

Consultation on improved reporting of food waste by large food businesses in England

September 2022

Wildlife and Countryside Link (Link) is the largest environment and wildlife coalition in England, bringing together 65 organisations to use their strong joint voice for the protection of nature. Our members campaign to conserve, enhance and access our landscapes, animals, plants, habitats, rivers and seas. Together we have the support of over eight million people in the UK and directly protect over 750,000 hectares of land and 800 miles of coastline. This response is supported by the following Link member organisations:

- Bumblebee Conservation Trust
- People's Trust for Endangered Species
- Soil Association
- WWF-UK
- Zoological Society of London

This consultation response is also supported by:

- Sustain

EXECUTIVE SUMMARY

Wildlife and Countryside Link welcome this consultation and believe mandatory reporting is an important step in moving towards the targeted 50% reduction in food waste.¹ Voluntary measures have had nearly 10 years to encourage businesses to take action and in this time the business case and the environmental importance of reducing food waste have been clearly established.

Measuring food waste has been established as an integral step in the process of identifying the causes of this waste stream and then helping achieve reductions. In order to deliver the necessary uptake of measurement and reporting to enable tracking of Food Loss and Waste (FLW) levels and progress towards reducing them, we must now move beyond voluntary schemes and ensure businesses engage with the topic through mandatory measures.

In the current economic climate, it is important to note that food waste is a social as well as an environmental issue; indeed, wasted food at a time of widespread food insecurity and hunger is immoral. This is especially true given that it is a problem which can be solved with the right policies driving the right behaviours across the

¹ UN Sustainable Development Goal Target 12.3 (SDG 12.3)

food system. Given that food waste is out of scope of the proposed Environment Act target to halve residual waste by 2042, it is especially important that this environmental and societal travesty is tackled with increased urgency.

Scope of consultation - business size

We believe the scope of action should be extended to include medium businesses. The volume of food waste occurring in medium-sized businesses (with the consultation documents estimating this at 14% of total food waste) means that a failure to include them in reporting requirements would represent a significant gap in these proposals. Indeed, in line with the polluter pays principle,² it is essential that these businesses are required to gather the data necessary to enable them to reduce the amount of food waste they produce.

The parameters being used to define medium and large businesses should mean that medium-sized businesses have sufficient resources to enable the reporting of FLW; for example a 'medium' business could have over 200 employees and a turnover of £35m. Further, measuring and reporting FLW not only delivers benefits at a national scale, but also empowers businesses to reduce waste on site, identifying key causes and tackling them, with research showing that this can also improve profitability.

Whilst we agree there is not currently enough research reviewing the cost/benefits to small businesses of measuring and reporting FLW, we don't believe these businesses should be permanently excluded from reporting targets. Government should commission greater research into FLW in small businesses and identify the support needed to enable business to measure this waste stream.

Scope of consultation - farm stage reporting

Our most significant concern with the current proposals is the lack of mandatory farm stage reporting. In the UK, 3.3million tonnes of food is wasted on farms each year, making this sector responsible for 25% of all FLW occurring in the UK. This volume

² As set out in section 17(5) of the Environment Act
<https://www.gov.uk/government/publications/environmental-principles-policy-statement/draft-environmental-principles-policy-statement#:~:text=Environmental%20principles%3A%20an%20overview,-What%20are%20environmental&text=the%20prevention%20principle,the%20precautionary%20principle>

is the equivalent of 6.9 billion meals. This stage cannot be overlooked with regards to its importance in FLW, sustainable agriculture or longer-term food security.

We recognise that within the UK the vast majority of farms will be considered small businesses based on the criteria set out in this consultation. With that in mind we believe medium and large farm businesses have the resources and manpower to enable reporting. However, we also recognise that farms have not received the same level of support as businesses further down the supply chain. Still, this should not prevent action in such an impactful stage of the supply chain and as such we recommend that medium and large farms are included in mandatory measurement requirements but are given an additional year to prepare (see timelines section below).

This additional time will also allow for the initial actions within WWF's *Hidden Waste Roadmap* (to be published October 2022) to be delivered, including the provision of a tool built on WRAP's grower guidance, but expanded to enable reporting on a wider range of food commodities (e.g. including livestock) and the updating of ATLAS to enable reporting on farm stage waste.

