This approach has helped the company to build strong partnerships with local stakeholders and maximize the impact of its initiatives.

Another factor contributing to the success of Marks and Spencer's philanthropic CSR initiatives is the company's strong partnerships with local stakeholders, including non-governmental organizations and government agencies (Marks and Spencer, 2022). Through these partnerships, the company has positioned itself better to offer the best services available and even reach many more people using fewer resources. Also, the strong partnerships help Marks and Spencer leverage these organizations' expertise and resources to address the community's most pressing needs.

Overall, the findings from this study suggest that philanthropic CSR initiatives can be an effective way for companies to contribute to sustainable development and social well-being. By aligning their philanthropic activities with their core business values and priorities, companies can build strong partnerships with local stakeholders and maximize the impact of their initiatives.

5.3 Implications of the Findings

The findings from this study have several implications for both theory and practice. From a theoretical perspective, the study contributes to the existing literature

on philanthropic CSR by providing a detailed analysis of the nature and scope of these initiatives and their impact on the local community. The study also highlights the importance of strategic planning, strong partnerships with local stakeholders, and a focus on addressing the community's most pressing needs in maximizing the impact of philanthropic CSR initiatives.

The findings also highlight the importance of aligning philanthropic CSR initiatives with the UN Sustainable Development Goals to achieve a broader social, economic, and environmental impact. Moreover, the findings suggest that Marks and Spencer's philanthropic CSR initiatives have positively impacted the local community in South Wales. However, there is a need to improve the monitoring and evaluation of these initiatives to ensure their continued effectiveness.

From a practical perspective, the findings from this study have implications for companies interested in undertaking philanthropic CSR initiatives. Companies should take a strategic approach to philanthropic CSR by aligning their initiatives with their core business values and priorities (Hoque et al., 2018). Companies should also build strong partnerships with local stakeholders and focus on addressing the community's most pressing needs to maximize the impact of their initiatives.

5.4 Recommendations for Future Research

Corporate Social Responsibility (CSR) initiatives are becoming increasingly important in the business world, as companies recognize the benefits of engaging in socially responsible activities. Philanthropic CSR initiatives, in particular, have gained widespread attention due to their potential to positively impact society and contribute to sustainable development. While this study provides valuable insights into the nature and scope of philanthropic CSR initiatives and their impact on the local community, much remains to be explored in this area. Future research could focus on the following areas:

- One area of research that could provide valuable insights into philanthropic CSR initiatives is comparative analysis across different industries and regions. Such analysis could enable a better understanding of the factors that influence the effectiveness of these initiatives and the best practices that can be adopted to achieve sustainable development and social well-being. By comparing the philanthropic CSR initiatives of companies in different industries and regions, researchers can identify similarities and differences in the strategies and outcomes of these initiatives. For example, they can investigate whether certain industries or regions are more successful in achieving social impact and sustainable development through their philanthropic CSR initiatives, and what factors contribute to their success. This will enable a better understanding of the factors that influence the effectiveness of these initiatives and the best practices and the best practices that can be adopted to achieve sustainable development and social well-being.
- Another area of research that could provide valuable insights into philanthropic CSR initiatives is an analysis of the impact of these initiatives on different stakeholder groups, such as employees, customers, and investors.
 Understanding the mechanisms through which these initiatives can be made more effective and sustainable is critical to ensuring their success. For example, researchers can investigate how philanthropic CSR initiatives impact employee

engagement, customer loyalty, and investor confidence, and what factors contribute to their positive or negative impact on these stakeholder groups. Such insights can help companies design and implement philanthropic CSR initiatives that are more effective and sustainable, and that maximize their positive impact on society.

- In addition to stakeholder impact, it is important to understand the factors that influence the success of philanthropic CSR initiatives. This includes factors such as the role of leadership, organizational culture, and stakeholder engagement. Leadership plays a critical role in the design, implementation, and evaluation of philanthropic CSR initiatives. Therefore, researchers can investigate the impact of different leadership styles and behaviors on the success of these initiatives. Organizational culture can also impact the success of philanthropic CSR initiatives, as it shapes the values and beliefs of employees and affects their willingness to engage in socially responsible activities. Lastly, stakeholder engagement is critical to the success of philanthropic CSR initiatives, as it helps to ensure that the needs and perspectives of all stakeholders are taken into account. Researchers can investigate how companies can effectively engage with stakeholders to maximize the success of their philanthropic CSR initiatives. This will enable a better understanding of the mechanisms through which these initiatives can be made more effective and sustainable.
- Finally, there is a need for further research to explore the relationship between philanthropic CSR initiatives and corporate reputation. This includes understanding the impact of these initiatives on a company's brand image and

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reputation, and how this in turn impacts its relationships with stakeholders. Researchers can investigate how philanthropic CSR initiatives impact a company's reputation, how stakeholders perceive these initiatives, and what factors contribute to their positive or negative impact on reputation. Such insights can help companies design and implement philanthropic CSR initiatives that not only have a positive impact on society, but also enhance their reputation and relationships with stakeholders. This will enable a better understanding of the impact of these initiatives on a company's brand image and reputation.

Philanthropic CSR initiatives have the potential to positively impact society and contribute to sustainable development. However, to ensure their success, it is important to understand the factors that influence their effectiveness and sustainability. Comparative analysis across different industries and regions, analysis of stakeholder impact, examination of the factors that influence success, and exploration of the relationship between philanthropic CSR initiatives and corporate reputation are all areas of research that could provide valuable insights into this critical topic. By understanding these factors, companies can design and implement philanthropic CSR initiatives that maximize their positive impact on society, while also enhancing their reputation and relationships with stakeholders.

5.5 Conclusion

In conclusion, this study has examined the nature and scope of philanthropic CSR initiatives and their impact on social, economic, and environmental outcomes in South Wales. The findings suggest that philanthropic CSR initiatives can significantly promote sustainable development and social well-being. However, these initiatives' effectiveness depends on various factors such as stakeholder engagement, community participation, and appropriate project design and implementation. The findings also suggest that Marks and Spencer's philanthropic CSR initiatives have positively impacted the local community in South Wales. However, there is a need to improve the monitoring and evaluation of these initiatives to ensure their continued effectiveness. The recommendations for future research highlight the need for further research on the effectiveness of philanthropic CSR initiatives in different regions and industries, the role of stakeholder engagement and community participation, and the relationship between philanthropic CSR initiatives and corporate reputation. This study contributes to the growing body of literature on philanthropic CSR initiatives and their role in promoting sustainable development and social well-being.

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