AUGUST 2023 BUSINESSPLUS SURVEY

IRELAND'S BEST PRACTICE IN CORPORATE SOCIAL RESPONSIBILITY & SUSTAINABILITY



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CSR IN ACTION

Corporate Social Responsibility endeavour takes many forms. **Emily Styles** reports on some corporate and SME activities and initiatives over the past year



The €150,000 Amazon Web Services InCommunities Fund helps local community groups, schools, and organisations in Fingal to kick-start new projects or expand existing ones for the benefit of the community. AWS staff volunteers mentor students at Luttrellstown Community College in Clonsilla, where there are 950 students.

DAA staff and Dublin Airport passengers raised €130,000 each for St Francis Hospice, The Mater Foundation, and Feed Our Homeless after a year of fundraising activity by employees. Passengers and members of the public support the scheme by donating at collection points located throughout the airport.



Staff in builders' merchant Chadwicks Group recently raised €60,000 for five charities by taking on the Four Peaks Challenge. In total, 32 climbers took part in the fundraising efforts, with 17 completing all four peaks — Slieve Donard, Carrauntoohil, Mweelrea, and Lugnaquilla. The funds were raised for Irish Wheelchair Association, Pieta House, IMNDA, Purple House, and Mayo Autism Camp.

Gift card company **One4all** has raised €260,000 for Children's Health Foundation over the past eight years with an annual Shop4Giggles campaign, which lasts for one week. When participants spend their One4all gift cards during the week, One4all donates 50c to the CHF's Giggle Fund. Last autumn retail partners Marks & Spencer, Argos, River Island, Currys, and New Look pledged to donate an additional 50c per transaction.

Life insurance company **Aviva** channels €120,000 per annum into the Aviva Broker Community Fund Awards, where financial advisers and brokers support their chosen local charities or community organisations by nominating them for an award. One of the 2023 awards went to The Big Idea, which develops creating thinking programmes for schools. The social enterprise works with hundreds of industry mentors each year, from graduates to CEOs, who give students practical advice and guidance.

AsIAm, Ireland's national autism charity, received a boost last December when AIB announced a three-year partnership. The bank said it will be supporting AsIAm to roll out more support services to autistic people in Ireland, while AsIAm will work with AIB's Abilities Network to establish training and supports that will help make AIB more accessible for customers, staff and job candidates.

Employees at **Microsoft Ireland** raised €270,000 for LauraLynn, Ireland's Children's Hospice, through a number of fundraising activities, including walking, running, swimming, and a cycle along the Wild Atlantic Way. As part of this cycle, a group of 100 cyclists and support crew travelled 350km from Ballybunion to Clifden over three consecutive days.



BP SURVEY | CSR & SUSTAINABILITY



Over 300 community organisations from across 24 counties will share in a total of €1.34m from the Intel Matching Grant Programme. For every hour that is volunteered by an Intel employee at a school or non-profit organisation, a donation of \$10 is paid from the Intel Foundation to the organisation. Intel has supported this programme for 15 years, with a total of €10.7m donated in that time.

In December 2022, **Huawei Ireland** awarded €250,000 in academic scholarships to 50 third-level STEM students through its 2022 Seeds for the Future ICT talent-nurturing initiative. One of the largest scholarship programmes for STEM students in Ireland, €5,000 bursaries were awarded to 50 students, of whom 40% were female.



Cork motor dealer Blackwater Motors Group donated a 231 Volkswagen Crafter van to Cork Penny Dinners, which distributes food parcels. The company also organised a food drive appeal last Christmas in all of their dealerships across Cork city and county.

Forecourt retailer **Applegreen** has made a three-year charitable commitment to children's charity Barretstown, with a pledge to help raise €1m for Barretstown in the 2023 to 2025 period. Every time a customer shops in-store, the company donates 1c to its Charitable Fund. Employees at head office and at stores also organise events to raise awareness for the charity partner through volunteering and fundraising activities, including static cycles, fun runs, hikes and marathons.



Mazars Dublin lit up its office for the full month to celebrate Pride and also arranged for ShoutOut to come to the office to talk to staff about the LGBTQ+ community. Mazars curated a programme through June 2023 for employees wanting to learn how to best support as an ally, celebrate the LGBTQ+ community or become more involved.

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Toast, the American digital technology platform built for restaurants that opened a Dublin office in 2017, donated €50,000 to create a community garden at Airfield Estate in Dundrum. Toast says the garden will be a resource centre for education on nutrition, food sovereignty, seed saving, biodiversity, conservation, and resource management.



Corner store chain **SPAR** has marked six decades of trading in Ireland by partnering with the Tree Council of Ireland in identifying sites in Sligo, Waterford, Dublin, Wexford, Wicklow and Galway. Three of the six sites have already been planted with native Irish trees, while the remainder will be planted later in the year. The aim is to create mature oak woodlands. Pictured above are father and son Ray and Nathan Clarke, who opened their first SPAR store in Longboat Quay 18 years ago and have since expanded to three other locations.



Kerry Group has entered into a four-year partnership with Concern Worldwide that aims to improve the lives of 46,000 Kenyans by providing access to climate-smart agricultural practices. Kerry and Concern are collaborating to create a regional value chain for mango production to benefit female growers, creating a new income stream for their families. Participants will receive training on post-harvest handling, support for mango processing at community level, and the introduction of post-harvest processing machines. Pictured above are Carol Morgan (left) of Concern Worldwide and Kerry Group's Catherine Keogh.

Fast food chain McDonald's gifted 80,000 books to children last year as part of the company's ongoing commitment to children's literacy. The books were for kids aged 4 to 11 and included bestsellers How to Grow a Unicorn and Summer of the Dragons. Since 2021, McDonald's has offered Happy Meal customers the option of a book instead of a toy.

Chris Ball, partner in accountancy firm **RBK**, shaved his head to raise €11,000 for the Oncology/Haematology Patient Comfort Fund at the Midlands Regional Hospital in Tullamore. Ball's colleagues and friends chipped in while the firm topped up the donation. "If what I have done helps people attending the department in some little way that is fantastic and makes it all worthwhile," said Ball.

Forecourt retailer **Maxol** raises money for mental health charity Aware with an annual hot drink promotion. For every cup of coffee or hot drink bought at one of Maxol's service stations in November and December, 10c is donated to the charity. The total raised in 2022 was €60,000, and the charity partnership has been ongoing for seven years.

Fibre broadband network **SIRO** is sponsoring a project to raise awareness amongst primary school children of the importance of protecting pollinators and their natural habitats. The sponsorship across 100 schools will fund school workshops with biodiversity experts; pollinator packs for each school, with resources to make their school grounds more pollinator-friendly such as by planting native wildflowers; and additional free online materials and resources for pupils.

Sonas Bathrooms has become the most significant corporate partner of Habitat ReStore, which operates four stores in Northern Ireland and one in Drogheda. The stores sell donated building supplies and home improvement materials at low prices, enabling local people to improve their homes while also raising funds for Habitat's activities. For Sonas Bathrooms the benefit is diverting discontinued products from landfill.



This year's annual Calcutta Run organised by the Law Society of Ireland and Johnson Hana raised more than €400,000 for Irish homelessness charities. The Phoenix Park run attracted 1,200 attendants while there was also a run in Cork as well as golf and tag rugby events. The funds raised go to the Hope Foundation, Peter McVerry Trust, and SHARE.



Coca-Cola HBC has embarked on a three-year initiative with FoodCloud in the Republic of Ireland and FareShare in Northern Ireland that embraces financial and product donations as well as volunteer hours. The aim is to reduce food waste and will focus on FoodCloud's objective of doubling the volume of food redistributed to 5,100 tonnes per year by 2025. Coca-Cola said this equates to c.12 million meals redistributed and 16,000 tonnes of CO2-eq avoided. Pictured are Aoibheann O'Brien of FoodCloud, minister Pippa Hackett, and Tom Burke of Coca-Cola HBC.



Expleo, the global technology, engineering and consulting service provider, has pledged €300,000 to charities on the island of Ireland over the next three years. Charities that benefit will include those working in the areas of homelessness, water safety, mental health, and children's health. 2022 marked the first year of the company's giveas-you-earn scheme, which saw Expleo's employees raise €62,000. The scheme sees staff opt-in to donate a small proportion of their monthly salary, matched by Expleo, doubling the donation for the selected charities.

CORE

Our vision and values at Core, combined with our collective effort, allow us to create real impacting results for our clients, our community and our planet.

SOCIAL AND PUBLIC GOOD

In 2023, Core re-engaged with the Time to Read programme, providing primary school children with reading support from volunteers from across Core. As a team, we welcomed the Time to Read children to our offices, where we have hosted several reading sessions. Throughout 2023, we also engaged with Dublin Simon Community and the Purple House Cancer Support.

2023 also saw the return of Pride Vibes, but on a larger scale. Thomas Crosse from FM104 hosted a live radio show from Core's office. This followed a special Pride event, where Oisín O'Reilly of Outhouse presented to colleagues and clients about the importance of meaningful communication with the LGBTQ+ community. After this impactful keynote, Jill Downey, Core's Chief Sustainability and Sponsorship Officer, spoke with Lindsay Peat, Thomas Crosse, Orlaith Ryan and Oisín about the importance of LGBTQ+ inclusivity, and the personal experiences of some panellists in areas such as work, sport and allyship.



The Pride Vibes event at the Core office featured a keynote speech from Oisín O'Reilly of Outhouse

INCLUSIVE WORKPLACE

Education is an important focus within our Diversity and Inclusion committee, aiming to enlighten colleagues about the diversities of the world, and seeking opinions on how we can continue inclusivity. Core launched a Menopause Policy in 2023, providing support for colleagues during this time of change. Initially, Core managers participated in training on how to support colleagues and create an environment for open conversation. The changes during these times are immense, and the impact on work can't go unnoticed, so at Core there is a culture to support colleagues through provision of consultations with organisations like the Menopause Hub.

Core continues to collaborate closely with AsIAm,

Ireland's national autism charity, providing marketing consultancy. In 2023, Core hosted three training sessions on improving recruitment, onboarding, and working processes to be more inclusive at all levels for neurodivergence. There is further training planned for 2023, enabling our business to be inclusive of excellent talent.

ESG STRATEGY AND 2023 ACTIVITIES

Core's approach to Environmental, Social and Governance is covered by ESG policies and strategy. This forms a very important part of our overall business strategy. This is led by Chief Sustainability Officer Jill Downey and is a permanent agenda for the business, reviewed and agreed at board level. Core's ESG strategy has three key pillars:

- **Internal operations:** The business we are and want to be.
- **People and culture:** Knowledge and education of the team being second to none.
- **External impact:** On clients, on the advertising industry and on wider society.

Core's strategy is shaped both by commitment by the global network, the Publicis Groupe, and local Core commitments. Core policies, activities, and commitments stem from this strategy. The business committed in 2018 to a gender-neutral Board and are pleased to say that this came to fruition in 2023.

Our Green Month in Core takes place in April, when there is promotion of educational content on how to be more green at home and work. On the roof of 1 Windmill Lane, tucked behind the rain water collectors and solar panels, are two beehives. Some Core colleagues got the chance to don their bee suits and learn how the honey and wax is produced. In 2023, Core also welcomed Collie Ennis from TCD Zoology Department, teaching us all about the critters that can be found in Irish woodlands, along with a few special guests from farther afield.





PB Insurance

IPB Insurance is committed to undertaking its strategic and operational activities through sustainable policies and practices.

A mutual insurance company, IPB protects the insurable interests of its public body membership and is committed to playing a leading role through community-led social responsibility programmes on behalf of and in partnership with its Members. The mutual insurer has a long track record of working with its local authority and ETB Members to deliver large-scale national community engagement and social programmes, with €15m committed to social initiatives since 2012.

IPB published its sustainability strategy last year and signed up to the Principles for Sustainable Insurance (PSI) and the UN Sustainable Development Goals (SDGs). The principles are part of a global framework for insurance companies to help address Environmental, Social and Governance (ESG) risks and leverage opportunities. At the heart of IPB's ESG activities is a strong focus on stakeholders, including Members and employees, industry and Irish society. Further underpinning the commitment to good governance, the Board of IPB established a Board Committee dedicated to Sustainability to further enhance transparency and accountability at the highest level within the organisation.

ESG EVALUATION

To benchmark progress on its sustainability strategy, IPB's ESG dimensions are assessed and evaluated by **S&P Global Ratings.** In 2021, IPB scored 73 out of 100, the highest ever rating achieved in the social category for financial services companies in the EMEA region. The company's strategic and operational progress has led to an improved rating, rising to 76 out of 100 currently. Another critical driver of IPB's strong result stems from its commitment to and investment in its employees through workplace and engagement initiatives. IPB has maintained its status as one of the **Best Workplaces in Ireland** for the past five years, and S&P rated IPB's workplace culture as 'Excellent' in its evaluation.

SUPPORTING SOCIAL ENTERPRISE

The Social Enterprise Development (SED) Fund is a €4.4 million fund, which has been running since 2018, supported by IPB Insurance together with Local Authorities Ireland and the Department of Rural and Community Development, via the Dormant Accounts Fund. The Fund is delivered by Rethink Ireland, an organisation that supports the most innovative social enterprises focused on critical positive change.

Community services, affordable counselling and sustainability education providers were among the eight high-impact social enterprises awarded under the Fund, announced last month. Eight social enterprises, responding to urgent needs in communities and tackling some of the country's most pertinent societal barriers, will receive a combination of cash grants and business supports, including a cash injection of €22,500 each and access to a non-



IPB Insurance CEO John Kearns (right) with SED Fund awardees Dr Lisa Kelly (left) and Fabian Joyce, co-founders of Anam Music Therapy, and Deirdre Mortell, CEO of Rethink Ireland

financial support package worth €7,500, aimed at assisting further expansion.

This year the fund focused on start-up and next-stage social enterprises, as well as the continuation of a business course across every Local Authority region in Ireland. The Fund has supported social enterprises in every county in Ireland, helping them to deliver services to over 400,000 people, provide 500 people with access to employment and mobilising 16,600 volunteers.