Reporting template

The template presented in the consultation and used in the Food Waste Reduction Roadmap is a good first step in establishing a baseline of food waste throughout the supply chain and in tracking progress in reductions. However, progress towards greater granularity of data is a necessity in the coming years in order to achieve reductions and track environmental impacts of waste. Furthermore, the current methods of reporting tonnage and destination do not allow for reporting the cause of food waste, restricting the identification of hotspots and key systemic drivers of waste which require greater attention and urgent changes in policy and practice to achieve reductions.

Additionally, reporting in tonnage restricts our ability to track the environmental impacts of the nation's FLW. Where disproportionate levels of environmental harm are caused by the wastage of meat and animal products, for example, tonnage may reflect significant progress towards a 50% reduction target if waste of produce reduces, and yet provide little impact on the GHGs associated with food waste. We therefore recommend the Government commits to improving the granularity of reporting to be achieved by 2027.

We disagree with the use of the term "surplus" to differentiate food sent to animal feed and used for biomass products and would recommend this is updated to 'valorisation'. It is important that businesses do not view the sending of edible food to

animals as an equally viable option as redistributing it to humans. The priorities set out in the food waste hierarchy should be reflected in the reporting.

More generally, better granularity of data will allow for more targeted actions to reform how the food system functions; tackling the creation of food waste and the systemic, global problems arising from production and consumption of our food.

Timeline

Businesses have had significant warning of this consultation and the potential for mandatory reporting since its proposal in the Government's 2018 Resources and Waste Strategy, as well as a great amount of support and guidance made available through WRAP's various campaigns. We would therefore recommend a more ambitious timeline, with medium and large post farmgate businesses beginning reporting from 2023 (Q2) onwards and medium and large farms beginning reporting in 2024 (Q2) in order to give them time to prepare.

Q7. Do you have a preferred option? (Please see IA for more information in relation to the options) Do nothing Option 1 Option 2 Not sure/don't have an opinion

c) Option 2 - require food waste measurement and reporting for large food businesses.

We recognise it is not presented here but we strongly support Option 3 (Improved food waste measurement and reporting for large and medium-sized food businesses), as voluntary measures have had nearly 10 years³ to encourage businesses to take action and in this time the business case and the environmental importance of reducing food waste have been clearly established.

We do however believe that Option 3 should be enhanced, with medium and large farms businesses to be included in reporting requirements.

Q8. How do you think the proposals under Option 1 (enhance current voluntary approach) could be improved?

As noted above, we do not think that a voluntary approach is the preferable option.

³ Since 2013 when WRAP's Courtauld Commitment started increasing the focus on food waste in businesses. <https://wrap.org.uk/taking-action/food-drink/initiatives/courtauld-commitment/history-courtauld-commitment>

At present, voluntary approaches have not been sufficiently effective in delivering food waste data from medium and large post-farm gate businesses and farm businesses. The voluntary approach has been taken as far as it can go, with voluntary standards having been in place for nearly 10 years. If businesses are still not signed up to reporting then they will likely not do so until it is mandated. As the Government note in the consultation documents, action in this area will help deliver the 2030 Courtauld commitments. We would note that time is running out to deliver the required drop in food waste; with the target due in 8 years' time and additional time required to firstly implement policy and secondly collect sufficient data to drive reductions to targeted extent.

While we support a mandatory approach for medium and large businesses, including medium and large farm businesses, the voluntary approach needs to be expanded to include small farms. 25% of food waste in the UK occurs on farms⁴ and yet little has been done to engage or support this sector in measuring or reducing food waste. Expanding the focus of voluntary measures can ensure that this crucial sector is included under reporting of food waste.

Q9. Do you think reporting should be based on the FWRR including use of a reporting template (similar to the one at Annex A)? Yes No Neither/mixed Not sure/don't have an opinion

Q10. Please briefly state your reasons for your response. Where available, please share evidence to support your view. (200 words max)

We welcome this template as a promising start towards improving data on food waste. However, we would encourage progress towards greater granularity of data relating to the content and cause of food waste. This would enable environmental impact assessments, identification of drivers of waste, and targeted action to reduce hotspots.

