

# National Social Enterprise Policy for Ireland – Closing Phase Public Consultation Document

Please email your submission to: [seconsultation@drcd.gov.ie](mailto:seconsultation@drcd.gov.ie) with “Social Enterprise Policy 2023/2024” in the title. This consultation will be live until January 31<sup>st</sup> 2024.

From The Irish Biochar Cooperative Society Ltd

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## Policy Objective One – Building Awareness of Social Enterprise

The Irish Biochar Cooperative Society Ltd (IBC) does not accept the official Government definition of a social enterprise as laid out in the *National Social Enterprise Policy for Ireland 2019-2022* because it virtually ignores cooperatives, a successful Irish organisational structure that transformed Irish agriculture in the early years of the Free State, is still an important force in rural economy with potential to be a dynamic driver of the just sustainable social, economic, ecological economy.

The agricultural cooperative and religious charitable sectors evolved separately and played very different roles in Ireland until the failure and loss of authority of the dominant religious charities created a social crisis was filled by citizen-led social services and local businesses. The fact that Irish farmer Producers adopted the cooperative model rather than Consumers as in the UK, reinforced the rural base of Irish cooperatives and its failure to spread into the citizen led charity service based social sector.

Irish cooperatives also suffer from incorporation under Victorian legislation and domination by large agricultural cooperatives represented by a single agency ICOS regulated by the Department of Enterprise Trade and Employment (DETE) and their agencies IDA and LEOS as part of the regular profit-maximising economy. In contrast, the social enterprise sector suffers from diverse range of actors listed in the CRO mostly as Companies Limited by Guarantee and Registered Charities, whose relationship with the Department of Rural and Community Development (DRCDD) is mediated by a bewildering range of Quangos and support programmes i.e. Pobal, Rethink Ireland, the Wheel, the Arts Council, Irish Social Enterprise Network, Irish Rural Link, variously named Local Development Companies etc etc<sup>1</sup>.

The fracture of the Irish social enterprise economy into two distinct sectors explains why the siloed consultations of the commercial rural cooperative sector<sup>2</sup> and the Quango managed social enterprise sector<sup>3</sup> resulted the incorrect assertion that “*no significant volume or strength of views emerged suggesting there was merit in changing this (current 2022) definition*” (of social enterprise).

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<sup>1</sup> *Business and Financial Supports for Social Enterprise* <https://www.gov.ie/en/publication/624c74-social-enterprise/#:~:text=of%20good%20practice-,Supports%20Table%20for%20Social%20Enterprises,-In%20line%20with>

<sup>2</sup> *Public Consultation on Reform and Modernisation of Legislation regarding Co-operative Societies 25 February 2022 by Department of Enterprise, Trade and Employment*

<sup>3</sup> *Consultation on National Social Enterprise Policy for Ireland 2019-2022 by The Department of Rural and Community Development*

In European countries cooperatives include both producer and consumer and cover rural and urban activities. They are seen as a natural fit in the social economy and an obvious leader of positive social, economic, and environmental reform of the Union. The IBC see this as a promising future for Ireland too and propose that DETE and DRCD abandon uncoordinated attempts to define and reform social enterprise and instead adopt the more rational and comprehensive definition set out in the EU Commission Communication 2021<sup>4</sup>.

...entitled “**Building an economy that works for people: an action plan for the social economy**”. It has been created to help the European social economy thrive, tapping into its economic and job-creation potential, as well as its contribution to a fair and inclusive recovery, and the green and digital transitions.

It defines the social economy; -

...the term social economy refers to four main types of entities providing goods and services to their members or society at large: **cooperatives, mutual benefit societies**, associations (including charities), and foundations. They are private entities, independent of public authorities and with specific legal forms.

and social enterprises; -

Social enterprises<sup>5</sup> are now generally understood as part of the social economy. Social enterprises operate by providing goods and services for the market in an **entrepreneurial and often innovative fashion, having social and/or environmental objectives as the reason for their commercial activity**. Profits are mainly reinvested with a view to achieving their societal objective. Their method of organisation and ownership also follow **democratic or participatory principles** or focus on social progress<sup>6</sup>. Social enterprises adopt a variety of legal forms depending on the national context.

The EU Commission warns that; -

When developing appropriate policy and legal frameworks, **public authorities need to take into account the diversity of the legal forms covered by the social economy**. While **cooperatives, mutual benefit societies**, foundations, associations, and social enterprises have much in common, they nevertheless also have different objectives and modes of operating and face specific obstacles. Within the social economy, **cooperatives** represent a well-established form of social economy business model...