WORKING WITH MEMBERS

IPB Insurance and their local authority Members are partnering in a joint **Sustainability Forum** to actively address challenges related to climate and broader sustainability issues. Active Travel is one area where IPB and its Members continue to work closely to identify and manage the risks associated with the ongoing large scale investment in this area. Last month, IPB co-sponsored the Mary Robinson Climate Action Conference as part of the Ballina 2023 programme, featuring a wide range of climate action talks and panel discussions. As part of the programme local authority Climate Action Officers and Coordinators from across the country brought together to foster closer working relationships and to discuss the challenges they face at a local level.

John Kearns, IPB Insurance CEO, comments: "As a mutual we already had an excellent platform to build on our sustainability credentials, I think this has been a key driver for our progress to date. Having said that, there is always more we can do, and we will continue to be ambitious in our sustainability agenda across every part of our business."



The BMW Group

Driving Sustainability

Sustainability is a keystone of the BMW Group and its manufacturing and production processes, and the arrival of a new model is always an opportunity to further enhance this sustainability. That's what's happening with the arrival of the NEUE KLASSE, BMW's brand-new all-electric platform that will be used with a number of new models from 2025 onwards.

A New Class, a new plant

The name NEUE KLASSE is a reference back to BMW's history, when it launched a range of 'New Class' models from 1962 onwards. But the modern use of the name is a world away from its predecessor. It signifies the third generation of BMW's 'i' platform for electric vehicles and is the first designed to be used exclusively by EVs.

The platform introduces a different type of battery that requires a new manufacturing process, and BMW has already commissioned a Cell Manufacturing Competence Centre in Parsdorf, Germany, setting new standards in sustainable battery manufacture to help with its production. This is designed to optimise battery cell production in terms of cost, but also prioritises environmental protection.

The plant itself runs on renewable energy, including solar panels on the roof, while research is ongoing into producing fully recyclable batteries, as well as innovative technology - such as more efficient solid-state batteries. This tech will help to make the NEUE KLASSE the most innovative allelectric platform yet.

Setting new benchmarks

The NEUE KLASSE will use new battery cells that increase energy density by more than 20%, while charging speeds and range will grow by 30%, too. At the same time, carbon dioxide emissions generated during battery production will be reduced by 60%. This is a result of suppliers relying on renewable energy, as well as the re-use of so-called secondary materials within raw materials such as lithium, cobalt and nickel going into the assembly of the battery.

But that's not the only area where NEUE KLASSE sets new standards for sustainability. It's the next step in BMW's target of reducing CO2 emissions by 80% during vehicle production by 2030, which will be the lowest level of resource consumption possible during vehicle production. One way that BMW will meet this ambitious aim is to re-use materials during the manufacturing process.





The car itself

Elsewhere, the NEUE KLASSE will see the arrival of a fullwidth head-up display, as previewed on the BMW i Vision Dee concept car seen at the 2023 Consumer Electronics Show in Las Vegas. Dee stands for Digital Emotional Experience, and this mid-size car featured a variety of technological innovations. The head-up display projects on to the windscreen as much or as little information as occupants want and should mean drivers are drawn away from paying attention to the road for as short a time as possible.

The NEUE KLASSE will be assembled in plants across the globe, with the first models to roll off the production line in Debrecen, Hungary, in 2025, and BMW's home plant in

into the Future





Left: The MINI Countryman - to be produced at the BMW **Group Plant Leipzig from** November 2023 - will join the MINI Cooper Electric in the marque's all-electric future

Right: The BMW iX is the flagship electric model for the BMW Group. It has a range of up to 613km (WLTP) on a single charge



Munich will follow shortly after. BMW has also announced that its plant in San Luis Potosi in Mexico will be geared up to build NEUE KLASSE models from 2027 onwards. This has seen €800 million of investment in the Mexican site to create 1,000 new jobs, but also means a battery assembly facility will be added to the site. And as with all of BMW's factories, all of its external power supplies come from renewable sources.

Sustainability Retailer of the Year

Closer to home, BMW Ireland is promoting sustainability with a new awards campaign for the BMW Ireland dealer network. The Sustainability Retailer of the Year 2023 is

open for entries from retailers or franchise groups that can demonstrate significant and quantifiable improvements across three key sustainability areas in 2022 and 2023: How they manage their environmental impact, how they instil a culture of environmental and social responsibility, and evidence of establishing sustainability standards and

strategies. Judges will be looking for retailers that promote a positive attitude towards environmental and social goals, as well as adhering to any governance guidelines that have been established.

www.bmwgroup.com/en/ sustainability



Don't get washed away by the transition to sustainability

Liam McKenna, partner in in the consulting services practice in Mazars, explains why it is crucial for businesses affected to understand and promote sustainability throughout their supply chains

s Europe and the rest of the world face unprecedented heat waves, the need to address the challenges of climate change and sustainability has become evident to most people. Although the pace of change may be frustratingly slow, it is under way and starting to gain momentum.

In Ireland, we can identify three primary drivers behind sustainability strategies and plans: the government's climate action plan, regulatory compliance (initially focused on the financial services sector but expanding with mandatory sustainability reporting), and access to capital through funds that prioritize environmental, social, and governance (ESG) strategies.

While these primary drivers may not directly impact small- and medium-sized owner-managed businesses, all businesses will be required to promote sustainability throughout their supply chains. As a result,

public sector tenders have begun allocating points to sustainability, and larger corporations are demanding insight into their suppliers' sustainability metrics and carbon emissions.

DEFINE SUSTAINABILITY STRATEGY

Businesses that do not yet consider sustainability but have larger clients will find themselves scrambling to respond to questionnaires and challenges that they do not fully understand or have the data to satisfy. It is critical that these businesses recognise the requirements and regain a balance of control in their business relationships. A foundational step in achieving this is defining a sustainability strategy.

Sustainability is an extremely broad and multifaceted concept that addresses various aspects. It encompasses environmental concerns such as water usage, pollution, and carbon emissions. Additionally, it includes social issues, including the impact on the community, fair working conditions, and diversity and inclusion initiatives. Moreover, sustainability also involves governance aspects, such as transparent reporting, oversight of sustainability efforts, and their connection to pay and bonuses.

IDENTIFYING MATERIAL ISSUES

Given the breadth of topics, no single organisation can address them all, nor is it necessary to do so. What is



essential is to identify and address the material issues relevant to each organisation. Material issues for a manufacturing business will differ greatly from those of an insurer or a distribution company.

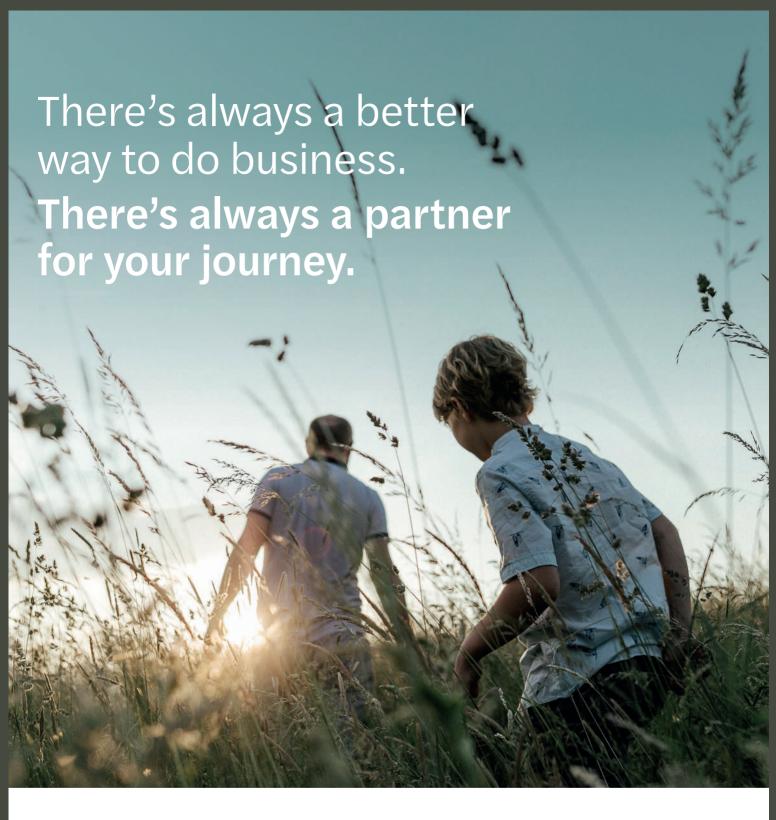
Once the material issues are identified, their current status can be assessed as a baseline, and improvement targets can be set. This process will shape the sustainability strategy, which, in turn, may drive operational changes and investments in the coming years. The materiality assessment should be of high quality to ensure the organisation does not embark on the wrong path, leading to operational disruptions and inefficient allocation of investment funds. Therefore, it is recommended that the materiality assessment involves direct engagement with key stakeholders such as clients, shareholders, staff, suppliers, executives, and the board.

PLANNING IS ESSENTIAL

The introduction of the Corporate Sustainable Reporting Directive (CSRD) will require large corporates to publish audited sustainability reports from their 2024 year-end. As a result, they will request information and data from suppliers and these should be anticipated, making planning essential. From 2025 to 2028, the mandatory reporting requirements of the CSRD will extend to mid-sized companies.

At **Mazars**, we believe that sustainability actions need to be taken in a manner that does not undermine the commercial sustainability of an organisation. However, it is important to note that organisations that address these challenges are likely to gain a competitive edge and become more resilient. Conversely, organisations that fail to accept the challenge or provide adequate reporting, run the risk of becoming irrelevant before the end of the decade. We consider this change to be inevitable. Businesses that embrace sustainability early on will benefit by using it as a differentiating factor that can accelerate their success. Recognising the inevitability of this change, it is wise not to delay in taking action.





We know you're under pressure to operate more responsibly.

Beyond financials, sustainability has become an essential foundation of business performance. From ESG audit to business transformation, we understand the journey you're on. We're on it too. Which makes us a great partner to help you grow responsibly.

Move forward with Mazars.



Creating Meaningful Impact On Our Society

The social enterprise sector is booming and plays an increasingly important role within the enterprise ecosystem, writes Vincent Rastfeld

reland has a thriving enterprise culture so perhaps it's not surprising that the social enterprise sector is booming too. Social enterprise is generally defined as an enterprise with the objective of achieving a social, societal or environmental impact, rather than maximising profit for its owners or shareholders. It pursues its objectives by trading on an ongoing basis through the provision of goods and/ or services, and by reinvesting surplus income into achieving social objectives.

In addition, social enterprises contribute to providing solutions that combine social, economic, and environmental aims, thus enhancing sustainable development. This contribution combines private and public resources and staff with volunteer labour and provides opportunities to vulnerable populations and geographically disadvantaged places.

Government is keen to foster social enterprises, not least because they reach into parts of the country where for-profit businesses are thin on the ground. Minister **Heather Humphreys** and the Department of Rural and Community Development (DRCD) are currently developing a National Social Enterprise Policy, which they aim to unveil later this year.

As part of the policy formulation, DRCD conducted a baseline data collection exercise to count up the social enterprises around the country. The department's tally was 4,335 organisations that provide some form of employment for c.84,000 people. A further 74,800 volunteers work with social enterprises, including c.30,000 board members, and it is estimated



Social Enterprise Development fund in 2022. Also pictured are Deirdre

Mortell, CEO at Rethink Ireland, IPB Insurance CEO John Kearns, and

that the combined annual income of social enterprise is c.€2.3bn.

Marilyn Catapat-Counihan from KASI

The social enterprise sector in Ireland is mainly formed by enterprises with modest income, and 30% report an annual income below €50,000. While the median annual income for a social enterprise is €180,000, this figure increases to €254,000 in urban areas compared with €80,000 in rural areas.

One in six social enterprises located in urban areas has annual turnover greater than €1m compared with only 4% in rural areas. DRCD cautions that the lack of publicly available financial information on social enterprises makes it challenging to accurately assess their financial situation.

Launching the data collection report,

minister Humphreys commented: "This report illustrates the diversity of the social enterprises, the opportunities and challenges related to employment and volunteering, the contribution to the economy and the small size but increasing relevance and growing potential of this dynamic sector. Now that we have this baseline data, showing a snapshot of the social enterprise sector in Ireland, we will be able to build on it."

Social enterprises take a variety of different forms, including:

- Work Integration Social Enterprises, which support disadvantaged people to prepare for and participate in the labour
- Enterprise Development social

- enterprises which support the creation of other enterprises, e.g. through the provision of office space and facilities.
- Environmental social enterprises that focus on environmental sustainability, including circular economy social enterprises.
- Social enterprises contracted with the public sector to deliver public services in disadvantaged areas and communities.
- 'Deficient Demand' social enterprises which seek to meet a demand for goods and services within a community where there is insufficient demand for the operation of a regular market due to inherent economic and social disadvantage or low density of population.

According to the baseline research, childcare represents the main sector of activity for urban and rural social enterprises. Social enterprises developing activities related to community infrastructure and local development represent 23% of rural social enterprises compared to 2% in their urban counterparts. Enterprises related to health, youth services and social care represent 17% of urban social enterprises while only 9% of those located in rural areas.

The social enterprise workforce, mostly part-time, is mainly women (69%), and 60% of social enterprises with paid staff employ people through Activation Labour Market Programmes, especially in rural areas (65%). However, the baseline report also shows that while women represent the majority of the social enterprises' workforce, boards are mainly occupied by men, especially those aged 50 years or more. "This disproportionate number of men and older people on boards represent a challenge for the social enterprise sector," is the DRCD view.

One useful insight into what social enterprise actually do is funding awards from bodies such as Rethink Ireland, which operates the Social **Enterprise Development Fund.** This fund is financed by private donations, matched by public monies from the Dormant Accounts Fund, as well as contributions from IPB Insurance and local authorities.