By 2027, it is vital that these reporting templates provide more granularity which provides us with the information needed to achieve targeted reductions and allows us to measure progress in improvements in the food system's environmental impacts.

With regards to farm stage food losses, this template would not be applicable. WWF-UK is developing a tool which would include reporting standards based on WRAP's

⁴ https://www.wwf.org.uk/sites/default/files/2022-10/WWF-UK%20HIDDEN%20WASTE%20REPORT%202022_2.pdf

grower guidance.⁵ Similar templates will be made available for farm stage by 2024, but in the interim WRAP's Grower Guidance can be used for sectors where guidance is available.

Q11-16: n/a

Q17. If you do not agree with the definition of large businesses or the thresholds indicated under Option 2, please provide an alternative definition explaining why that is preferable. If possible, please also provide evidence of the source of the definition and number of food businesses that would be captured under the alternative definition. (200 words max)

We disagree with the scope of large businesses under consideration. We are concerned that farm stage businesses are out of scope of these proposals. These are substantial businesses that supply a huge portion of the UK's produce but also have high levels of waste which will remain unaccounted for. It is disappointing that despite these businesses having an important role in the food industry, they are excluded from the current proposals.

Q18-19. n/a

Q20. Do you agree that medium-sized businesses should be outside the scope for any regulations? Yes **No Neither/mixed Not sure/don't have an opinion**

Q21. Please briefly state your reasons for your response. Where available, please share evidence to support your view. (200 words max)

We strongly recommend the inclusion of medium businesses within the scope of mandatory reporting. With reference to the reasons given for their exclusion in the consultation documentation, we address these in turn:

1. *margins are tight for most food businesses and for medium-sized businesses having to take time away from the core business activities to acquire the necessary knowledge, gather data and report would be a commercial risk.*

Based on information provided in the Impact Assessment, the suggested annual cost to medium businesses from inclusion in mandatory reporting would be approximately £2,600 annually, for the first three years. Over 50% of this cost is embedded in the transition costs, suggesting that after the initial 3 years, once the process of

⁵ https://www.wwf.org.uk/sites/default/files/2022-10/WWF-UK%20HIDDEN%20WASTE%20REPORT%202022_2.pdf

measuring and reporting is firmly embedded in business practices, the costs would fall substantially to in the region of £1,200.

These costs must be weighed against likely benefits. According to Table 17 in the Impact assessment, currently the median cost of food waste per tonne across the three sectors is £2,354, where medium businesses are responsible for 327,695 tonnes of food waste; this suggests a total cost of £772,394,030, or an average per business cost of £172,958 annually when broken down across the 4,460 medium businesses. If, as suggested by Champions 12.3, WRAP and WRI, SME's can see up to 41% reductions in food waste associated costs, medium businesses stand to see a substantial return on investment from this work. The same study found that more than 99% of businesses had a net positive financial return (a benefit cost ratio greater than 1:1). Further, businesses could see wider reputational and employee satisfaction benefits.⁶ So, with the potential for financial advantages for businesses, contrary to mandatory reporting posing a commercial risk there is evidence to suggest it may benefit businesses.

- 2. Medium-sized businesses have a smaller workforce and are therefore much less likely to have resources dedicated to waste and sustainability issues. Option 3 would mean medium-sized businesses would need to understand what is required for formal reporting. Gathering the data and completing the documentation would be more of a burden and take a disproportionate amount of time.*

As highlighted above, the initial time investment can lead to significant financial savings. Additionally, the time required will reduce significantly after the initial transition period, once processes are ingrained in business activities. Within the Impact Assessment the estimated staff time of 0.25 hours per week does not seem unreasonable for businesses with a minimum of 50 staff members.⁷

- 3. Not all medium-sized businesses will have access to existing data that could be used to help complete food waste reporting (i.e. waste collection receipts).*