Note, that the first example of a social enterprise cited by the EU Commission is inevitably **the cooperative** and that **democratic or participatory principles** should be their method of organisation and ownership, which is not the hallmark of charity trustee / beneficiary relationship. Also note, a social enterprise must have a social or environmental objective as **a reason for their commercial activity** clearly demonstrating that commerciality i.e. economic objectives is **considered a given**.

It is both a tautology and counterproductive to define a social enterprise as having ‘social, **societal** and environmental impact’ thereby reducing the potential of positive **economic** impact and success as per the UN Sustainable Development Goals (SDG). This denies economic agency to the social enterprise sector leading to continuing public support. It also implies that in the mindset of Department of Rural and Community Development, the Social Economy will always be secondary to

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<sup>4</sup> *Building an economy that works for people: an action plan for the social economy. Dec 2021. Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions*

<sup>5</sup> *Regulation (EU) No 1296/2013, Regulation (EU) No 346/2013, Regulation (EU) 2021/1057*

<sup>6</sup> *COM (2011) 682 final. EU Commission ‘Social Business Initiative 2011’*

the current neo-liberal profit-maximising economy and that the 'Just Transition' to the Circular Bioeconomy will be 'Transitory' absent continued public funding.

Another serious issue comes under [heading 3. the dissolution of a social enterprise](#). What if the original mission becomes universally redundant for social or economic reasons, such as for the need for 'Mother and Baby' homes (it happened) or Poverty Eradication (it could yet happen with a UBI). In that case the social enterprise should have the option to redirect itself to a new mission rather than leave their assets to state agencies to rot for 50 years i.e. St Peters Mother and Baby Home comprising two large vacant institutional buildings and 30 acres of prime land sited in the town of Castlepollard Co. Westmeath.

Current examples show how this rule continues its wreckage of unintended consequences. Several Religious Order-owned schools became redundant in Dublin 6 over recent years. Their Trustees are required under their rules and the Charity Regulator to maximise the market value of their property at sale and retain the receipts to be employed elsewhere by the Order, which is inevitably not in the community (or even the State) that donated the land and supported it for 100+ years. A social enterprise in such a case should be permitted to donate or sell the property at a discount to another social enterprise for new community needs, such as for cultural use. As a result of these perverse dissolution policies, the 50,000+ population of Ranelagh and Rathmines has no public or community-owned cultural building.

For the reasons above the IBC strongly recommends that the definition of a social enterprise should be changed to conform with EU Commission guidance as follows: -

1. [A social enterprise is an enterprise whose mission is to achieve social, economic and environmental impact according to the SDG objectives \(including economic goals 1,8,9,10\), rather than maximising profit for its owners or shareholders.](#)
2. [It pursues its objectives by trading on an ongoing basis through the provision of goods and/or services, and by reinvesting surpluses into achieving its mission based on SDG objectives.](#)
3. [It is governed in a fully accountable and transparent manner and is independent of the public sector. If dissolved, it should transfer its assets in accordance with its mission based on SDG objectives, in a democratic and participatory manner.](#)

### **Awareness Raising**

We are not at the stage in Ireland for 'awareness raising' to be effective because the basic groundwork is not yet in place. A better first set of measures to start the reform of social enterprise is that of the EU Commission Communication 2021 '**Action Plan for the Social Economy**' that sets the priority of '**Creating the Right Framework for Social Enterprises to Thrive**'. That means starting at the top with comprehensive cross cutting reform of national policies ; -

..Developing coherent frameworks for the social economy entails considering its specific nature and needs with regard to numerous horizontal and sectoral policies and provisions such as those relating to **taxation, public procurement, competition, social and labour market, education, skills and training, healthcare and care services, Small and Medium-sized Enterprise (SME) support, circular economy, etc.**

..For example, **taxation is an important policy** for the social economy. Few countries have developed a specific and consistent taxation framework for social enterprises. Many provide incentives ranging from corporate **tax exemptions on retained profits** to **VAT exemptions or reduced rates, social insurance costs reduced/covered by subsidies, or tax reductions for private and institutional donors.**

..Sectoral public policies are also relevant for social economy entities as they are **important partners for public authorities in the provision of social, health and care services**. In view of ageing demographics the care economy is expanding, providing job opportunities.

..Within the social economy, **cooperatives represent a well-established form of social economy business model**. They are managed by producers, users or workers and are run according to the 'one member, one vote' rule. **They have proved to be versatile over time and across sectors**, offering innovative solutions to societal challenges, jobs and the continuation of a viable economic activity.

### Education and Training

..Younger generations are demonstrating a high interest in sustainable development, and as a result, the social economy can be of interest to them. In recent years, entrepreneurship education has become more common in education systems. However, social economy business models, including **the cooperative forms**, are still far from being a standard component in all entrepreneurship education curricula and business courses.