Rethink Ireland CEO Deirdre Mortell (centre) with Step-Up Fund recipients (I-r) Declan Sweeney, St Gabriel's Orthotics; Alex Stewart, Galway Community Circus; Maeve Murphy, Benchspace; and Anne Maher, The Urban Co-op

The SED fund recently made €30,000 awards to eight social enterprises, made up of a €22,500 grant and access to a non-financial support package worth €7,500. The awardees are:

- **ACM Community Development Society**, which operates in Castleconnell, Co. Limerick, and runs community events and festivals and enables active retirement groups, card playing, village singers, music classes, a community restaurant, stitching groups etc.
- **Accelerating Change Together** (ACT) is a group of architects, urbanists and policy specialists dedicated to accelerating the Green Transition.
- **Anam Music Therapy** in Galway provides music therapy services in schools, day care and respite centres, residential care and community units, hospitals and in people's homes.
- **Education for Sustainability** strives to equip young people with education on the climate crisis, through climate literacy workshops.
- Kinship care occurs when relatives and close friends step up to care for children when their parents are unable to do so. Hosted by Treoir, **Kinship Care Ireland** supports kinship families through the provision of practical information, peer support and by raising

- awareness of the benefits and challenges of kinship care.
- **Living Life Counselling** has provided volunteer led, mental health supports to those from socially and economically disadvantaged backgrounds.
- Lough Ree Access For All provides accessible boat trips, recreation and key supports to people with disabilities from all over the country. Passengers access the boats independently by way of a 'roll-on-roll-off' design, akin to a small car ferry where the bow lowers to allow easy access.
- Self Organised Architecture (SOA) promotes community led housing, and assists with negotiations with developers, financial institutions, and government agencies.

The Department of Rural and Community Development's baseline data collection report concluded that social enterprises are an important part of the enterprise ecosystem in Ireland, creating jobs and generating meaningful social and environmental impact. The diversity of the sector shows the vibrancy and relevance of social enterprises in tackling complex challenges that Irish society and the economy face.

However, this diversity also presents challenges, in particular the development of a common identity for the sector.

Bord na Móna

Bord na Móna adopted its Brown to Green strategy in 2018, at a time when peat harvesting was central to the company's profitability and viability. By 2020, the company had ceased peat harvesting and was transitioning to becoming a Climate Solutions company. 2020 was also a seminal year for corporate ESG policy and law making, as the EU Green Deal was formally launched and the legislative process for the new Corporate Sustainability Reporting Directive (CSRD) was commenced.

ord na Móna is now focused on closely aligning its business and sustainability strategies, and testament to this, over 90% of the company's capital expenditure is eligible to be classified as 'activities that make a substantial contribution to climate change adaptation, according to the company's latest update.

This investment is already having a tangible impact, with 95% of the electricity the company produces to come from renewables by 2024. Bord na Móna is on track to become the leading supplier of green electricity in Ireland, and this year saw the achievement of a significant milestone for the company, as over 1 Terawatt Hour (1 million Megawatt hours) of electricity was generated from renewable energy sources.

According to Dr John MacNamara, Corporate Sustainability Lead at Bord na Móna: "It is easy to underestimate the paradigm shift that the EU Green Deal is striving towards — the delivery of the first climate neutral continent by 2050, with near term targets of a 55% reduction in greenhouse gas emissions by 2030.

"EU policy-makers recognise that private finance and business will be important in delivering this transition, and have legislated accordingly, including the Sustainable Finance Disclosure Regulation, the Taxonomy Regulation and the CSRD. This is where many companies will see an impact as ESG reporting and related disclosures become mandatory for the first time."

Bord na Móna has put in place robust processes in anticipation of this new reporting regime, and the company has recently achieved certification under ISO14064-3 for quantifying its Greenhouse Gas (GHG) emissions. The company's GHG emissions have dropped by circa 82% in the last six years and further reductions are projected for this year. In addition, Bord na Móna is also participating in the Science Based Targets initiative (SBTi) and is aligning with the Taskforce on Climate-related Financial Disclosures (TCFD).

"Sustainability and ESG initiatives are more than simply another set of data points that need to be published" Dr

MacNamara adds. "What we are seeing in Bord na Móna is the coalescence of the traditional business and sustainability strategies into a single corporate strategy - leading to our vision of becoming Ireland's leading Climate Solutions company."

In the case of Bord na Móna, the company is now focused on renewable energy production, development of low carbon enterprises, recycling and waste management, peatland rehabilitation, and supporting the development of sustainable goods and services through its business accelerator programme Accelerate Green. In particular, the company is planning a €2.7 billion investment in its Renewable Energy and Recycling businesses. Bord na Móna Renewables is seeing significant expansion in renewable energy infrastructure to increase production capacity from wind, solar, biomass, biogas and green hydrogen.

Complementing the use of Bord na Móna's peatlands for renewable energy projects, there is another advantage from a land use and carbon perspective that has the potential to reduce Ireland's carbon footprint, as the Peatland Climate Action Scheme (PCAS) supports rehabilitating and restoring Ireland's bogs to help meet climate and biodiversity goals. In fact, circa 95% of the lands managed by Bord na Móna

> are being dedicated to rehabilitation and restoration, which is offering new local amenities for communities and opening new eco-tourism opportunities.

he Bord na Móna Recycling business is helping its 140,000 customers across the country to transition away from the linear 'take-make-use-dispose' model of waste management by investing in necessary recycling infrastructure and operational processes to deliver a more circular economic approach to waste.

Bord na Móna's progressive Accelerate Green programme which launched in 2021 is the first equity-free Irish accelerator initiative dedicated to scaling companies, which are developing products and services

based on green innovation. Following very positive feedback from alumni companies, the majority of which have both expanded their business and employee numbers, Bord na Móna has this year committed a further €5 million to support and grow the Accelerate Green programme.

When taken as a whole, our Renewable Energy developments, Recycling business and Peatlands Rehabilitation projects combined with our Accelerate Green Programme demonstrate that today, Bord na Móna, really is 'More than Móna'.



Dr John MacNamara, **Corporate Sustainability** Lead, Bord na Móna





At Cpl, we take our responsibility to create a better world seriously. We were delighted to have published our first annual Sustainability Strategy and Report in Q4 2022 which encapsulates both our achievements to date and our plans to become a more sustainable organisation.

Cpl's CEO Lorna Conn believes that "sustainability issues will and should play an increasingly important role in the long-term success of all businesses". Cpl are committed to operating a business that has a positive impact on all stakeholders and we are determined that our sustainability activities and targets will fulfil that ambition.

As part of our first Sustainability Strategy we have updated our company vision to be the world's best at transforming our clients and candidates through sustainable transformational talent solutions and experiences.

To Cpl, sustainability means being an exemplar for good business practices, by creating a positive impact on society, the environment, our people, and our economy. In becoming a more sustainable business, we are not only doing the right thing for the planet, we also significantly add to our brand value, meet (and get ahead of) customer demands, protect business, create new opportunities, attract more talent, reduce business risk, and increase business efficiency.

PEOPLE FIRST

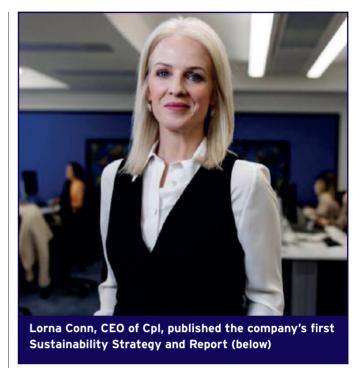
At Cpl we put people first and strive to provide them with all the tools necessary to succeed, not only in work but in life. Our people are the conduit thousands of job seekers use to secure employment and security for themselves and

their families. This continuum of people working together to improve the livelihood of the thousands we touch every day is the basis of our commitment to sustainability.

We are very aware of the impact we have on the people that we work with, and, through our sustainability practices, we are also aware of our impact on the environments in which we operate. We want our impact to be a hugely positive one. Wherever Cpl touches

someone's life, interacts with other companies or leaves its mark, we want it to be synonymous with our values of accountability, customer focus, communication, respect, and empowerment.

Throughout the past 18 months we have made significant investment to both understand and improve our sustainability performance. We have established the baseline for our carbon footprint and developed a literacy around our environmental actions. The results of our double materiality analysis helped to guide our approach to our Sustainability Strategy and Report and have given us a stronger understanding of the risks and opportunities presented



to our business. Through completing this materiality and understanding our footprint, we have begun to take the necessary steps to create a great and sustainable workplace for all our stakeholders.

MATERIALITY ASSESSMENT

Along with providing us the grounding for our Sustainability Strategy, our materiality assessment identified 5 primary objectives that have the greatest impact on our business and where we believe we can make the most difference. To ensure these objectives have real impact and reach the level

of excellence expected within Cpl, we have aligned them with the United Nations Sustainable Development Goals. By aligning them to such a universal framework, we can also ensure cross collaboration with our parent company, OUTSOURCING Inc. (OSI), and with our stakeholders across different industries and in different countries.

We look forward to progressing this work into the future to meet our commitment of NetZero by 2045.

This bold but necessary act of leadership taken from the team in Cpl will not only help to create a greater workplace for all in Cpl and our extended community, but it will significantly reduce our environmental impact and ultimately help to create a better world in which we can all thrive.





Allianz commits €1m to Climate Safe Homes

Allianz Insurance is investing €1 million in a new **Climate Safe Homes** project to promote the future proofing of houses across the country against the effects of Ireland's changing climate.

n a first-of-its-kind for the Irish insurance industry, **Allianz** is bringing together key stakeholders from across construction, engineering, architecture, academia and other associated industries to accelerate climate adaptive home building. The insurer aims to help deliver a new climate resilient home building model designed specifically to withstand changing weather patterns. As part of this, Allianz has partnered with the **Irish**

Green Building Council and others to streamline the

development of a home-grown solution for building and renovating sustainable, climate ready homes in Ireland.

This comes as the country continues to experience more extreme weather events, and warnings of the effect of climate change become more frequent. Irish homes generally built to retain heat and keep out rainfall are now increasingly susceptible to changes in weather patterns. Increasing temperatures, storm frequency and severity, and changing rain patterns combined with rising sea levels now mean several climate-related issues are posing a risk to homes across the island.

CLIMATE RESILIENT

As part of Allianz's Climate Safe Homes project, experts will work together to pioneer the design for a climateresilient, three-bed semi-detached home. At the same time, research and development on the project will also ensure that climate adaptive solutions can be used in the retrofitting of Ireland's existing housing stock.

Data from 2020 suggests that almost 70,000 Irish homes and premises are at risk of coastal flooding. Elsewhere, scenario-based studies, researching the impact of a rise in global average temperatures to 1.6°C, project that the sea level in Dublin Bay could increase by more than half a metre by 2100. Meanwhile, the immediate effects of these changing weather patterns are already being felt today, with Met Éireann provisionally noting March as the wettest in 83 years, while the record for the highest global average temperate was broken three times this July.



FUTUREPROOFING HOUSING

Geoff Sparling, Chief Customer Officer at Allianz Insurance Ireland, commented: "As a leading insurer of Irish homes and business, we at Allianz are committed to promoting the development of sustainable solutions and collaborative innovation across the financial services and home construction sectors. Climate change is already having devastating effects on homes and communities. Our Climate Safe Homes initiative offers an opportunity to both help mitigate and adapt to climate change. Futureproofing housing through modern, climate adaptive building and retrofitting is essential to ensuring we can help build a secure and sustainable future."

Pat Barry, CEO of the Irish Green Building Council, said Ireland is currently facing a dual crisis — housing supply and climate change. "By working collaboratively through initiatives such as Climate Safe Homes with Allianz, we have the opportunity to influence the construction of thousands of climate adaptive homes for the future while also safeguarding Ireland's existing housing stock, hence contributing to a reduction in our carbon emissions," he added.

Visit allianz.ie/climate-safe-homes for more information.







Climate safe homes

BUILDING A SUSTAINABLE, SECURE FUTURE

Climate Academy Teaches Leaders About Biodiversity

Leaders Programme aims to guide and empower businesses to adopt responsible and sustainable practices, writes Vincent Rastfeld

orporate training that comes under the broad rubric of 'climate change' has extended to biodiversity, with the Climate Ready Academy in Limerick delivering Ireland's first **Biodiversity Leaders Programme.** The eight-week course, led by **Anja Murray**, aims to guide and empower businesses to adopt responsible and sustainable practices that can promote and enhance biodiversity.

"The reality of the biodiversity crisis in Ireland is all too clear," says Murray. "Many of our most valuable habitats are in 'unfavourable' or 'poor' condition, half of our rivers are polluted and 60% of Ireland's wild bird species are in decline. Safeguarding the health of the natural environment has never been more crucial. Putting biodiversity high on the agenda of businesses across Ireland will foster the sea-change we need and help reverse the loss and restore ecosystems."

The Climate Ready Academy is operated by Central Solutions Ltd, trading as 20Fifty Partners. The company was established by Paul Conheady and Ken Stockil in 2015 and booked a net profit of €490,000 in the year to March 2022. Net worth at period end was €1.3m, with 15 people on the payroll.

The Academy offers a wide range of green-themed courses, including 'Energy Essentials', 'Net Zero Essentials', and courses for leaders in biodiversity, energy, transport and sustainability, and waste and the circular economy. Climate Ready Academy also organises masterclasses that connect business owners and managers with thought leadership and expertise in the areas of climate action and sustainability.

The Academy is an important



CEO of 20Fifty Partners

training partner for Skillnet Ireland's Lean & Green Skillnet. Skillnet channels EU funding into subsidising green-themed training, and Climate **Ready** is a €10m five-year national climate upskilling initiative developed in partnership with industry to equip businesses with the skills they need to respond to climate change.

aul Healy, CEO at Skillnet Ireland, explains: "The EU Year of Skills is a pivotal commitment from European Commission that enshrines the value of skills and talent development throughout the member states. Core to this commitment is a focus on green-skilled jobs and powering the green transition through talent development. Skillnet Ireland is working with multiple industry sectors, and directly with companies, to ensure they have a pipeline of the in-demand

green skills. We are committed to expanding cutting-edge programmes that will drive the sustainability agenda across the enterprise sector."

Ken Stockil, CEO of 20Fifty Partners, emphasises the rewarding impact of the Lean & Green programmes. "Last year we worked with 700 Irish companies, helping to upskill more than 1,700 professionals in the areas of sustainability, water stewardship and resource conservation. It has been hugely encouraging to hear about the positive impact that so many sustainability practitioners have made," says Stockil.

"The lesson for other companies is to build their capabilities in-house quickly to ensure they can embrace responsible and sustainable practices for the decarbonised economy and prepare for the opportunities that CSRD will bring."



INVESTED IN IRELAND

We invest over €1 billion a year in generating renewable energy and building resilient infrastructure, to ensure a zero carbon future for the island of Ireland.



Find out more at esb.ie

Plastic Packaging Recycling and your Business

In 2018 the European Union updated a number of directives covering waste as part of its overall Circular Economy Package. As a result of these changes the EU Packaging and Packaging Waste Directive (94/62/EC) was amended with higher targets for packaging reuse and recycling to help increase recycling rates for all packaging placed on the market across Europe.