⁶ The National Federation of Self Employed & Small Businesses (FSB) advise that “the benefits of reducing waste for small businesses” include “Improved reputation with customers, Increased job satisfaction for current employees, Compliance with UK’s current regulations, Being prepared for any changes to regulations in the future, Cost savings in your business”. <https://www.fsb.org.uk/resources-page/how-to-reduce-waste-in-your-small-business.html>

⁷ https://consult.defra.gov.uk/environmental-quality/improved-reporting-of-food-waste/supporting_documents/Impact%20Assessment_Improved%20Food%20Waste%20Reporting%202022.pdf Further, the Impact Assessment states that medium-sized businesses have a mean average of 3 premises, demonstrating that these firms should be of a sufficient size to be implementing waste and sustainability measures as standard practice.

Whereas larger businesses are likely to have the systems in place for monitoring waste in general.

The cost analysis allows for staff activities such as weighing and recording food waste volumes. Once integrated into existing practices the act of measuring food waste adds minimal extra time to processes (the impact assessment itself suggests an average of 15 mins per week). The lack of uptake in voluntary measurement has shown the level of resistance to establishing new processes unless entirely necessary. This coupled with the minimal awareness of the environmental and financial impacts of food waste in the UK mean businesses are unlikely to implement waste monitoring systems unless it becomes mandatory. Once they are obligated to do so, in store measurement can replace waste collection tickets as a data source.

4. Not all medium-sized businesses will be members of organisations that could inform and support them in reporting, such as trade bodies.

Significant amounts of guidance on measuring and reporting has been published by WRAP (e.g. Guardians of the Grub), which should provide all the information needed.

We also note that the definition of medium businesses includes what would generally be understood to be significant enterprises, with turnover up to £35.9 million and as many as 249 employees. Indeed, as noted in the Impact Assessment, medium businesses account for approximately 5% of all food business premises. Excluding medium-sized businesses means that 14% of food waste, or around 327,000 tonnes - the equivalent tonnage of the whole UK retail sector⁸, not reported and therefore less likely to be effectively reduced, this is too much to ignore. Additionally, the Impact Assessment findings suggest that in order to make Option 3 financially viable 8,818 tonnes of food avoided through this option would counterbalance the total cost. This reduction in food loss equates to a mere 2.7% of 327,000 tonnes of food waste in medium businesses.

⁸ WRAP (2021) Food waste and surplus: UK Key facts and figures.
<https://wrap.org.uk/sites/default/files/2021-10/food-%20surplus-and-%20waste-in-the-%20uk-key-facts-oct-21.pdf>

Table 6: Estimated food waste from large and medium-sized businesses in England

Food supply chain sector	Total food waste (million tonnes)	Arising from large businesses (million tonnes)	Arising from medium-sized businesses (million tonnes)	% food waste from large businesses	% food waste from medium-sized businesses
HaFS	917,046	426,206	123,329	47%	13%
Retail	233,662	220,536	5,842	95%	3%
Production/Manufacture	1,214,729	933,340	198,524	77%	16%
Total	2,365,437	1,580,082	327,695	67%	14%

Source: ONS data on the number of businesses in the private sector and their associated employment and turnover (employers only), by number of employees and industry group. Food waste in England is estimated using the regional adjustment factors from

Table 1. Figures for food waste arising from large food businesses have been provided by WRAP.

Q22. Do you agree with the list of businesses which would be required to report under Option 2? Yes **No. Please provide further detail of what changes you would make and why. (200 words max)**

We strongly recommend the inclusion of farm businesses within the scope of this policy. 25% of food waste in the UK occurs on farms; this is 3.3million tonnes or 6.9billion meals worth of food.⁹ The businesses included within this policy should include medium and large farm businesses. This would cover some of the largest farm producers which have the resources and staff capacity to be able to provide the relevant information for food waste reporting. We recognise that other stages of the supply chain have had longer to prepare for mandatory reporting however and therefore recommend that all other businesses should begin reporting 2023, but farm stage businesses are given an additional year to prepare, beginning measuring and reporting from 2024.

Q23. Do you think not-for-profit organisations, co-operatives and community benefit societies registered under the Co-Operative and Community Benefit Societies Act 2014 should be required to report their food waste?