The lack of social enterprise education should be addressed at 2<sup>nd</sup> and 3<sup>rd</sup> level education, as well as in adult training courses provided by **Local Enterprise Offices** and **Local Development Companies**. This action is particularly timely as under the Long-term vision for EU's rural areas the the Commission;-

..will undertake a series of actions which will enable entrepreneurs and small businesses to **move to rural areas** and contribute to their adaptation to the changing economic environment, provide opportunities to **innovative business practices, cooperate and cluster** as well as develop new sectors of the economy. A specific focus will be placed on short supply chains of agri-food products, directly linking producers to consumers, and complemented by actions **developing employment and learning opportunities for young people** and the sustainable development of the bioeconomy.

**The EU Commission Staff Working Document** <sup>7</sup>Scenarios towards co-creation of a transition pathway for a more resilient, sustainable and digital Proximity and Social Economy industrial ecosystem' states; -

Social economy is not only "filling in the gaps", but **is also a frontrunner** in developing innovative services, products and new markets for a more **sustainable and inclusive economy and society**. This potential is visible in many economic sectors and activities, such as agri-food, tourism, renewable energy, mobility, retail, circular and digital economy. Importantly, **it also resonates with the aspirations of younger generations for a fairer and more just society**

This envisions high ambition for the social economy in contrast to the DRCD the current draft Social Enterprise Policy

## Policy Objective Two - Growing Social Enterprise

### Cooperatives

The IBC strongly recommends that the current reform of Irish Cooperative legislation under the Co-operative Societies Bill 2022 be abandoned as it is taking too long and is too limited in scope. Instead, the EU Cooperative Society (SCE) form should be broadly adopted in its place.

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<sup>7</sup> Brussels, 9.12.2021 SWD(2021) 982 final

**A European Cooperative Society (SCE)** is an optional legal form of a cooperative. Set up under the regulation of the [Statute for a European Cooperative Society](#)<sup>8</sup> (2003), the SCE form aims to facilitate cooperatives' cross-border and trans-national activities.

- A SCE might be created:
  - from the beginning by 5 or more natural persons, by 2 or more legal entities, or by a combination of 5 or more natural persons and legal entities
  - by a merger of 2 or more existing cooperatives
  - by the conversion of an existing cooperative which has, for at least 2 years, been established or a subsidiary in another EU country.
- The minimum capital requirement is EUR 30,000. **(should be lower for Irish coop start-ups)** An SCE may have a limited proportion of 'investor members'. They do not use the services of the cooperative and their voting rights are limited.
- An SCE must be registered in the EU country where it has its head office.
- For tax purposes, an SCE is treated as any other multi-national company and pays taxes in those countries where it has a permanent establishment.
- Voting in an SCE is generally conducted in accordance with the cooperative principle of 'one member, one vote'. However, weighted voting may be allowed in certain circumstances to reflect the amount of business done with the SCE.
- An SCE must call a general meeting at least once per year. Decisions are taken by simple majority of members present or represented, except for changes to the internal statutes where a two-thirds majority is required.
- The internal statutes of the SCE must set out its management structure according to one of two possibilities: two-tier structure (management body and supervisory body) or one-tier structure (administrative body).

### **Multi-stakeholder Platform (MSP) Cooperative**

The IBC further strongly recommend that, as part of adopting the SCE form for Ireland, it develops a standard template for a Multi-stakeholder Platform (MSP) Cooperative that can be either 'serving and preserving' and 'creating and trading' social enterprise, is particularly suited to the circular and bioeconomy. The MSP Cooperative has representation of 3 sets of stakeholders on its board;

**Producers** members and coop workers, **Users** of their products and co-products and **Community** a mixed set of residents, service providers etc as appropriate. Each stakeholder set represented on the board has responsibility to ensure that the product and services sold by the Coop meets quality, own mission and SDG standards. A rural (natural environment) mission MSP Cooperative has a quite different set of Producers, Users and Community to that of an urban (built environment) mission MSP Cooperative; similarly they each have quite different metrics and standards for their internal and external regulatory environment. Once established and scaled, the Multi-stakeholder Platform Cooperative is natural intermediary for government agencies such as Teagasc to efficiently and effectively channel green grant and incentives to farmers and foresters.

### **Public Procurement**

The 2014 overhaul of the **EU public procurement rules**<sup>37</sup> created many opportunities for public authorities at all levels to use public procurement to achieve various policy objective.

**The Commission calls on Member States and other competent public authorities** to foster and monitor the uptake of socially responsible public procurement in their territory in cooperation with social economy stakeholders.