In 2020 the Irish government published an amendment to SI 282/2014 — European Union (Packaging) Regulations 2014. This amendment (S.I. No. 322/2020) increased recycling targets for packaging in line with the new European legislation. As a result, Ireland's recycling targets for 2025 and 2030 have increased for packaging overall as well as for each of the individual packaging materials placed on the Irish market.

A CHALLENGE FOR IRELAND

At present Ireland meets all of the previous EU targets set in the Packaging & Packaging Waste Directive. In fact, we already exceed 2025 targets for Wood (66%) and Paper & Cardboard (75%). In the case of glass recycling, we already exceed our 2030 targets with a current recycling rate of 85%. However, the new plastic packaging recycling targets will be more challenging for Ireland to meet and present an opportunity for Ireland to change the way in which we manage these often complex materials which currently have a recycling rate of 33%.

To achieve the new EU targets of 50% by 2025 and 55% by 2030 will require a dramatic change by all stakeholders in order to capture more of this material. This will require

NIDDENT AND FUTURE FU DAGVAGING DEGVOLING TARGE

CORRENT AND FUTURE EU PACKAGING RECYCLING TARGETS			
Material	Previous Target	2025 Target	2030 Target
All Packaging	55%	65%	70%
Plastic	22.5%	50%	55%
Wood (inc. repair and reuse)	15%	25%	30%
Metal	50%	-	-
Ferrous Metals (e.g., Steel)	-	70%	80%
Aluminium Metals	-	50%	60%
Glass	60%	70%	75%
Paper & Board	60%	75%	85%



Waste contractors should provide at least a three-bin service for recycling

behavioural change among consumers, changes to how the materials are handled by businesses and treated by the waste industry as well as investments in local plastic recycling infrastructure here in Ireland.

THE BUSINESS OPPORTUNITY

As a packaging compliance scheme, **Repak** funds the recycling of packaging waste in order to help Ireland meet its packaging recycling targets. A significant opportunity still remains to capture more plastic and other packaging from commercial premises. Currently this is often not possible due to poor waste segregation practices on site as a result of:

- Recyclable plastic packaging being discarded in business general waste bins.
- Material being too contaminated when placed in a recycling bin, making it unsuitable for recycling
- Waste collection infrastructure or services that do not meet the current needs of businesses.

Although this is a concern, it must also present a significant opportunity to increase plastic packaging recycling rates given circa 50% of all packaging waste generated in Ireland arises at commercial premises.

WHAT CAN YOU DO?

Legal Obligations on Businesses

The Minister for the Environment, Climate and Communications, Eamon Rvan, introduced incentivised charging for waste collection in the commercial sector. Since 1 July 2023 there are legal obligations on Irish businesses when it comes to the segregation of packaging waste. Regulation 5 of the European Union (Packaging) Regulations 2014 as amended states that:

Producers should ensure that packaging waste is separated at source, by material type.



There are now legal obligations on businesses when it comes to the segregation of plastic packaging waste



Engage with your waste contractor if you are having challenges segregating waste on site



Contractors must give a breakdown of how your how waste is being dealt with

Packaging waste should be collected by a contractor for the purposes of recycling.

This change will bring the commercial sector in line with the residential sector for whom incentivised pricing has been in place since 2017. Under the updated regulations S.I. No. 104 of 2023, all waste collection companies will be required to provide a residual, mixed dry recyclable and biowaste bin to all their commercial customers. It is important therefore that your business is segregating all recyclable packaging. Plastic packaging materials such as plastic pallet wrap, shrink hoods, case wrap and pallet sheets should be separated from other types of waste. If in doubt about what your waste contractor will accept in the recycling bin or in bales, ask them for their assistance.

It is also essential that these recyclable materials are kept as clean and dry as possible so that they are suitable for recycling at the point of collection.

WHAT YOU SHOULD EXPECT FROM YOUR WASTE CONTRACTOR

Waste contractors have a significant role to play in helping you to maximise recycling at your premises. It is therefore critical to ensure that they are providing the following offering:

- **1.** At least a three bin service for recycling (General Waste, Organic Waste and Mixed Dry Recycling).
- **2.** Support in order to source segregate by material where possible such as through baling of plastic film, bottles and the separation of other recyclable items such as drums or barrels. These items are usually manufactured from highly recyclable plastics such as Polyethylene (LDPE or HDPE), Polyethylene Terephthalate (PET) or Polypropylene (PP).
- **3.** A breakdown of what the waste contractor is doing with your waste, showing:
- what materials are being recycled;

- what materials are being recovered or disposed;
- food waste collected; and
- the associated cost of all of the above.

This can usually be provided on a monthly basis and can help you track trends over the year to see how well vou're managing and any further improvements that might be needed. The more material that is being recycled, the lower the cost. In fact, it is important to note that source segregated material that has been baled is often collected free of charge.

WHAT TO DO IF THERE ARE ANY SHORTFALLS IN THE CURRENT **ARRANGEMENTS**

If you are having challenges achieving good segregation on site due to the bins or balers you currently have, it is important to engage with your waste contractor who can advise on how you improve this and implement the changes within an agreed timeframe. It is also important to note that improvements in recycling rates will not only help the environment but can reduce costs for your business. Evaluate and review your waste services on a regular basis. A list of waste contractors (Repak-approved recovery operators) is available on our website at www.repak.ie.

If you need any additional support, you can also contact our packaging services team here at Repak at preventandsave@repak.ie or call us on 01 467 0190.



Oakfield Trust Makes A Difference In Clondalkin

The Trust is disbursing property rental income to social enterprises, writes **Arlene Harris**

ustainability and corporate responsibility have been buzz words across every sector for a number of years but Oakfield Trust has long been ahead of the curve. Established in 1996, the Clondalkin social enterprise and registered charity has been supporting community organisations and enterprises in the locality for almost three decades.

Oakfield Trust is the trading name for Clondalkin Community Property Development CLG, and worked closely with the Clondalkin Partnership as it developed. As the partnership expanded its reach to become the South Dublin County Partnership, Oakfield Trust also widened its scope within the community.

The Trust's primary activity is property management and development involving the acquisition, customisation and management of properties that are leased to organisations working with marginalised groups in socially excluded communities. The Trust owns three commercial properties let to anchor tenants, while two other properties are leased and sub-let to community-based organisations.

Chairperson Aileen O'Donoghue, one of the founders, says the trust came into existence to cope with demand for space. "Various social organisations were getting government funding for the first time and starting to employ staff, but there was no suitable space to allow them to run their operations from the area. Most of the available work space in Clondalkin



Rooney, Head of Enterprise and LEO South Dublin

was over shops in the village.

Trust, with ReCreate CEO Emma Connors and Tom

"A group of us came together and identified a number of industrial buildings which would be suitable for turning into offices. We then leased them, did some refurbishment and made them available to community organisations. Some were tailored for specific use while others shared facilities under one roof."

akfield Trust's tenants have included a local development company, Citizens Information office, employment services, an intercultural centre, and a family resource centre. "We have also assisted groups to find their own premises," O'Donoghue adds.

Since 2000, Oakfield Trust has sourced funding from Triodos Bank in Bristol. This bank is unusual is that

it exclusively lends based on sustainability criteria, and was doing so long before such a policy became fashionable. Social lending made up over half of the bank's lending activity in 2022, and this spans loans to traditional businesses or non-profit organisations, innovative enterprises, and service providers with clear social objectives.

Oakfield Trust's investment properties were valued at €1,670,000 in December 2011 according to filed accounts for the CLG's operating company. This was up €660,000 on the previous year due to a revaluation. Bank debt owed declined from €600,000 to €500,000 as the Trust recorded a €130,000 surplus on its activities.

In 2023, the Trust launched a new fund to provide finance to social enterprises, with the aim of disbursing €250,000 over a five-year period. The open fund has two calls a year, and 'Scale Up' funding up to €10,000 is offered for an established social enterprise or entrepreneur; 'Get Started' offers up to €5,000 to develop a new social enterprise idea towards start-up; while an 'Explore Award' offers cash assistance to encourage individuals to explore an idea which addresses a social issue.

"We had 40 applications in the first round, which is fantastic," says O'Donoghue. "Our ambition is also to provide information about social enterprise, how it works and what it can achieve. In addition, we want to bring together people who are involved in social enterprises and introduce projects from other localities."

JEP Brings Enterprise To The School Curriculum

The Junior Entrepreneur Programme encourages children to create their own businesses – and teaches lessons in teamwork and negotiation along the way, writes Vincent Rastfeld

ounding and managing a business is child's play. What else to conclude when considering the €3m worth of sales that primary school pupils have achieved in the

Junior Entrepreneur Programme? Of course this amount of revenue was not achieved by one project and one group of pupils. Still, the fact that the over 100,000 school children have participated in the programme since 2010 might be one reason Ireland's

economy is performing so well relative its European peers.

The JEP is the brainchild of Kerry entrepreneur Jerry Kennelly, who in 2006 sold his stock photography business Stockbyte to Getty Images for over €100m. Kennelly developed JEP with Mary Immaculate College in Limerick, and in 2020 state agency Enterprise Ireland gave its official backing, joining RTÉ and Kennelly's marketing technology company Tweak as a partner.

According to Marie Lynch, cofounder of JEP, c.10,000 pupils in 400 classes worked on their classroom businesses as part of the 2023 programme. "Through JEP, children experience first-hand just how much fun creating, working and succeeding in business can be," Lynch explains. "The children appreciate every cent when their investment in the business is on the line — and they savour the profit."

The programme caters for fifth- and sixth-class primary school children and aims to combine the children's creativity with the skills they develop on the



Sixth class pupils from Shellybanks national school in Sandymount helped the Junior Entrepreneur Programme reach the 100,000 classroom entrepreneur landmark

programme to create original products. Children begin by learning about entrepreneurs and are urged to dream up business ideas. One Big Idea is selected and to take forward as a class. The pupils conduct market research and sometimes meet with entrepreneurs before developing their team working skills and going on to make and sell their products.

"One of the key changes in the approaches of the classroom entrepreneurs has been the realisation that their entrepreneurial endeavours can make a difference in their locality," says Lynch. "As a result, they've embraced the concept of social entrepreneurship, funded by their successful classroom businesses."

JEP encourages successful entrepreneurs to help out. Supporters include Frank Salmon of CMS Distribution, Chupi Sweetman of Chupi Jewellery, and Sonya Lennon, co-founder of Lennon Courtney.

The micro enterprises emerging from the classroom range from board games to storybooks, craft and educational

products, and service ideas with a focus on topics like sustainability and wellbeing. JEP's class of the year 2022 award went to Sacred Heart National School in Aughrim, who devised a children's book, Alfie's Aughrim Adventures.

he book features a little llama that explores the Wicklow village in search of treasure and takes in the town landmarks. The kids each ponied up €10 to produce 120 books and the venture turned a profit of €730.

Children from St Saviour's National School in Rathdrum sold 'BushCraft Boxes' containing necessities for a nature trail, such as compass bracelets, a trail guide with QR codes, and a booklet containing information around flora and fauna. That project delivered a surplus of €800.

"The feedback from many pupils is that starting a business is much tougher than they had imagined. Many children cite the biggest challenges as learning to compromise, listening to everyone's ideas and working as a team," according to Lynch. "However, their biggest takeaway is the sense of pride and achievement they feel from successfully creating a business from scratch."

JEP's experience is that the ideal time to introduce the concept of enterprise to children is when they are 11 or 12 years old, though programme success depends on an engaged teacher and close parental and community contact with the schools. The programme is free for participating schools and locks into curriculum subjects English, Maths, Visual Arts, ICT, Drama and SPHE.

Nestlé Ireland

ORKING TO MAKE THE

At Nestlé we believe in the power of good and in being a force for good, whether that is working with our suppliers to support a sustainable lifestyle through income initiatives; ensuring the longterm viability of the food chain through regenerative agriculture; setting out a series of ambitious environmental targets across our global supply chain; or ensuring our commitment to diversity and inclusion.



Kieran Conroy, Country Manager, Nestlé Ireland

As the world's leading nutrition, health

and wellness company, delivering social, environmental and economic value is central to how we do business. We appreciate the position we are in as one of the world's leading companies, but equally the importance of using that position to make a real difference for people, for pets, for communities and for the planet.

SUPPORTING OUR PEOPLE **AND COMMUNITIES**

DIVERSITY AND **INCLUSION**

Nestlé Ireland is a proud recipient of the prestigious Investors in Diversity Gold Accreditation from the Irish Centre for Diversity and Inclusion the highest accolade that an organisation can achieve. It is the second time that Nestlé Ireland has



Andrew Burke Hannon and Christina O'Sullivan accepted the Best in Diversity, Equality and Inclusion award on behalf of Nestlé Ireland at the recent Chambers Ireland Awards

achieved this Gold standard of accreditation. The award is in recognition of Nestlé's commitment to embed diversity and inclusion within the culture and processes across the organisation and its external impacts.

COMMUNITY PARTNERSHIP

As part of Nestlé's Community Partnership programme it has supported many community and charity organisations that make a real difference in communities nationwide. These include in the past the Jack & Jill Foundation, Pieta House, Irish Autism Action, Down Syndrome Ireland and more recently its current staff charity of the year, Cancer Trials Ireland.



Kieran Conroy with Eibhlín Mulroe, CEO Cancer Trials Ireland



FOOD FOR SIMON

Nestlé Ireland has a long-standing partnership with Dublin Simon Community, which offers services and supports to people who are homeless or at risk of homelessness. Now in its second decade, the partnership involves supplying KitKat bars and all their coffee needs. To date, that's more than four million cups of coffee and 200,000 KitKat bars. The donations support Dublin Simon's work across a range of services to people in need of emergency and long-term accommodation, medical treatment, counselling services, as well as education and employability courses for those looking to upskill and re-enter the workforce.

THE PAW-FECT PARTNERSHIP

Nestlé Ireland has been a proud partner of the Dublin Society for Prevention of Cruelty to Animals (DSPCA) for more than 15 years. Nestlé's pet care business, Purina, proudly donates all the food to feed rescued kittens, cats, puppies and dogs in the rescue and rehoming centres all vear round.