Yes No Neither/mixed Not sure/don't have an opinion

Small not-for-profit organisations, Co-operatives and Community benefit societies should not be covered by mandatory reporting. We welcome that the Government

⁹ https://www.wwf.org.uk/sites/default/files/2022-10/WWF-UK%20HIDDEN%20WASTE%20REPORT%202022_2.pdf

will continue to work with these organisations to report their food waste voluntarily and hope that this can deliver greater reporting in the sector.

Not-for-profit organisations, Co-operatives and Community benefit societies which meet the definitions of medium or large businesses (or are franchises of these) should be included under these requirements.

Q24. Do you think that businesses in scope which operate with a franchise model should be required to measure and report food waste in this manner?

Yes No Neither/mixed Not sure/don't have an opinion

Q25. Please briefly state your reasons for your response. Where available, please share evidence to support your view. (200 words max)

We support this proposal as these franchises are often part of large business groups. Indeed, many of our largest food brands are run as franchises and it would be a failure of the system to not include these. It should be a requirement of the franchise agreement to report food waste to the central office.

Q26. Do you agree that food contract packers and caterers should report food waste in their own operations as described?

Yes No Neither/mixed Not sure/don't have an opinion

Q27. Please briefly state your reasons for your response. Where available, please share evidence to support your view. (200 words max)

Because of the well-evidenced impact of food waste and its environmental impact, it should be enabled at every point in the food system, including in-scope packers and caterers. Additionally, individual contract packers and caterers may fall outside of the scope of these proposals yet, as per the above-mentioned franchise model, may be part of a bigger food group. Therefore, the Government should be seeking ways to ensure as many food businesses as possible are captured within these measures.

Q28. Do you think that transport, distribution and haulage businesses should be required to report food waste which occurs in transit? Yes No

Neither/mixed Not sure/don't have an opinion

Q29. Please briefly state your reasons for your response. Where available, please share evidence to support your view. (200 words max)

To add to our understanding of the extent and drivers of food waste, it is important to fully understand where in the supply chain waste is occurring. We therefore support including data on transport, distribution and haulage in food waste reporting.

Although the consultation documents note that WRAP have judged food waste in distribution to be a relatively small amount, this analysis was conducted in 2016, before a number of significant setbacks for the haulage industry. The ongoing impact of covid-19 and post-Brexit challenges for the industry have likely increased waste significantly. Indeed, to take one example, last year Tesco reported that 48 tonnes of food destined for its stores was being thrown away every week as a result of significant shortages of heavy goods vehicle drivers in the UK.¹⁰

The Government should review the current proposals so food that is lost from the distribution system is recorded. This could be either transport, distribution and haulage firms, or retailers who should be reporting food waste in transit. One solution would be to include standardised reason code boxes on the reporting form to capture the reason for food waste. These reason codes would enable a greater understanding of the causes of food waste; this would help capture the true scale of food lost in transit.

Overall, while the distribution stage might be where the waste occurs, we appreciate that isn't necessarily where the responsibility lies as transit can't always be held responsible for system failures. It is critical that we recognise that FLW is largely a systemic issue and enhanced data capture can only serve to inform what actions are necessary to cut the losses from the system

Q30. Do you think that third party delivery businesses should be required to report food waste which occurs in their operations? Yes No Neither/mixed Not sure/don't have an opinion

Q31. Please briefly state your reasons for your response to Q30. Where available, please share evidence to support your view. (200 words max)

Ideally, the larger businesses using food delivery businesses should report food waste from these delivery operations. Where independent, local food businesses also use delivery services, we would encourage their participation in voluntary food waste reporting as suggested above. While we appreciate the complexities of third

¹⁰ <https://inews.co.uk/news/consumer/tesco-food-waste-50-tonnes-hgv-driver-shortage-crisis-1057834>

party delivery businesses reporting food waste, this is an area which requires a roadmap eventually leading to full participation.

Q33. Do you think that the reporting of redistributed food surplus should be included in scope? Yes No Neither/mixed Not sure/don't have an opinion

We are concerned that businesses may seek to improve their reported food waste figures by classifying food as surplus; so reporting of both should be included.