The Multistakeholder Platform Cooperatives model has the potential compete with the private sector businesses even without special measures to favour social enterprises. The Housing Agency

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<sup>8</sup> Council Regulation (EC) No 1435/2003 of 22 July 2003 on the Statute for a European Cooperative Society (SCE)

could achieve housing targets faster and at lower cost by contracting a urban mission Building Developer MSP Cooperative because it is a) non-profit-maximising and b) a one-stop-shop reduces the inherent costs and delays of the public procurement system. Note, the enduring benefits of quality, affordable housing depends on holding the freehold of the properties in public ownership or in a Community Land Trust.

### **Community Land Trust**

The Community Land Trust (CLT) is a ‘serving and conserving’ social enterprise. It enables all-tenure types and routes to home ownership - but not ownership of the land underneath, which is held in trust for the community. The homebuyer buys a secure 999-year leasehold subject to a modest ground rent. This reduces the upfront cost by roughly 20% t- 50% depending on location.

Homeowners buy their home with a mortgage and are free to sell it later and keep the increase in price due to inflation and improvements, but not the increase in land value due to scarcity. In that way the homes can be sold on to other first-time buyers, ordinary earners, key service workers or locals as the CLT board decides. The bad name of leasehold ownership in Ireland arises not from its legal form but because of the nature of the freehold owner who were typically aristocratic landlords and other profit-maximizing investors. Where the community itself is the freehold owner and represented on the board of the CLT, those fears melt away, as they have in the US, UK, and EU where the CLT is a growing force in affordable housing.

The CLT proposed here has a wider remit than just for housing. In this respect it would not meet the Voluntary Code (VRC)<sup>9</sup> criteria for a AHBs as currently drafted because its chief focus would not be *“the delivery of quality tenant/members services and housing standards”* but the ensuring the availability in perpetuity of affordable land on which social enterprises i.e. Building Development Coops, Housing Cooperatives, AHBs and Local Authorities build. The CLT remit covers not only housing, but all uses that are part of a fully sustainable urban or rural settlement. The reason for this wider remit is, not just for good planning and sustainable development, but also for value capture and community wealth building, central to the Just Transition. There are two phases to the life of the CLT; the first is short when it is actively developing the settlement plan and providing the infrastructure for site development; the second, is the low-key long-term management of grounds rents collection, maintaining shared spaces and rights of way and providing a forum to resolve community concerns.

The IBC strongly recommends the adoption of the Community Land Trust Model in Ireland as a legal form as part of the social economy. While this policy is focused on the ‘Yang’ creating and tradingmode of social enterprise, it would be foolish to ignore the complementary ‘Yin’ serve and preserve mode of the social economy that enables full expression of the whole. The Irish housing crisis is the most extreme in Europe, yet Ireland for whatever reason, has denied itself one of the most useful mechanisms to ensure housing supply and affordability, the Community Land Trust. No more time should be lost. The UK defined Community Land Trusts in their 2008 Housing and Regeneration Act of during its progress through Parliament. Ireland should consider it as a starting point for a CLT definition as part of an update of the Housing and Sustainable Communities legislation as follows;-

A Community Land Trust is a corporate body that; -

- 1) is established for the express purpose of furthering the social, economic and environmental interests of a local community by acquiring and managing land and other assets in order -

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<sup>9</sup> DCELG, *Building for the Future, A Voluntary Regulation Code for Approved Housing Bodies in Ireland*, July 2013

- to provide a benefit to the local community
  - to ensure that the assets are not sold or developed except in a manner which the trust's members think benefits the local community.
- 2) is established under arrangements which are expressly designed to ensure that:
- any profits from its activities will be used to benefit the local community (otherwise than by being paid directly to members)
  - individuals who live or work in the specified area have the opportunity to become members of the trust (whether or not others can also become members)
  - the members of a trust control it.<sup>10</sup>

Changes to the UK definition should be considered for Irish legislation as follows; -

- omit the power to sell the freehold except where it is replaced broadly like for like. The main purpose of the CLT is to hold land in trust for the community in perpetuity. Land sales should only be considered to consolidate a site through swaps with adjoining owners.

### **Voluntary Accreditation**

'Organic Certification' of agricultural produce is probably the best known example of voluntary accreditation in Ireland. Organic certification is required for DAFM green grant supports and for higher prices for their produce. It is a unwieldy, documentation-heavy system whichever accreditation body is chosen. Without similar measures of oversight of inspectors, accreditation bodies, reports and receipts (all of which requires considerable public funding) it's very unlikely such accreditation will carry credibility.