VOLUNTEERING WITH A FOCUS ON ENVIRONMENTAL SUSTAINABILITY

Nestlé Ireland partners annually with An Taisce's Clean Coasts progamme to improve Ireland's environmental coastlines by organising beach clean-ups around the country. The recent beach clean at Bray is part of Nestlé's global corporate volunteering efforts to protect our precious coastal areas.



Team Nestlé helped clean up the Bray seafront

SUPPORTING FAMILIES IN NEED

Since 2018, Nestlé Ireland is the only food supplier to provide all its surplus food to FoodCloud while also making a per-pallet financial contribution. The work with FoodCloud is helping to prevent surplus food ending up in landfill while also ensuring food supplies are provided to the most vulnerable members of society. Since the partnership began, Nestlé Ireland has prevented 105.2 tonnes of surplus food stock and the equivalent of 336.6 tonnes of CO₂ from going to waste, and the equivalent of more than 250,000 meals going to families and individuals in need.

SUSTAINABLE PRODUCTS

In Ireland, our efforts continue at pace to ensure as close to 100% of our packaging is designed for recycling by 2025, and we continue to work towards



all of our packaging being recyclable or reusable.

Petcare brand Purina has pushed forward to make pet care packaging easier to recycle, launching its first full pouch ranges 'designed to be recyclable'. In an Irish first, Gourmet, the super-premium wet cat food, launched its cutting-edge new mono-material packaging with the relaunch of its Mon Petit range. Smarties was the world's first global confectionery brand to use sustainably sourced and recyclable material — replacing 250 million plastic *Smarties* packs.

REGENERATIVE **AGRICULTURE INITIATIVES**

Alongside working to improve the sustainability credentials of its packaging, Nescafé is



striving to make coffee farming more sustainable through the Nescafé Plan 2030 in which it defined its sustainability vision for the next decade. Through an investment of over €1 billion, Nestlé will help coffee farmers transition to regenerative agriculture practices, aiming to reduce greenhouse gas emissions and improve farmers' livelihoods.

Nestlé is also progressing an ambitious plan to advance sustainability and tackle child labour risks in cocoa production, investing €1.25 billion by 2030, more than tripling the current annual investment. The plan is centred around an innovative Income Accelerator programme, which aims to improve the livelihoods of cocoa-farming families in Africa, while also advancing regenerative agriculture practices and gender equality.



Nestlé Ireland colleagues volunteering at a FoodCloud depot

Tesco

At Tesco Ireland, we are proud to be one of Ireland's largest grocery retailers, having operated in the Irish retail market for over 25 years. With 166 stores nationwide, Tesco is responsible for over 45,000 jobs directly and indirectly nationwide, including almost 13,000 colleagues in towns across Ireland. We are proud to be a good neighbour, helping to build thriving communities and improving children's health in the communities we serve.

ONE MILLION SCHOOL MEALS

Tesco Ireland hit a positive milestone as one million free, healthier, and nutritious meals were provided to primary school children and families through the Stronger Starts programme since late 2021. During the school term, it works to provide children in 117 DEIS schools across Ireland with packs containing fresh apples, onions, potatoes, and carrots every week. Within the one million meals, more than 4.5 million pieces of fruit and vegetables have been provided up to May 2023. The programme is supported by longstanding Irish suppliers Country Crest, Keelings and Dole and complements existing government programmes that also provide food supports to schoolchildren and their families nationwide.

Speaking about the initiative, Rosemary Garth, Tesco Ireland Communications Director, commented: "We are grateful to be 'marking the millionth' after accelerating our ambition last year and increasing the number of families receiving a fresh food pack. Children need to be fed to enable concentration at school, and from speaking to school principals and home school liaison officers, we know the difference Stronger Starts is making in support of that and for children's health, more broadly. With Stronger Starts, we aim to help make a positive change within our communities, and we're looking forward to continuing to do that long past this fantastic one million mark."

FUNDING COMMUNITY PROJECTS

In the last year, the **Tesco Community Fund** provided €1 million to local community projects. Since 2014, the Community Fund has provided vital support to community





The Tesco Stronger Starts programme has provided one million meals to schoolchildren and their families nationwide

groups nationwide, amassing €7m in donations to over 22,000 community projects, including over €1 million towards children's projects in schools, creches, sports clubs, vouth centres and more.

To mark 25 years of operation in Ireland, Tesco went one further with The 25 Years Community Fund, which was designed to help groups to realise a once-off special project from start to finish. Waterford Food Bank, Autism Support Louth & Meath at Drogheda ABACAS Special School, Ballymun Regional Youth Resource and Bailieborough Cancer Comfort Cavan, each received €25,000 in funding to better help support their communities, including the young people in those areas.

Our partnership with Children's Health Foundation continues as we commit to helping treat all sick children in Ireland. In the last nine years, Tesco colleagues and customers have raised over €8.5 million, with funds used to buy over 750 pieces of vital equipment - making it one of the largest fundraising achievements in the private sector in Ireland. Through our initiatives and partnerships, Tesco continues to look at ways to better support children's health, one of the ways we can do that is through conversations and change possible through our wider commitments.

SDG CHAMPION 2023-24

This year, Tesco was announced as a **Sustainable** Development Goals (SDG) Champion 2023-24

by Minister Eamon Ryan. As a grocery retailer, we are particularly committed to tackling SDG2, which aims to tackle hunger. The Stronger Starts programme forms part of Tesco's commitment to driving awareness of the SDGs across Irish society and leading by example in how small changes ladder up to make a big difference.

Every little helps.





Croke Park

The sustainability journey at Croke Park Stadium began in 2007 and has put in place state-of-the-art environmental programmes covering the stadium's electricity, waste, and water management systems with the aim of reducing emissions by two thirds.

100% WASTE DIVERSION

Croke Park achieved full waste diversion from landfill in 2014, and 100% of stadium waste is recycled, reused, or recovered as solid fuel. In the past five years there has been a 12% reduction in the amount of waste produced, and compost made from stadium food and grass waste is made available to local residents and community groups. After Covid, we also restarted a partnership with **Dublin City Council and WEEE** Ireland to provide a post-Christmas recycling scheme for the local community.

Peter McKenna, Croke Park Stadium

Director, explains: "Croke Park is committed to act with the understanding that we are each dependent on one another and that all business ought to be conducted as if people and place matter. Our focus in this area brings an awareness of a new way to measure business success."

REFILL YOUR WATER BOTTLE

In 2021, 23 water bottle filling-points were installed throughout the stadium, with seven more stations installed in 2023. Staff, volunteers, and supporters are encouraged to bring their own empty water bottles to matches, thereby further reducing the amount of plastic rubbish that is generated on match days. To facilitate cyclists, more than



CROKE PARK IS CERTIFIED TO THREE INTERNATIONAL STANDARDS

ISO 40001 in Occupation Health & Safety ISO 14001 in Environmental Management ISO 20121 in Sustainable Event Management



Electric mowers are less noisy than diesels and reduce carbon emissions

100 cycle racks have been installed at the Cusack Stand side of the stadium and more are currently being placed at the Davin Stand side.

All stadium departments meet monthly to monitor sustainability objectives and practices, and the Croke Park Community Fund supports local projects. Since 2009, over €1 million has been allocated to local voluntary groups, resident associations, and sports clubs. Croke Park also partners with An Garda Síochána on the Garda Youth Awards, and works with the North East Inner City group on improving the physical environment of the local area.

CUTTING OUT DIESEL MOWERS

We recently replaced our diesel mowers with a range of battery powered mowers. They make less noise and their low CO₂ footprint will enhance stadium sustainability. Turf for pitch maintenance and replacement is grown on an ownedfarm in North County Dublin, and growing the turf locally reduces carbon emissions associated with importation. The farm also grows herbs and vegetables which are served to meeting and event guests. Compost from stadium food and grass waste is used in our polytunnel and for nourishing native fruit trees and shrubs.

SUSTAINABILITY CHAMPION

Croke Park has been a champion for sustainability, not just in Ireland but on a global scale maintaining sustainable event management and environmental management standards for over

a decade. Croke Park is playing its part as a socially responsible citizen and promotes the message that we all belong here in this place. We belong not because of who we are, or where we come from, but knowing we are part of a community.



'ayzone

At Payzone, our purpose is not just to provide innovative mission-critical payment solutions, but to make everyday life easier for our customers. This brand purpose extends to our work in building corporate social responsibility initiatives and supporting the not-for-profit sector and their corporate partners with our extensive digital fundraising solution.

LEARNING FROM OTHERS

In 2023 Payzone engaged in a partnership with **Charities** Institute Ireland (Cii) as part of our commitment to expand our CSR activity and make a difference. This partnership allows us to engage with charities and corporates, it creates a space to share learnings and best practices for corporate fundraising.

To mark the beginning of our partnership with Cii, Payzone hosted a Lunch and Learn in May where we invited leaders in the sector to discuss the importance of mutually beneficial partnerships and the key elements of building longterm strategic corporate charity relationships. During the session, we heard from Mary O'Kennedy of OK Consulting on how the ever-

growing focus on ESG (Environmental, Social and Governance) factors as a key strategic pillar for corporates is leading to an increase in values-aligned and mutually beneficial partnerships between corporates and charities. Companies are expected to not only maximise profits but also prioritise sustainable and responsible practices.

One of the key takeaways from the session was that it is imperative that the chosen charity and corporate partner have similar values, and a shared purpose to effectively drive support for the charity.

BRINGING STAFF ALONG

In 2022, we decided to change our approach to corporate giving. We wanted an all-organisation approach, to get our employees more invested and involved in the selection process. We shared a list of charities from three differing categories — Mental Health, Family Services, and Health with our Payzone employees and asked them to select one option from each category that they would like to support in 2023. Our employees choose The Alzheimer Society of Ireland, Aoibheann's Pink Tie and Alone as our charity partners for 2023.



Payzone sponsored the recent Waterford Greenway Challenge in aid of The Alzheimer Society of Ireland

STEPPING UP TO THE CHALLENGE

Payzone's first initiative as part of our new corporate giving journey was sponsoring The Alzheimer Society of Ireland's Waterford Greenway Challenge on 1 July 2023. Participants cycled 46km from Dungarvan to Waterford City to raise vital funds for services to support those living with dementia. Getting involved in this campaign was important to Payzone, as it is to many. Every day in Ireland, 30 people develop dementia, while there are more than 64,000 people currently living with dementia.

BUILDING RELATIONSHIPS

Building on their relationship, Payzone has now committed to a three-year support partnership for the annual *Memory* Walk organised by The Alzheimer Society of Ireland. The fourth annual event takes place this year on 24 September across 30 locations around the country. It is a familyfriendly event suitable for all ages. The aim is to unite friends, families and communities to raise awareness and funds for dementia supports.

Payzone is proud to support the Memory Walk, The Alzheimer Society of Ireland's flagship event. Unfortunately, many at Payzone have first-hand experience of the effects



that Alzheimer's can have, a reason The Alzheimer Society of Ireland was voted as one of Payzone's charity partners by our employees. The team at Payzone is excited to come together this September, honour and celebrate those with dementia, and raise much-needed funds for continued support.

DEVELOPING SOLUTIONS

Payzone recently launched a new 'all-in-one' fundraising platform to help charities, businesses, schools and clubs better manage their fundraising activities. In the making for over two years, with a charity-led development approach, Payzone aims to allow charities to fundraise in a more secure and efficient manner.

Payzone has facilitated electronic payments for over 20 years and is bringing over two decades of customer payments experience to the fundraising sector, offering fundraisers support to securely incorporate digital transformation into their activity. Payzone's fundraising platform bridges the physical and virtual worlds, allowing individuals and corporates to support their chosen causes using multiple digitally-enabled tools for collecting funds.

Payzone provided crucial help to charities during the Covid pandemic, enabling donations that would typically happen in the physical world to keep flowing through digital mediums. This work formed the genesis that inspired and led to the development of the new fundraising platform.

Jim Deignan, Chief Executive Officer, Payzone Ireland, explains: "Through our discussions with charities and their corporate partners, we recognised that many of their fundraising activities are being managed using multiple platforms, which makes monitoring and reporting very challenging for both parties. We identified a gap in the market for a single all-in-one fundraising platform to manage and track their impact more effectively."

To date, monies fundraised by charities and non-profits have come from disparate sources, making them difficult to



Jim Deignan, Chief Executive Officer, Payzone Ireland

track and measure impact. Payzone highlights how its new platform allows for all fundraising initiatives to be managed in one place, on a single platform, saving organisations both valuable time and money. For both charities and corporate partners, the platform promotes greater visibility on funds raised. A key feature of the platform enables all fundraising activity to be tracked, monitored, and reported on from one place, with donations paid directly to the bank account of the charity.

In addition, the new platform is also designed to facilitate other cashless fundraising touchpoints such as campaignspecific QR Codes, NFC (Near Field Communication) tags, virtual payments over the phone and campaign links to

increase donations.

In building out its new offering, Payzone has already successfully supported a number of other recent fundraising campaigns with charities such as GOAL, Make-A-Wish Ireland, and Look Good Feel Better.

Commenting on the new fundraising platform, David Burns, Senior Fundraising Manager at GOAL, said: "We partnered with Payzone to support our corporate partner, AIB, in its recent Ukraine appeal to staff which has raised €93,000. We were really impressed with the platform and how it supported our relationship with AIB. We found Payzone's fundraising solution easy and intuitive to use, clean and professional looking. The Payzone platform supported our own GOAL branding which increased our visibility in the partnership with AIB which is a unique feature of this platform."



L-R: Michele Ann Kelly, Mairéad Dillon, Andy Heffernan, CEO of The Alzheimer Society of Ireland, and Payzone's Brenda Kilroy

Giving Philanthropy A **Boost Through Policy**

The new government initiative aimed at boosting philanthropy contains wide-ranging suggestions, but the draft policy is cautious about tax incentives, writes **Emily Styles**

ince 2019, government has been seeking to formulate an official philanthropy policy that will increase private giving to worthy causes. The process is led by the Department of Rural and Community Development, and minister Joe O'Brien recently launched a public consultation on Ireland's first

National Philanthropy Policy.

As O'Brien sees it, the aim of this policy is to set out clear objectives, and specific actions to enable philanthropy to grow and thrive in Ireland for social good. "The philanthropy policy will also support knowledge and capacity development of the sector," said O'Brien. "It will also identify the supports required for it to thrive and maximise its potential."