Q34. Please briefly state your reasons for your response. Where available, please share evidence to support your view. (200 words max)

The risk of excluding food currently defined as surplus from reporting is that it may mask the extent of food overproduction and wastage if organisations can divert food to animal feeds and other uses, rather than reducing the level of food waste occurring. Food waste measurement should seek to encourage adherence to the food waste hierarchy; this includes prioritising redistribution over reuse in animal feed. Additionally, this data is imperative in assessing the impact of our current feed system and supporting the move towards low opportunity cost feed alternatives such as unavoidable waste and by-products of production.¹¹

Q35. Do you consider there to be any additional costs or burdens associated with measuring and reporting redistributed food surplus in addition to those identified for food waste sent to other destinations? Where available, please share evidence to support your view. The costs identified for reporting food waste are outlined in the impact assessment and in the 'Analysis on the impact of the reporting requirements' section in this document.

As with food waste, food surplus is driven by systemic issues which measuring and reporting can help businesses identify. There are therefore potential benefits to measuring and reporting surplus as it can help identify drivers of repetitive surplus (e.g. poor forecasting) which in turn drives over production. The process itself should result in minimal additional labour cost if integrated into the process of measurement of waste.

Q36. Are you content with the proposal to amend the Environmental Permitting (England and Wales) Regulations 2016 to require food businesses of a certain size to report their food waste data? Yes No Neither/mixed Not sure/don't

¹¹ see https://www.wwf.org.uk/sites/default/files/2021-06/The_future_of_feed_July_2021.pdf

have an opinion Please answer question 37 if responding on behalf of a business.

We agree with the placement of the policy, however, we believe it should be expanded to medium businesses too.

Q37. Is your business currently required to obtain permit(s) for Installation sites? Yes No Not sure N/a

Q38. Do you agree with the measurement and reporting requirements outlined? Yes **No Neither/mixed Not sure/don't have an opinion**

Q39. Please briefly state your reasons for your response. Where available, please share evidence to support your view. (300 words max)

These should include medium businesses and the agriculture stage.

Q40. Where do you think that food businesses should be required to publish their data? (Please select one or more options) Own website **Other website or platform. Please provide further detail: Not sure/don't have an opinion**

Businesses should keep the data for themselves and report up through ATLAS, enabling us to track national and sectoral loss rates.

Q41. If you do not agree that businesses in scope should be required to employ an independent third-party consultant to provide quality assurance checks for food waste data reports, please briefly state the reason for your response and how you would suggest data submitted by businesses is quality assured.

We recognise the value of a third party quality assurance check in ensuring data validity and accuracy and believe that under Option 3 a £140 licence fee is reasonable for medium and large businesses. An alternative option is that large businesses pay a large portion of the cost of this regulation so medium sized businesses fees are lower.

42-43. N/a

Q44. Do you agree with the timeline for introduction proposed above for Option 2? Yes **No Neither/mixed Not sure/don't have an opinion**

Q45. If you answered no, please briefly state your reasons. (200 words max)

Large and medium post farmgate business should be reporting by Quarter 2 in 2023.
Large and medium agricultural businesses should be by Quarter 2 in 2024.

Q48. Are there any other types of cost you can identify and, if available, please can you provide evidence of their magnitude per business or per premise/local outlet? Please provide quantitative evidence to support your answer if available.

We agree that these are top level overviews of the costs associated with initiating measurement and reporting. The largest ongoing cost is likely to be labour which isn't explicitly referenced but is assumed to be included in 'ongoing costs'. Additionally worth noting are the financial benefits research suggests businesses can see from measuring and reporting. This ranges from a potentially 20% increase in farm stage profitability from measuring and subsequently reducing FLW¹² to a \$14 return on investment for each \$1 spent on FLW reduction¹³.

Although greater information is being sought on the costs of these proposals, we note that the Impact Assessment states "there are no direct benefits to food waste reporting as a result of this option", so no benefits are monetised. We are disappointed that the wider benefits of food waste reporting could not have been captured in the Impact Assessment, while the Government seeks further views on additional costs.