An initiative to promote a private mark for social enterprises in Ireland in 2020 by **Social Impact Ireland** piloted with social enterprises operating in the circular economy, craft and design, food poverty, rehabilitation services, and community engagement proves the point. On 11th January 2024, Social Impact Ireland announced that it has ceased operations due to *"limited public and policy recognition of the role and value of social enterprises, regulatory complexity, the cost of hiring and retaining skilled staff and complexities in quantifying and reporting social impacts to stakeholders"*.<sup>11</sup>

### **(MSP) Cooperative Accreditation**

A better solution is the **Multi-Stakeholder Platform Cooperative** (MSP Cooperative) which has self-regulation structures and the potential to use IT verifying technology to give credibility to a internally recognised Mark or to its own brand, given sufficient scale. The MSP Cooperative has representation of 3 stakeholder sectors on its board; **Producers, Users, Community**. Each stakeholder sector represented on the board has responsibility to ensure that the product and services sold by the Coop meets quality, own mission and SDG standards.

A rural (natural environment) mission MSP Cooperative has a different set of Producers, Users and Community members to that of an urban (built environment) mission MSP Cooperative; similarly they each have quite different metrics and standards for the internal and external regulatory environment. For example: The Irish Biochar Cooperative, a nascent rural mission MSP Cooperative, plans to use smart phone Apps to record each stage of production, location where relevant (i.e. for the Agfood.ie GPS database) and other metrics (i.e. weight, water quality, biodiversity count etc).

<sup>10</sup> Library of the House of Commons, SN/SP/4903, Community Land Trusts, November 2013

<sup>11</sup> <https://www.pioneerspost.com/news-views/20240111/social-impact-ireland-closes-director-points-over-reliance-on-grants-among>



Inspections of production facilities and testing can be carried out by staff members or contracted to specialists (who may also be Community Sector members). Users from farmers, food consumers and nature lovers feedback their experience of their products and services, including ecosystem services, to the management board. The MSP Cooperative markets under its own brand or under a 3<sup>rd</sup> certification i.e. Puro for Carbon Removal Credits.

## Policy Objective Three – Climate Action Contribution

When planning and regulatory guidance to meet ambitious goals is formed at national level, it prioritises agents of scale and deep pockets and ignores or undervalues social enterprise initiatives which are inevitably small scale (in the beginning), and unfamiliar ‘creating and trading’ social enterprise) to local authorities and government departments so they ignore or block them. This process has played out in the case of climate action, renewable energy and now, the circular and bioeconomy. The ‘Just Transition’ appendage to these goals is easily satisfied by delivering new jobs in the new economy to replace jobs lost in the old economy. In fact, according to EU and National guidance documents if, following ‘Transition to the Bioeconomy’ all the natural and financial assets of the Irish Republic came to be owned by one offshore family office and we had full employment, the criteria of a ‘Just Transition’ would be fulfilled.

Unlike Denmark, where community initiated and owned wind power (supported by local and central agencies) led the sector and still owns a substantial % of Danish wind energy assets, the Irish government procrastinated support for community cooperative wind turbine projects so that they lost momentum and died. But when private developers (with international investment partners) approached with schemes for arrays of turbines (growing annually in number and size) Irish agencies quickly responded with guaranteed feed-in tariffs, grid connection and favourable planning regimes. The locations for these windfarms were selected to maximise profits by their developers in windy, remote areas: their protected species, biodiversity and local bioeconomy were seen as secondary considerations and, in some instances, obstacles to be overcome. While some local landowners did well from rents to host turbines, transformers, cables etc. many more suffer substantial loss of amenity, local tourism potential and the devaluation of their farms and homes.

Private windfarm developers have complete discretion over who in the community gained, and who lost with no guidance or oversight by local or national regulatory agents. These same developers are now building field-scale photovoltaic panel arrays, leveraging their cable routes and grid connections. Government action to open solar energy projects to local communities has come too late, and with too many conditions. Evidence suggests that tariff income from the Irish wind energy commons is largely exported overseas, ditto exchequer receipts from taxation of their profits are efficiently and legally minimised offshore. Be we can’t be definitive because Ireland’s regulatory agencies collect no official data on the ownership of wind and solar energy assets in Ireland, nor the level of tax collected, nor income re-circulated locally and nationally. The environmental, social, and economic impacts of current Irish windfarm developments taken together equate to a poor ESG score, which will, or may be already, affecting their private financing costs.

The same story is playing out for bioenergy. The IBC can cite an example from 2007 when a project for small scale anaerobic digester (AD) generating biogas for electricity and heat, serving local farms of circa 200 cattle was made unviable by a An Bord Pleanála (ABP) decision that halved the quantity of slurry feedstock. This regulatory block for small scale distributed anaerobic digesters of cattle slurry delayed progress until very recently. The proposed project would now be considered small in contrast to the size of new AD projects promoted by large profit-maximising developers now that the government has belatedly given proper support to the sector.