Philanthropy stems from the Greek meaning "the love of humanity", and is defined as private giving for public good. It takes many forms including the provision of resources to individuals and organisations by way of gifts, grants, legacies, technical support, capacity building, in-kind donations, scholarships and strategic planning. Philanthropic giving is often long-term and strategic in intent and purpose, and philanthropic giving takes many forms and can be done by families, individuals, corporations or indeed a combination of all.

The draft National Policy has the following strands: communications and awareness; data and research; stimulating philanthropy including fiscal incentives; government and sectoral partnership; and capacity building. When finalised later this year, O'Brien envisages the policy will run for a period of five years,



from 2023 to 2027, and will be overseen by an Implementation and Monitoring Group. Annual updates on the implementation of the policy are promised by the department, as was well as publication of baseline and trend data emerging from the

implementation of the policy.

According to O'Brien's department, there is no single measure that precisely captures the overall scale and scope of philanthropic giving in Ireland. Charitable giving to all non-profits in Ireland was estimated at €1.7bn in 2020. Of this, c.€80m is approximated as being from philanthropy, though this is likely an underestimation as much of individual philanthropic giving is done in private.

In relation to the number of active grant-making organisations, Ireland lags significantly by

comparison to other countries, with an estimate of 30 times lower than the European average. More recent figures point to 159 registered Irish entities dedicated to philanthropy, most of which are small in scale. By comparison, in Norway there are 7,612 philanthropic foundations.

iving by way of legacies and bequests in Ireland, another source of philanthropic giving, is modest. A report by Campaign Solutions in 2023 identified €87m verified legacy income by not-for-profits in Ireland in 2021, though other estimates point to closer to €100m. "As a vehicle for philanthropic giving, the potential to grow bequests is compelling, particularly when considered against a backdrop of significant growth

in wealth in Ireland and future intergenerational transfer of wealth," the draft policy document notes.

Philanthropy in Ireland is not new. The Royal Dublin Society, founded in 1731, is one of the oldest philanthropic organisations in Europe, while the Guinness family's Iveagh **Trust** has been providing housing for low income family since 1903. In more recent times, The Ireland **Funds** was one of the pioneers in the establishment of philanthropic structures. Established in 1976, the organisation has tapped the Irish diaspora for over \$600m for good causes in Ireland and beyond.

ther examples cited by government officials include the Katharine Howard Foundation, which was founded in 1979 with modest funds but has grown over time with legacy support, and the St Stephen's Green Trust, established in 1992. Chuck Feeney's **Atlantic Philanthropies** made over 1,000 Irish grants totalling c.€1bn over a 30-year period. One Foundation, run by the family of Tony Ryan, was established in 2004 and invested an estimated €85m in a range of causes over a 10-year period.

In 2000, Community Foundation **Ireland** was established, supported by a government investment of €1m. In the intervening 23 years, it has created an endowment fund of over €55m with the aim of delivering a consistent and sustainable amount each year for grant-making, in perpetuity, and grants of more than €110m have been made to 5,000 voluntary, community and charitable partners.

In 2002, a network of 15 grant makers formally established as **Philanthropy Ireland.** What started as an informal network has now grown to a membership of almost 50 grant-making organisations. An early innovator in corporate philanthropy was Vodafone Ireland Foundation. founded in 2003, though structured corporate philanthropy remains relatively underdeveloped in Ireland. More recently, 2016 saw the launch of Social Innovation Fund Ireland, now **Rethink Ireland**. Using a match funding model — the state matches money raised from private individuals



Community Foundation Ireland, led by chairman Roddy Rowan and chief executive Denise Charlton, has facilitated donor grants of €87m since 2000

- Rethink has raised c.€85m to support projects across health, education, social enterprise, equality, and green transition.

However, the Department of Rural and Community Development says the number of family or corporate foundations remains small, and endowed funds are not common. "The early years of the millennium was a time of accelerated development of philanthropy in Ireland though somewhat ad-hoc in its progression," is the department's view. "That is not to undermine the independence of philanthropy but to acknowledge that there is capacity for further development and opportunity to inject further pace and dimensions into advancing philanthropy through policy development."

So how to incentivise more philanthropic giving? Community Foundation Ireland has four suggestions which the organisation believes would help:

A new 'Sustainable Futures Endowment Fund' with government seed funding of €10m. Combined with

- existing grant-making, CFI says this recommendation would see climate and biodiversity grant-making for communities guaranteed in perpetuity.
- **Cross Government Commitment** to Match Funding. CFI believes an important dimension of the government policy should be to ensure that all departments and agencies are open to the prospect of match-funding (private and public money invested in joint projects), and that there is a framework to determine how and when such an approach is relevant and should be considered.
- Place-Based Giving. CFI's view is that place-based giving aligns closely with Irish values and culture and could be a key way to unlock potential for increased giving and impactful grant making supporting communities. The caveat is such giving has be incentivised with fiscal incentives.
- Promoting and Growing Legacy Giving. Inter-generational transfer is now estimated to be running at an annual rate of around €9bn. and on the data very few wealthy individuals are philanthropic when settling their estate. CFI has suggested Capital Acquisitions Tax reform could make them think again.

he draft Philanthropy Policy is cautious on the issue of fiscal incentives to stimulate philanthropy. It references the 2020 OECD study on Taxation and Philanthropy, which highlighted that countries need to ensure that the design of their tax incentives for philanthropic giving is consistent with their underlying policy goals.

Nonetheless, O'Brien's officials acknowledge that tax policy can play a role in removing blockages to philanthropic giving. "Thoughtful fiscal changes could lead to increased support of charities that have more strategic projects and a major-gifts approach," says the policy document. "Tax incentives can further inspire the philanthropic journey of individuals and others to increase their scale of giving and to become more strategic generally in their giving approach."

AbbVie

AbbVie is a global biopharmaceutical company that employs more than 2,600 people across six locations in Ireland. Alongside five manufacturing facilities in Cork, Dublin, Sligo, and Mayo, two offices in Dublin serve the needs of the company's Commercial, Supply **Chain and Operations** activities. The company, which was established in 2013, now employs more than 50,000 people in 70 countries worldwide. During that time, AbbVie has donated close to \$650m to nonprofits around the world.



MEP Deirdre Clune launched the AbbVie STEM Prize with pupils from Carrigtwohill Community National School in Cork

In Ireland, and around the world, AbbVie is committed to making a remarkable impact on people's lives. The company does this by listening to changing patient needs, looking and thinking ahead, and constantly innovating. AbbVie understands that addressing the world's health challenges requires a comprehensive and responsible approach. That's why AbbVie is committed to going beyond medicine, not just developing innovative therapies but also playing a wider role in improving healthcare outcomes and enhancing local communities and the environment.

SUPPORTING SCIENCE EDUCATION

Over the past number of decades Ireland has become a leading global pharmaceutical and digital information technology hub. If the country is to maintain this important position on the worldwide stage, it needs to continue to focus on educating our student population about the advantages of a career in STEM-related employment. For AbbVie, helping to transform science education in Ireland is a key corporate responsibility priority.

In 2017, in partnership with other interested groups, AbbVie published the **STEM Paths** report exploring barriers to engagement in science-related subjects and careers in Ireland. The document highlighted the negative impact that low levels of STEM student interest might have on Ireland's high-value pharma, biopharma and medical technology sectors. To help address this issue, AbbVie has developed a number of initiatives that encourage greater student awareness of the rewarding career opportunities that can be unlocked by studying STEM subjects.

Back to School for STEM is a schools' outreach focused on promoting science role models from the Irish workplace. The initiative sees employees from AbbVie's six Irish locations visit schools, including those they themselves studied at, to talk about their jobs and the difference their work makes to wider society. AbbVie's commitment to promoting science within our communities is further demonstrated by its sponsorship of the annual Sligo Science Festival. AbbVie's support has helped the festival undertake exciting initiatives, live events and STEM-focused promotional engagements at several local schools. In 2023, AbbVie will extend this support to include similar activities in Cork, Dublin and Mavo.

Most recently, AbbVie has launched the AbbVie STEM **Prize** with the help of former engineer and STEM advocate, Deirdre Clune MEP. The project will roll out to national schools in Cork, Dublin, Sligo and Mayo in September, to coincide with the start of the new school year. Participating schools will have an opportunity to win STEM-related materials to the value of €30,000. Schools that enter will be asked to demonstrate how they might use STEM to solve challenges in their communities.

GIVING BACK THROUGH VOLUNTEERING

Community engagement is also an integral part of AbbVie's culture, with employees continually looking for ways to engage and give back through volunteering. All employees are given the option to spend two fully paid work days volunteering in the community. About one-quarter of all employees volunteer through programmes sponsored by the company or the AbbVie Foundation, ranging from activities to advance philanthropic outreach to several probono programmes that allow employees to donate their specialised skills in the most useful ways.

Week of Possibilities, which celebrated its eighth year in





2023, is AbbVie's landmark volunteering programme. It is a unique initiative that seeks to empower employees to personally improve the communities in which AbbVie people work and live. In June 2023, more than 1,100 employees from six AbbVie locations in Cork, Dublin, Sligo and Mayo contributed 3,635 volunteer hours to the initiative. AbbVie volunteers came together to refurbish facilities at five national and secondary schools, a local community centre, as well as assembling more than 2,000 activity packs which were distributed directly to 18 schools in Mayo, and to children accessing services supported by the charity Barnardos.

AbbVie was recently awarded the 'Best Use of CSR' title at the Life Science Industry Awards in recognition of the Week of Possibilities volunteering initiative. The project also won the 'CSR Programme of the Year' at the 2022 Irish Pharma Industry Awards.

ABBVIE'S COMMITMENT TO SUSTAINABILITY

AbbVie is focusing on the long-term sustainability of its operations, including its commercial and manufacturing facilities in Ireland, by reducing the energy it consumes, reducing the water it uses and reducing the energy it generates. AbbVie aims to reduce its carbon footprint as part of its overall commitment to operating responsibly. It has established absolute reduction goals, and it invests in technology and infrastructure to reduce its carbon footprint.

In 2021, AbbVie demonstrated this commitment when it joined more than 60 of the largest companies in Ireland in signing up to Business in the Community Ireland's Low Carbon Pledge. The pledge, which was officially launched by Minister for Communications, Climate Action &



AbbVie employees pictured accepting the 'Best Use of CSR' title at the Life Science Industry **Awards**

Environment, Eamon Ryan, involves companies committing to science-based carbon emissions reductions by 2024.

The company has set ambitious, long-term environmental sustainability targets for absolute reductions to carbon emissions, water and waste while driving increases in renewable electricity. In 2021, AbbVie made the commitment to set near-term Science Based Targets. Working with the Science Based Target initiative (SBTi) enables access to expert resources that support the meaningful reduction of the company's climate impact and that provide an external assessment. In August 2022, AbbVie submitted its targets to SBTi. AbbVie's new targets, which were validated by SBTi in March 2023, include:

- GHG Emission Reduction: AbbVie commits to reduce absolute Scope 1 and 2 GHG emissions 42% by 2030 from a 2021 base year.
- **Renewable Electricity:** AbbVie commits to increase active sourcing of renewable electricity from 29.5% in 2021 to 100% by 2030.
- **Supplier Engagement:** AbbVie commits that at least 79.1% of its suppliers by emissions covering purchased goods and services, capital goods, and upstream transportation and distribution, will have science-based targets by 2027.



AbbVie employees pictured at a solar array on the company's Ballytivnan, Sligo, facility

DRIVING EMPLOYEE ENGAGEMENT IN SUSTAINABILITY

To help steward the commitment to a healthier environment, teams across AbbVie's sites in Ireland have come together to form **Team Evergreen**. They are dedicated to delivering an innovative energy management and sustainability programmes with a focus replicability across the company's sites in Ireland.

One of the initiatives that the team has championed over the past number of years is the **AbbVie EcoChallenge**. In 2022, 315 Ireland employees participated in the month-long virtual project, which commenced on Earth Day. EcoChallenge encourages AbbVie employees, both as individuals and teams, to engage in environmental sustainability and social-focused activities. Employees and teams also have an opportunity to win prizes, challenge other teams and receive regular hints and tips to help them make the most impact in their local communities and for the environment.

AbbVie's commitment to environmental stewardship was recognised at the 2023 Green Awards, where the company was presented with the 'Green Pharmaceutical Award'. The company was also named best 'Sustainable Business Team' at the recent 2023 Sustainable Business Awards.

Antaris Consulting

An estimated 40% of Irish companies are unsure if they fall under the scope of the EU's Corporate Sustainability Reporting Directive (CSRD), write Aurora Leyton and Ciara Egan of Antaris Consulting. This upcoming regulation is a catalyst for change and Antaris Consulting can help you prepare for it.

What exactly is the Corporate **Sustainability Reporting** Directive, and why is it important?

This directive sets out to ensure accurate and transparent reporting on sustainability activities to direct capital investments to organisations that are legitimate in their sustainability claims. The CSRD requires organisations to report on their sustainability activities as rigorously as they report on their finances, as well as demonstrating how the two areas are linked. In practice, this means that exaggerated or false claims of sustainability-related performance (i.e. greenwashing) will be

exposed and organisations will be expected to provide evidence of their claims.

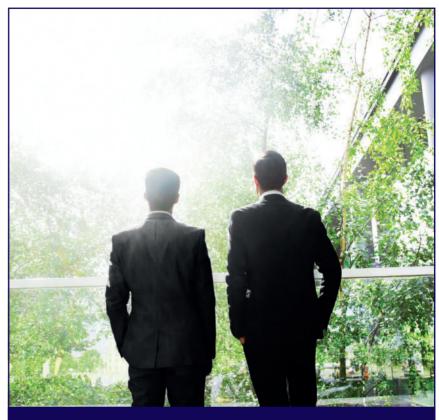
The reporting paradigm for sustainability is shifting from voluntary standards with limited disclosure to mandatory European Sustainability Reporting Standards under the CSRD, and this will be subject to statutory audit. This change will impact every aspect of your value chain, from suppliers to customers. Companies now need to consider the financial, environmental, and social impacts of their organisation on people and the environment, as well as the reverse, meaning how these factors impact their organisation's performance. This concept is known as 'Double Materiality' and it requires companies to assess both the negative and positive issues that are material to their organisation.

Who is required to report under CSRD?

If you or your parent organisation are operating in the EU and meet at least two of the following criteria, you are required to report:

- More than 250 employees.
- Over €40 million revenue.
- Over €20 million balance sheet.