Q49. What, if any, barriers would your business have to overcome in order to measure and report food waste? Cost Lack of experience Lack of staff Lack of skills Other If 'Other' please provide further detail.

As part of the development of their Roadmap,¹⁴ WWF undertook research which highlighted the key barriers to farm stage measurement and reporting. All barriers identified are likely to be applicable in varying degrees to other businesses and sectors. These are outlined in the table below. A roadmap of actions businesses and food system actors can take to reduce these barriers will be published in Sept-Oct 2022 (Under embargo until release, please do not share further).

¹² WRAP (2021) Financial implications for farm enterprises of reduce food surplus and waste. <https://wrap.org.uk/sites/default/files/2021-09/WRAP-Financial-implications-for-farm-enterprises-of-reducing-food-surplus-and-waste.pdf>

¹³ Champions 12.3 (2017) The business case for reducing FLW https://www.flwprotocol.org/wp-content/uploads/2017/05/Champions123-Report_-business-case-for-reducing-food-loss-and-waste.pdf

¹⁴ https://www.wwf.org.uk/sites/default/files/2022-10/WWF-UK%20HIDDEN%20WASTE%20REPORT%202022_2.pdf

Barrier categories	Themes	Examples
	<ul style="list-style-type: none"> · Lack of perceived value to measuring food loss 	<ul style="list-style-type: none"> · Belief that all losses occurring are unavoidable · Lack of commercial benefit to measuring
	<ul style="list-style-type: none"> · Perceived risk to measuring food loss 	<ul style="list-style-type: none"> · Risk of being financially penalised for losses · Risk of reputational damage from reporting loss rates
Perception barriers	<ul style="list-style-type: none"> · Disassociation between UK farm losses and global losses 	<ul style="list-style-type: none"> · Belief that food loss is only a problem in low-income countries · Belief that little to no loss occurring on their farm
	<ul style="list-style-type: none"> · Lack of awareness of issues associated with farm losses 	<ul style="list-style-type: none"> · Unaware of environmental impacts of loss · Circular economy seen to mitigate any environmental impact of losses
Financial barriers	<ul style="list-style-type: none"> · Lack of access to funding 	<ul style="list-style-type: none"> · Loss of EU subsidies · Food loss not included in gov support
	<ul style="list-style-type: none"> · Inability to invest in sustainability due to finances 	<ul style="list-style-type: none"> · Limited profit margins · Sustainability initiatives halted due to lack of profits for investment
	<ul style="list-style-type: none"> · Financial impact of sustainability initiatives 	<ul style="list-style-type: none"> · Cost of equipment · Cost of labour (in particular for harvesting food which cannot be sold)
	<ul style="list-style-type: none"> · Inability to remain cost competitive against imports 	<ul style="list-style-type: none"> · Sustainability requirements being placed on UK farmers are not also placed on imported goods · Profit margins reduced by sustainability initiatives
	<ul style="list-style-type: none"> · Administrative strain 	<ul style="list-style-type: none"> · Additional time burden carried by farmers (with no perceived benefit) · Volume and variety of sustainability reporting
	<ul style="list-style-type: none"> · Cost of labour from measuring 	<ul style="list-style-type: none"> · Time required to design process costly · Frequent measurement increases labour · Labour costs negated any financial benefit

Labour barrier	<ul style="list-style-type: none"> · Staff reactions to measurement 	<ul style="list-style-type: none"> · Resistance from staff to measurement · Fear loss of staff
Process barriers	<ul style="list-style-type: none"> · On farm process 	<ul style="list-style-type: none"> · Challenging to develop new processes · Existing processes for measurement are ad-hoc
	<ul style="list-style-type: none"> · External processes cause confusion 	<ul style="list-style-type: none"> · Unclear definitions of food loss · Lack of centralised reporting

Q50-56 n/a

Q58. Please can you provide evidence of whether and how the policy options presented in this document, can directly and indirectly affect the benefits described above in a qualitative and/or quantitative way. (300 words max)

Many businesses are unaware of the severity of impacts (environmental, financial, and social) of food wasted in their business. Mandating measurement and reporting will ensure businesses are given the opportunity to improve the profitability, efficiency, and sustainability of their business.