A second example in 2021 concerns the construction of a shed to dry and store biochar made by simple flame cap kilns on a farm. In the process of establishing its planning status, both the local authority and ABP officially declared that on farm biochar production, using farm and forestry waste to make animal feed and soil conditioner, is ‘a non-agricultural use’. Their decision requires farmers nationwide to apply for Planning Permission for a shed linked to biochar production (PP is not required for any other farm shed meeting standard conditions) thereby adding considerable cost and complexity to projects. This matters because Biochar Carbon Removal alone without ancillary energy capture, has been finally recognised by the EU for Certification.

**This is a very big deal for Ireland’s Agriculture Sector Emissions.**

Below is an extract by Biochar advocate, Albert Bates based on data collected by Marginal Carbon.<sup>12</sup>

It may come as a surprise to many in the Carbon Dioxide Removal (CDR) space that biochar received 40% of all carbon credit purchases in 2022. Mineralization (rock dust) came in second at 27%, and Direct removal, (DAC), mostly in Iceland, was third at 20%. In terms of all-time CO2 removal, biochar has 87% of the total, followed by bio-oil at 9% ... Very importantly, biochar orders are being fulfilled within about 5 months of purchase. All other methods average over 30 months.

Ireland’s Climate Action Plan has never included carbon removal and storage strategies, until now. The current Climate Action Plan 2024 under section 5.6.5 Support carbon removals (including bio-economy measures) includes biochar for the first time<sup>13</sup>.

Notably, within the second carbon budget, two distinct carbon removal methods emerge as potentially promising avenues capable of addressing part of the gap in residual unallocated emissions:

- **Biochar:** Utilising biogenic woody residue to produce biochar (e.g., for use as soil enhancement);
- **Bioenergy with Carbon Capture and Storage:** Removing biogenic carbon dioxide from renewable biomass power plants.

The table below from the PBX2 Report funded by SEAI in 2015<sup>14</sup> summarizes the potential reductions with both a 100% take up and a 50% take up by farmers. The conservative estimate of 50% farmer adoption and counting only the C by weight of biochar shows that a reduction of at least 43% of increased agricultural emissions due to Food Harvest 2020 could be confidently expected. Although this study is out of date the % figures still hold for current cattle numbers showing the enormous potential of biochar to mitigate Ireland agricultural sector emissions.

<i><b>Total savings of CO<sub>2</sub>eq. from biochar in cattle feed and slurry</b></i>	<i><b>100% take up</b></i>	<i><b>% Running total</b></i>	<i><b>50% take up</b></i>
C in Feed all cattle	53%		
C in Slurry tanks	34%	87%	43%
Reduction in NH <sub>3</sub> off-gassing	78%	165%	82%
Substitution of CAN fertilizer	19%	183%	92%

<sup>12</sup> <https://cooldesign.substack.com/p/94a6a6ff-563f-4aaf-8503-c103104a7bd3>

<sup>13</sup> <https://www.gov.ie/en/publication/79659-climate-action-plan-2024/>

<sup>14</sup> PBX2 Pyrolysis of Biomass for Power and Biochar Pub SEAI Jan 2015, EOS Future Design Ithaca Inst, TEA, UL, Premier Green Energy

## Figure 1 - Total Potential CO<sub>2</sub>eq. Reductions due to Biochar in Fodder and Slurry

Unfortunately in 2015, Irish Climate policy was dominated by wind and solar energy and EU policy recognised Biochar Carbon Removals only with renewable energy capture (that increased costs by a factor of 1000). If the Irish government had supported small scale Biochar Carbon Removal by the Irish Biochar Cooperative, a social enterprise (set up following the PBX2 Report) as a 'good enough' if not perfect mechanism to address climate change, the biochar market would now be primed for large scale pyrolysis reactors co-producing biochar, heat and electricity and progress to our climate action goals would much nearer. This is our story of lost energy, money, and time due to Government's national and local level failure to recognise the creating and trading potential of social enterprise – and we were probably not alone.

### **The Irish Biochar Cooperative strongly recommends; -**

The Department of the Environment Climate and Communications (DECC) initiate an education programme for the Departments of Agriculture Food and Marine (DAFM), Department of Community and Rural Development (DCRD), Department of Enterprise, Trade and Employment (DETE), Department of Housing, Local Government and Heritage (DHLGH) about the changed recognition and regulatory environment of biochar for carbon removals and for many other environmental and ecological benefits.