This means that in 2025 you will have to report on your sustainability activities from the 2024 financial year, demonstrate how they are tied to your finances, and how they are mapped across your value chain. This also applies to companies that are already required to report under the



CSRD requires organisations to report on their sustainability activities as rigorously as they report on their finances

Non-Financial Reporting Directive (NFRD). For those not required to report under NFRD, you have until 2026 before you must start reporting. SMEs will have different reporting parameters and have until 2027 to prepare for reporting.

Creating Opportunities

New regulations can be disruptive and difficult to prepare for, like any process change, but seeing the CSRD as just compliance is a missed opportunity. Preparing for the CSRD opens doors for sustainability managers and employees to drive the sustainability agenda internally and externally. The actions required to get ready for reporting under this Directive will enable organisations to identify risks and opportunities, set out a strategy and action plan, and a clear roadmap of activities to ensure your business is future proof as we transition to a more sustainable economy. The CSRD requires board level engagement, embedding sustainability in the decision-making process while also holding leadership accountable. Figuring out where to start may seem daunting, but Antaris can help regardless of where you are on your sustainability journey.

Antaris Consulting

Founded in 1994, Antaris is one of Ireland's leading environmental and sustainability consultancy service providers. Our approach is underpinned by understanding how new technologies, market preferences, and regulatory standards impact business models to enable a more

sustainable and resilient future.

Developing a sustainability strategy that is aligned with your corporate strategy is the first way Antaris can support your organisation. Our process includes undertaking a double materiality assessment and a stakeholder engagement exercise (both of which are requirements under CSRD), bringing you a step ahead in your reporting requirements. Our knowledge of management systems such as ISO 14001 (Environment), ISO 45001 (Health and Safety) and ISO 50001 (Energy) allows us to integrate the policies and procedures already in place in your organisation with the new requirements of EU and national regulations.

We can also help you assess whether your activity is aligned with the EU Taxonomy, including the required climate risk and vulnerability assessment. Antaris also recognises our place in the wider social and environmental context and align our activities and client activities with the UN Sustainable Development Goals.

Leading By Example

Antaris is at the forefront of climate action in Ireland. We practise what we preach and have committed to reducing our absolute scope 1 and scope 2 GHG emissions by 50% by 2030 from a 2019 base year, and to measure and reduce our scope 3 emissions. Antaris has backed up this commitment by becoming a signatory to the Science-Based Targets initiative (SBTi), a collaboration between the Climate Disclosure Project, the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature (WWF).

The SBTi has assessed and approved our greenhouse gas emission targets as aligned with a 1.5°C scenario under the 2015 Paris Climate Agreement. By doing so, Antaris has joined the growing group of leading companies that are setting emissions reduction targets in line with what climate science says is necessary. Moreover, we are a member of 1% for the Planet, donating 1% of our annual gross revenue (sales, not profit) to grassroots environmental organisations dedicated to protecting our planet. Members recognise their responsibility to, and dependence on, a healthy environment and donate at least 1% of their total annual sales to environmental organisations worldwide.

Our Credibility

We recognise that climate, sustainability, and loss of biodiversity are threats to our planet and to our businesses. Addressing these risks is key to business survival. Antaris offers bespoke advice on how to identify and address the climate, sustainability and loss of biodiversity threats facing your business, and we can help you to identify the necessary actions to address and mitigate these threats. At Antaris we have been increasing our offer of sustainability services to aid our clients in improving their sustainability



performance, not just to comply with legislation but to be active participants in the fight against the climate and biodiversity crisis.

We work with both the private and public sector, in projects big and small. Recently, we worked with the Department of the Environment, Climate and Communication, chairing, and facilitating the National Stakeholder Forums for the Sustainable Development Goals, as well as facilitating the Department of Transport's Sustainable Mobility Forum.

Consultancy is not the only thing we do. Antaris also offer training courses to upskill employees and build their capacity to deliver on the actions and targets in your sustainability action plan. Many of our sustainability training courses are certified by the Institute of Environmental Management and Assessment (IEMA).

Antaris is registered on Enterprise Ireland's Green Service Providers Directory, meaning you can access our services though their grants such as the Climate Action Voucher, GreenStart, and GreenPlus. We can also help you through the LEO Green for Micro programme and LEO Energy Efficiency grant, SEAI's Support Scheme for Energy Audits and IDA supports. These grants offer financial support to create a sustainability strategy and action plan, calculate emissions, train employees and much more.

If you need support, please get in touch at info@antarisconsulting.com or visit antarisconsulting.com

Antaris, sustainability leaders by your side



Why SMEs Should Pay Attention To EU Taxonomy

While primarily aimed at corporates, small firms should also give careful consideration to the EU rules promoting sustainable finance, writes **Ed Micheau**

n 2019, the European Commission agreed a new growth strategy called the 'European Green **Deal'** with a target to achieve a climate-neutral continent by 2050. The strategy is designed to make society more resilient to the impacts of climate change and to boost prosperity through a clean and circular economy.

The Commission estimates additional investments of around €700bn every year will be required to meet the objectives of the Green Deal. The bulk of these investments will have to come from private funding. Much of this funding will be deemed transition finance or sustainable finance, and will be provided at more attractive terms than normal by funders to encourage and stimulate investment in greenrelated activities.

The more attractive terms are partly a reflection that funders will deem those companies engaging in green supportive activities to have a lower risk profile than those continuing to engage in less sustainable or unsustainable activities. Going forward, the latter may incur even greater cost of capital or difficulty in accessing funding as banks and large financiers come under increased stakeholder and regulatory pressure to decarbonise their portfolios and supply chains.

The **EU Taxonomy** is one of several building blocks put in place by the bloc since 2018 to promote more sustainable finance. The European Commission describes the Taxonomy as a "common dictionary for economic activities substantially contributing to the EU's climate and environmental objectives". The Taxonomy regulation is a classification system of activities

to promote transparency and to help companies and investors make decisions that are sustainable and align to the long-term aims of the Green Deal. The objectives of the Taxonomy include:

- Scale up investment in six Taxonomy environmental objectives areas, namely: climate change mitigation; climate change adaptation; water and marine resources: circular economy: pollution prevention and control; and biodiversity protection and restoration.
- Help companies plan and finance their green transition.
- Protect investors from greenwashing.
- Harmonise what are deemed green activities.

The Taxonomy is not a mandatory check list but instead provides a list of criteria which have four main conditions for an activity to be deemed environmentally sustainable:

- Make a substantial contribution to at least one environmental
- Do no significant harm to the other
- Comply with minimum safeguards.
- Comply with technical screening.

Transparency is a primary objective, as "disclosure by companies of Taxonomy-aligned activities will mean that there is more reliable, comparable sustainability information publicly available on the market for investors and stakeholders" according to the Commission. The disclosure referred to applies generally to larger companies that will have mandatory information reporting and disclosure requirements around alignment to the Taxonomy.

SMEs should also be taking note of the wider implications of the Taxonomy regime and the potential benefits of aligning with Taxonomy criteria. The EU Taxonomy is designed as a 'living' classification, subject to ongoing changes, and in June 2023 the Commission announced a new set of Taxonomy-related criteria for economic activities making a substantial contribution to the EU's environmental objectives. These are:

- Sustainable use and protection of water and marine resources.
- Transition to a circular economy.
- Pollution prevention and control.
- Protection and restoration of biodiversity and ecosystems.

MEs involved in any of these activities may be able to reference the classifications as evidence of partial alignment to the Taxonomy when seeking funding or finance. It may even encourage SMEs to deepen their involvement in some of these areas, as supporting green investments is part of the rationale behind the Taxonomy, according to the EU. "By clearly defining what is aligned with the EU environmental goals, the Taxonomy seeks to encourage companies to launch new projects, or upgrade existing ones to meet these criteria," the Commission explains.

While non-listed SMEs, in particular micro enterprises, are not subject to mandatory reporting under the EU's sustainable finance regulatory framework, some SMEs may be interested in financing green investments and can benefit by using sustainable finance tools voluntarily.

For SMEs there is a clear rationale for incorporating the Taxonomy into



Commissioner Frans Timmermans is in charge of the European Green Deal and the Taxonomy regulation

their considerations when developing strategy and growth plans for the future in order to help them to access sustainable finance. This should be done in planned manner, says the Commission, adding that SMEs may need the support of value chain partners when considering their transition finance requirements.

The Commission is nudging nonlisted SMEs in the Taxonomy direction on the basis that if you are a supplier to large European companies disclosing under the Taxonomy, these companies may also demand some information on your products in order for them to assess and disclose the potential impacts of their outputs.

To sum up, the EU Taxonomy is an important piece of the Commission's building blocks to promote and encourage the use of sustainable finance to underpin the European Green Deal and the decarbonisation agenda. The Taxonomy is aimed primarily at large companies in the

first instance to help drive the green agenda forward. Over time it will impact SMEs too, due to a viral effect of large companies cleaning their supply chains, and due to both the carrot and stick approach that will be applied by financial institutions.

he Corporate Sustainability **Reporting Directive (CSRD)** came into effect in January 2023, and EU member states have 18 months in which to transpose the directive into law. The directive arises from the Green Deal's climate change action objectives, and adds

'The Commission is nudging non-listed SMEs in the Taxonomy direction'

more reporting obligations on affected corporates in relation to carbon emissions and environmental data.

It expands the scope of the existing rules for non-financial reporting by large companies and public-interest entities to large companies, large public-interest entities, and listed SMEs (excluding micros) on a main European Union stock market. Companies in scope will be required to report annually in their management or directors report on environmental, social and governance (ESG) and human rights matters according to the EU mandatory standards.

Mandatory reporting requirements will commence for financial years on or after:

- 1 January 2024 for public interest entities with over 500 employees.
- 1 January 2025 for companies with over 250 employees.
- 1 January 2026 for listed SMEs, with an opt out possible until 2028.



As part of its Better Everyday strategy, ALDI has taken significant steps to combat food waste through partnerships with both FoodCloud and Too Good To Go. To date, ALDI's food waste partnerships have diverted more than 1 million kilos of food from going to waste.

Food waste is an urgent worldwide environmental and social issue. Food retailers play an influential role in the supply chain, providing a link between producers and consumers. ALDI understands that as a large retailer, business growth must go hand-in-hand with a robust Sustainability Strategy and that business activities can have a significant impact on climate and the environment.

In line with Ireland's National Food Waste Prevention Roadmap 2023-2025, ALDI has introduced a Low Waste to No Waste strategy that consists of wide range of projects and initiatives to help deliver a 50% reduction in food waste by 2030. This is under the 'Greener' pillar of ALDI's Better **Everyday** Sustainability Strategy.

FOOD WASTE PREVENTION INITIATIVES

ALDI store colleagues are encouraged to either redistribute or reduce any food, that is fit for consumption, minimising waste. This is supported by the below initiatives with the aim to reduce food waste by 500 tonnes this year:

- Food waste KPI's have been introduced in store operations to encourage stores to redistribute and repurpose food waste as a priority.
- Sale of reduced products (30%, 50%, 75%).
- Surprise Bags via Too Good To Go.
- FoodCloud charity donations across stores and regional distribution centres.

Since partnering with FoodCloud in 2014, ALDI has donated over 1.2 million kilos of surplus food from stores and distribution centres. This equates to 2.8 million meals to local charities through FoodCloud's network, resulting in 3.8 million kgs of CO₂ emissions avoided.

In January 2023, ALDI was the first Irish retailer to





Rachel Nugent, National Sustainability Manager, ALDI Ireland, with FoodCloud's Rory O'Connell (left) and Patrick McKinney of Too Good to Go

partner with food surplus app, **Too Good to Go**. The partnership enables ALDI to cut down on food waste, whilst also offering customers the opportunity to purchase food at even lower prices. This initiative not only positively impacts the environment but is also mutually beneficial from a business and a consumer perspective.

To avail of a Too Good to Go Surprise Bag, shoppers can download the free app and search for their nearby ALDI store before reserving a bag to collect. Since commencing the partnership, ALDI has already provided more than 50,000 Surprise Bags to its customers, and in doing so helped to avoid over 106,000kg of CO2 emissions.

MEANINGFUL ACTION

Speaking on food waste, ALDI Ireland National Sustainability Manager, Rachel Nugent, commented: "ALDI is proud to take stock of our efforts in combating food waste. Through our partners, FoodCloud and Too Good To Go, we are taking meaningful action to cut down on food waste in our logistics chain, while also donating to worthy causes.

To date, we have saved over 1 million kilos of food waste since beginning our partnerships, both with FoodCloud since 2014 and with the addition of Too Good To Go this year. As part of our overall sustainability strategy and

ambitions, we pledged earlier this year to eliminate 60 tonnes of food waste from our operations by the end of 2023. Having already delivered on this commitment, we look forward to continuing to work with our partners and colleagues to strive towards our new goal of eliminating a total of 500 tonnes this year."



with Iseult Ward, CEO of FoodCloud

Upskilling in the workplace SOLAS learning works



Transform your Business with Green Skills micro-qualifications

With climate change and environmental sustainability among the most compelling issues of our time, many businesses are now looking for ways to adapt to the green transition by reducing their impact on the environment and ultimately becoming more resilient in the face of new challenges. Upskilling staff in Green Skills is becoming recognised as an essential part of future-proofing businesses, while empowering employees to act as agents of change in tackling climate change.

There has never been a better time to train staff, with the recently launched and subsidised Skills to Advance, Green **Skills** micro-qualification suite of programmes an excellent starting point for companies looking to take the first step on their sustainability journey. Designed to boost awareness of the key environmental sustainability issues that affect employers and employees, Green Skills micro-qualification programmes equip companies with the skills to make a positive contribution to sustainability in the workplace.

These courses have been developed under the Skills to Advance initiative, which provides subsidised upskilling for companies and those in employment, funded by SOLAS, the State agency with responsibility for Further Education and Training (FET). The programmes have been created in collaboration with SOLAS, the 16 Education and Training Boards (ETBs), the Environmental Protection Agency, Sustainable Energy Authority of Ireland, Irish Water, IDA Ireland, Enterprise Ireland, and the Regional Skills Fora.

Since 2019, more than 50,000 people have attended a Skills to Advance course. Provided by the ETBs across the courtry, the courses are delivered in a flexible, blended learning format, with tutor support and online digital resources to enhance the learning experience and to suit operational requirements of participating companies and their workforce. These courses are a fantastic opportunity for career development within companies, empowering business owners and employees with the skills to create more sustainable, competitive and profitable companies, while future-proofing jobs.



Enterprise Award at the Donegal Enterprise Awards

Jon Geary, co-founder of Little Mamma's Gelato, an awardwinning handmade gelato shop in Donegal Town, recently completed the Environmental Sustainability in the Workplace micro-qualification course run by the Donegal ETB. Jon

> has used the knowledge he gained from the course to change the business's approach to packaging, loyalty programmes, water, and electricity. He found that the course helped in taking action to transform different parts of the business to more sustainable practices, with impressive cost savings.

"All these actions have benefit to our business as we are saving money and helping the environment when doing so," Jon explains. "The course is a fantastic opportunity for any business owner or staff member to learn about all the actions that can be introduced into

their business to help with sustainability and protecting the environment. If everyone tries to do their best, it will make a huge difference globally."

There are currently seven micro-qualification courses that are awarded at levels 4 to 6 on the NFQ, including Environmental Sustainability in the Workplace, Sustainable Procurement, and Circular Economy and more. These programmes form part of a broader suite of national Green Skills FET programmes that aim to equip every learner with green skills and sustainability awareness to become agents of change in climate action.







Mamma's

Employers can learn more about the programmes on offer by contacting their local ETB or skillstoadvance.ie

TELUS International Ireland

Social impact and community involvement

Team members at TELUS International Ireland take the lead on our corporate social responsibility (CSR) activities with a focus on social impact, sustainability and wellness. Our team member-led Giving Back committee makes collective decisions on charity partners and community projects. Volunteering in the community is a key part of our CSR strategy.

ART BRINGS US TOGETHER

TELUS International Ireland recently partnered with Macroom School of Art on a unique art initiative — Art Brings Us Together by TELUS International, bringing creative workshops to children and young people with physical and intellectual disabilities. The aim of the initiative is to enhance creativity and opportunities for the children and young people taking part, through art. The programme covers a range of artistic disciplines like drawing, collage, projection art, diorama, and sensory design with paint.

Inclusive workshops have been delivered by tutors of Macroom School of Art, supported by TELUS International Ireland team volunteers, in 14 schools across Cork and Dublin. These sessions provide an engaging environment for young art enthusiasts to produce their own bespoke pieces of art, demonstrating its many positive impacts and benefits. According to Miriam Manning, HR Director: "At TELUS International it's in our nature to give back to our local communities. Collaborating with Macroom School of Art on this inclusive project has been the perfect partnership. They do an incredible job in providing courses for all ages and abilities."

TELUS DAYS OF GIVING

Since 2007, **TELUS Days of Giving** events have impacted the lives of more than 1.2 million people in each of the



Miriam Manning, HR Director at TELUS International Ireland, pictured with Scarlett Beecher, a student of the School of the Divine Child, Ballintemple, Cork participating in an Art Brings Us Together workshop



TELUS Interational Ireland supports the My Lovely Horse Rescue centre in Kildare. Pictured at a volunteer event were (I-r) HR Director Miriam Manning. MLHR co-founders Martina and Deborah Kenny, and Roger Clancy, VP Operations Ireland & France and General Manager, TELUS International Ireland

regions where TELUS International operates to make a powerful positive difference by giving back to their local communities. In 2022, TELUS team members based in Cork, Dublin and Mayo sites as well as those working remotely gathered to take part in TELUS Days of Giving, raising €44,000 for the company's two charity partners, My Lovely Horse Rescue, and Aware. Funds raised will support vital services for people living with depression and bi-polar disorder through Aware, as well as supporting MLHR's efforts in rescuing, rehabilitating and rehoming equines and other animals.

At the My Lovely Horse Rescue centre in Kildare, 80 team members took on four main tasks: revamping the feed room with a new layout and adding storage units; creating a dog play area; planting a 'Farmacy' of medicinal herbs and plants; and rejuvenating the garden to make a quiet place for the charity's on-site volunteers, as well as general painting and upkeep. Roger Clancy, VP of Operations and General Manager, commented: "It is always fantastic to take part with team members in volunteering. Supporting the community is central to our culture at TELUS International and making a meaningful impact is a priority for our team members."

TELUS International is the digital CX innovator that designs, builds and delivers next-gen solutions, including AI and content moderation, for global and disruptive brands.



Sustainability & Belonging at GroupM

GroupM is one of Ireland's largest media investment companies and part of WPP, the largest global marketing communications group. GroupM and its agencies Mindshare, EssenceMediacom and Wavemaker are leading the way in the journey to net-zero, committed to meeting net-zero for its own operational emissions by 2025, and its supply chain emissions by 2030. Supply chain emissions come from the products and services bought, including their clients' advertising campaigns, and these emissions currently account for 98% of the GroupM total carbon footprint, so partnership is critical to success.

CLIMATE ACTION

GroupM has created and open-sourced a carbon calculator designed to determine the emissions impact of media plans and will continue to share innovations for the benefit of the wider advertising industry. GroupM is also working closely with local industry bodies following the recent launch of Ad Net Zero in Ireland. This work is led by the GroupM Ireland Sustainability Committee and includes education and training to ensure that net-zero obligations are achieved.

LEADING THE INDUSTRY

Ad Net Zero breaks down the challenge into five action points:

- Advertising businesses' own operations, with commitments to curb emissions by reducing travel, fossil energy use and waste.
- Advertising production, with a focus on the adoption of tools and training to curb production emissions.
- Media choice, specifically the adoption of a carbon calculator to measure and manage the emissions generated from media.
- Awards and events and encouraging organisers to build sustainability into events.
- Influencing consumer choices and behaviours through the power of advertising.
- The immediate, specific actions taken by GroupM to reduce emissions across our offices relate to energy consumption, travel and waste. Bringing staff on the journey to net-zero is critical, and a Sustainability Newsletter is distributed monthly, promoting sustainable living and updating on company initiatives.

CHANGE THE BRIEF

The Mindshare Change The Brief project is a commitment to creating work that encourages attitudes, lifestyles and behaviours that are consistent with a transition to a carbonfree world. It's grounded in the belief that every advertising campaign is an opportunity to normalise the behaviours, the products, the services and the attitudes needed to achieve a sustainable future. Sustainable behaviours identified include Eat Better, Buy Better, Travel Better, Use Less, Waste Less, and Protect Nature.

BELONGING AT GROUPM

At GroupM, we have made a conscious effort to focus on the positives of having such a diverse collection of backgrounds and beliefs represented within our group and have been very focussed on two key pillars, education and celebration. We curate, design and share digestible information in the form of videos or infographics across the group to inform us on occasions such as Black History Month, Ramadan, Autism Awareness Month, or Eid al Adha. We also



in style in GroupM offices

try to put the emphasis on the fun side by celebrating these occasions by bringing in traditional food and decorations associated with the day or something more substantial like our recent Pride Party.



GroupM has assisted the Irish Refugee Council with funding and a pro bono advertising campaign

HELPING REFUGEES

In June 2022 and again in June 2023, we collectively raised €2,000 each year and visited the Irish Refugee Council in order to understand the role they play in Ireland towards supporting refugees in their rehousing and rehabilitation efforts. Along with creative partners, we constructed a pro bono multimedia advertising campaign to highlight the plight of refugees and to raise money for much needed aid. The campaign, which is ongoing, made a meaningful difference to the refugee plight here in Ireland, but there is still much work to be done in this area.



Navigating The Climate Action Maze

Toolkit helps businesses get to grips with sustainability requirements, writes **Emily Styles**

orporate sustainability has taken on new meaning and importance in recent years. Once largely a matter of environmental compliance and good public image, it now encompasses a wide array of environmental, social and governance (ESG) risks, and has become a question of business value and survival.

Irish businesses are taking steps in the right direction by committing to important

initiatives, but many companies are grappling with how they are going to achieve their ambitious targets. This task is made even harder by the labyrinth of target setting frameworks, climate pledges, policy initiatives, and commercial offerings jostling for attention.

To help clarify matters, business lobby group **Ibec**, in collaboration with Accenture, has developed Climate Action: A toolkit for business. The aim is to provide businesses with the information they need for their climate action journey.

Danny McCoy, Ibec CEO, believes that forward thinking businesses are embracing sustainability and making it a mainstream strategic priority for their organisation.

"These businesses recognise that a business-as-usual approach and a failure to end bad ESG practices like environmental mismanagement, could create financial risks, regulatory burdens, and liabilities in the coming years," says McCoy. "No business can claim to be sustainable if they are not taking meaningful action to address their climate impacts."

Hilary O'Meara, country managing



director at Accenture, says that businesses need to move beyond target setting and focus on how to operationalise targets, how to implement carbon reduction initiatives at scale, how to measure and track carbon performance, and how to mobilise teams to achieve this.

"Decarbonisation touches every part of the value chain including warehousing, manufacturing, distribution, and post-consumer disposal," O'Meara adds. "Reducing emissions across the value chain requires radical collaboration between suppliers, manufacturers, retailers, and customers. The journey to decarbonisation touches every part of business, from sales and marketing to operations, finance, R&D, and investor relations. Therefore, every business leader needs to understand how they can accelerate their own journey to decarbonisation."

GREENHOUSE GASES

Global warming, and the resulting climate change, is caused by the buildup of manmade heat-trapping GHGs. There are ten GHGs, each with their own chemical and physical properties.

The most important GHGs are carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N2O).

To set a carbon footprint is to measure the total GHGs caused by an individual, event, region, product, or organisation. For accounting purposes, the tonnage of each GHG is translated into a carbon dioxide equivalent tonnage (tCO2e). The Ibec Toolkit advises that carbon foot-printing is not easy, as emissions are created in many

ways, from fossil fuel combustion and certain chemical processes, to farming, food production and changes in land use.

However, new standards for carbon measurement have been created along with new ways of classifying emissions. The gold standard for carbon footprint measurement is the GHG Protocol Corporate Accounting and Reporting Standard, also known as the GHG Protocol.

When assessing the carbon footprint or emission inventory of an organisation, GHG emissions can be divided into three broad categories:

- Scope 1 emissions are directly created from sources owned or controlled by the company, such as boilers, furnaces, vehicles, or from equipment used in processes like chemical production.
- Scope 2 emissions are indirectly created from purchased electricity, heat, cooling, or steam that is consumed by the company.
- Scope 3 emissions are indirectly created as a consequence of the activities of the company but occur from sources associated with suppliers and/or customers, hence not owned or controlled by the company.

CLIMATE ACTION STRATEGY

When developing a best-practice climate action strategy, Ibec recommends businesses follow the cyclical five-step process. The process is deemed cyclical because the policy environment and businesses (and their emissions profile) change over time.

- Calculate Establish a carbon footprint for your business. An organisation's emissions baseline refers to the emissions produced by all relevant activities at a certain point in time, and is the starting point against which progress can be measured.
- Mobilise Secure buy-in and prioritise. The journey ahead will likely require change to the organisation's corporate strategy, growth and investment plans, company culture, supply chains, and day-to-day operations.
- Commit Set emissions reduction targets, as effective GHG management requires target setting. According to the Toolkit: "Externally, targets help communicate the business commitment and ambition to tackling climate change. Internally they help drive the transformation of the business and ensure decision making and growth plans align with emissions reduction trajectories."
- *Implement* Develop an emissions reduction roadmap setting out all the interventions the business intends to take to achieve their targets within the specified timeline.
- Measure & Communicate A robust monitoring and measurement system enables regular oversight of progress and the early identification of problems. Regular reporting is



also important to the integrity of the organisation's approach. Reporting can be done through a pre-existing framework like the SBTi or through an annual report.

MEASUREMENT KPIS

Ibec and Accenture advise that if an organisation is subject to a mandatory disclosure obligation or is participating in a voluntary framework, they will need to follow very specific rules on measurement and reporting. If this is not the case, businesses will have some flexibility in deciding what to measure and how to communicate their progress with stakeholders.

Organisations must develop an internal measurement and internal reporting system that captures relevant, accurate, and auditable data regarding the implementation of their climate strategy. Key Performance Indicators

(KPI) and metrics will form an important part of this process.

The Toolkit states that KPIs selected must be relevant to the business and reflect the emissions drivers and decarbonisation opportunities identified. When selecting KPIs and setting up the data capture system, organisations must remember that the data may need to be audited by thirdparty verifiers.

The Ibec Toolkit advises: "To ensure the quality and accessibility of the data, organisations should involve personnel familiar with financial reporting and/or other forms of non-financial reporting. If a Green Team has been set up, it can play a key role in guiding the selection of KPIs and in securing the necessary data from different parts of the organisation. Setting up this system, selecting and collecting relevant KPIs across the business typically requires considerable work. However, once set up and understood by employees, the regular capture and updating of data should become straightforward and normal business practice."

Ibec's view is that the public disclosure of company emissions and the reporting of progress is critical to the credibility and integrity of the organisation's approach. The suggested best practice is to publish this information yearly in the form of an annual sustainability report along with other material ESG matters.

Businesses can also choose to disclose their emissions and progress through a pre-existing framework or initiative like the SBTi or the GRI (see panel). When selecting a framework, businesses are advised to consider its materiality and relevance, the target audience, stakeholder demands, and in-house capacity.

VOLUNTARY REPORTING FRAMEWORKS, CERTIFICATIONS AND STANDARDS

Business in the Community Low Carbon Pledge This BITC Ireland initiative requires signatory companies to set science-based carbon emissions reduction targets by 2024, which must include their entire carbon footprint (Scope 1, 2 & 3).

Global Reporting Initiative (GRI) Easyto-use modular system comprising universal standards, sector standards (industry specific), and topic standards (specific to certain areas of materiality).

Science Based Targets Initiative (SBTi) Framework for firms to set independently verified medium and longterm emissions reduction targets in line with the Paris Agreement.

Sustainability Accounting Standards Board (SASB) These guide the disclosure of financially material sustainability information by companies to their investors.

Carbon Disclosure Project

Approximately 300 firms in Ireland are assessed under the CDP.

GHG Protocol Standardised frameworks, standards and tools to help organisations measure GHG emissions.

B Lab/B Corp Best known for certifying B Corporations, defined as companies that meet high standards of social and environmental performance, accountability, and transparency relating to supply chain practices and input materials.