### **Bio and Circular Economy**

***“Global land use history confirms that empowering the environmental stewardship of Indigenous peoples and local communities will be critical to conserving biodiversity across the planet.”<sup>15</sup>***

As all politics is local, so too the bioeconomy. Governance of flourishing circular bioeconomies (note plural) requires that they correspond to and be rooted in natural bioregions: in Ireland's case, river basin districts and maritime coastal regions. Secondly, 'Community' i.e. the people living in a bioregion must play a major role in governance. The Bioregions should also liaise with the relevant government departments to provide feedback from the bioeconomy regions to spark policy change and guidance to national, regional and local authorities and agencies to eliminate blockages and share useful learning with the extractive profit-maximising economy. In effect the Bioregions will provide a '**bioeconomy proofing**' similar to 'poverty proofing' checklist for the Department of Agriculture, food and the Marine, and the Department of the Environment, Climate and Communications, the Planning and Regulatory authorities at Local Authority and Bord Pleanála level.

### **MSP Bioregion Cooperative**

The Multi-Stakeholder Platform Cooperative (MSP) social economy model described earlier, is the best legal form for this governance role and should be resourced by DAFM to carry out the networking, awareness raising, and sectoral and regulatory coherence role as already outlined. The stakeholders should be divided into three sectors as described earlier and including elected representatives from local authorities in the bioregion. They will communicate with each other and guide sectoral interests with a voice that will be familiar and trustworthy. This is in stark contrast to the current situation where centralized governance is seen as being captured by powerful stakeholders to the detriment of local communities, family farmers, foresters, and small businesses. Coillte's contracts with private investors Gresham House and Nature Trust is enlightening in this regard.<sup>16</sup>

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<sup>15</sup> "People have shaped most of terrestrial nature for at least 12,000 years", Arizona State University, Tempe, AZ, April 19, 2021118 (17) e2023483118  
<https://doi.org/10.1073/pnas.2023483118>

<sup>16</sup> DÁIL ÉIREANN, JOINT COMMITTEE ON AGRICULTURE, FOOD AND THE MARINE Minutes 13th December 2022.

A thriving bioeconomy needs indicators that are meaningful and measurable and align with ESG objectives. The most important are those on the ground in the bioregion – starting with land.

- **Key Indicator: An Open, Searchable Land Cadastre.** The Land Registry is a good resource for this information, but it is deliberately opaque and costly to use. Griffith's Valuation and the Ordinance Survey of Ireland once led the world in the technology of mapping and recording property wealth. Ireland can recover this leadership by mapping and recording our biodiversity and ecosystem wealth starting with an updated bioregional open database of ultimate interests in land.
- **Target: Wider Irish Ownership of Interests in Land:** to reverse the consolidation of landownership in the few and the absentee and give a *real* stake to the denizens of Ireland. By interest in land, we include freehold, licenses and leaseholds of all types and durations and new forms of ownership appropriate to the current age i.e. Shares in a **Community Land Trust** linked to a Multi-Stakeholder **Bioeconomy Cooperatives**.
- **Key Indicator: Water Quality:** Water quality is the UR indicator of the health of every ecosystem in the water catchment bioregion. The river water quality reflects the stewardship of bioregion community like no other. The community should wear it as badge of shame or honour.
- **Target- increased insect life followed by wild fish biodiversity, and quality.** Restoring rivers to their full ecosystem potential mitigates flooding and creates high value recreational and health benefits.
- **Key Indicator: Soil Carbon.** Soil carbon measurement is not easy, but Teagasc has achieved technical milestones recently with research revealing the vast differences in soil carbon sequestration/losses according to soil type and use. This reinforces our demand for Bioregional Governance. Irish labile soil carbon is the highest in Europe due to the shift from mixed farming to extensive cattle grazing post Famine; - Yes, cows can build soil carbon. Unfortunately, we get no credit from EU GHG accounting for inherited C in our soil. Luckily, there does not appear to be an upper limit to the benefits of sequestering recalcitrant carbon (easily measured biochar) in soils. This is an area where Ireland can quickly make progress to offset the enteric emissions of pastured cattle.
- **Target - Sequester C equal to 20%+ of the Co2 equivalent enteric Methane emissions of organic pastured beef per annum.** The suckler beef sector is the unjustly singled out in terms of climate change impact. But in terms of the bioeconomy, it has the widest distribution of farm ownership and covers the most biodiverse areas of the country. Its carbon footprint is the easiest to reduce with biochar made from farm and forest waste fed to cattle and/or added to slurry and incorporated in the soil.
- **Target - Increase biochar amended cattle slurry by 20%.** Simply adding biochar to slurry before spreading reduces a potent GHG, Nox by 70% according to a Teagasc study and NUI<sup>17</sup>. It also makes the P in the slurry more bioavailable to soil microbes enhancing grass growth. Biochar is easily weighed and converted to Co2 equivalent. Farmers can list the fields on agfood.ie in which biochar is incorporated to generate certified Carbon Removal Credits in turn can be aggregated to sell in the international voluntary carbon market or soon, the official EU carbon Removal system.
- **Key Indicator: Increased biogas production from farm waste especially cattle slurry.** Barriers to viable small-scale anaerobic digesters (ADs) that provide a service to local farmers should be removed so that this sector can grow quickly. Adding biochar to the slurry at the appropriate time in the digestion process increases methane by 20%. The resulting digestate

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<sup>17</sup> *The Effect of Chemical Amendments Used for Phosphorus Abatement on Greenhouse Gas and Ammonia Emissions from Dairy Cattle Slurry: Raymond B. Brennan et al, NUI, PLOS ONE | DOI:10.1371/journal.pone.0111965 June 8, 2015*

has better soil conditioning qualities too. Use as an AD additive is the largest market for biochar in the UK.

- **Target: 20% increase in biogas (methane) from farm waste** by supporting distributed AD projects and working with farmers to record fields where the biochar-amended slurry is spread for Biochar Removal Credits as above.

The circular economy aspects of the bioregion require another set of indicators and targets that are situated in mixed bio/extractive economy but cover services and uses vital for full community life.

- **Key Indicator: Local Electricity, Heat and Co-product generation.** Local in the bioeconomy means very near to consumers so that grid dependence and losses are minimized.
- **Target: 50% local electricity and heat generation**

This indicator favours photovoltaic on roofs developed by MSP **Community Energy Cooperatives**. The current size, operational noise and flicker make conventional wind turbines incompatible with settlements in the bioregion (although essential in the current extractive economy). The intermittent nature of non-bio renewable energy requires back up generation or/and electricity storage. Where water bodies and height are available in the bioregion, hydro storage is a good solution. Battery storage technology is still problematic in terms of carbon and resource use but evolving rapidly.

- **Targets: 20% Bioenergy, Waste Processing, Agricultural Inputs**

Anaerobic digestion can produce heat and electricity as well as a useful digestate fertilizer soil conditioner that makes it a good fit in the bioeconomy. Sited near settlements the AD can co-process human and cattle waste to recover useful nutrients for application in agriculture and when coupled with vacuum toilet technology eliminates the need for sewerage treatment plants. Its mixed product output is best suited to a rural MSP **Bioeconomy Cooperative**. Biochar production can be scaled up by the MSP **Biochar Cooperative** from simple flame kilns to larger pyrolysis reactors to produce heat, bio-oils or electricity but it adds very considerably to financial and carbon costs. They are only viable near settlements so that the heat energy can be used locally to offset the higher investment.

- **Key Indicator: Community Ownership of Energy and Waste Processing Assets**

**Target:** 75% community ownership including active and retired family farmers to supplement their poor farming incomes.

- **Key Indicator: Mixed Use Proximity and Carbon Neutral Construction**

This is about optimizing settlement pattern to reduce distance and increase innovation in the circular economy. Non-farm related isolated rural houses dependent on individual transport whether ICE or EV are not a good fit in the bioeconomy. The environmental impact of EV manufacture and batteries is such that the vehicle must be shared to maximize return on their embodied carbon, mineral and metal. Luckily their EV batteries can be 95% recycled so their embodied resource capital can be extended. **Carshare Cooperatives** requires more compact settlements. Compact settlements in turn foster more use of local shops and services and with the availability of local reliable energy, opportunities for food processing, manufacturing of items from local resources.<sup>18</sup> Proximity to settlement also provides access to contaminated carbon rich municipal mixed plastics and paper waste; the product is a charcoal that safely adsorbs contaminants so that it may be used in construction. Construction charcoal lock up carbon for the typical 60-year building life – many more years if designed with reuse in mind. Pyrolysis reactors can switch from municipal waste to clean biomass within a couple of hours so that it is not dependent on waste streams that will be phased out in a fully functioning bioeconomy.

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<sup>18</sup> See Enclosure 2 Proximity Principle 2.0 Nov. 2010, page 174, Fleeing Vesuvius, Green Books ISBN 978-0-9540510-1-3

Incineration technology is too specialized to switch feedstock and produces waste fit only for landfill.

- Target: **Community Land Trusts** with **MSP Building Cooperative** reclaim and renovate 100% of vacant buildings in rural villages in towns, funded by
- Target : **Community Land Trusts** **MSP Building Cooperative** divert 90% of new house construction from rural sites to existing villages and new rural settlements.
- Target: **MSP Biochar Cooperative**, **MSP Building Cooperative** and **Housing Cooperative** working together to create 90% Carbon Neutral Construction

**9. Key Indicator: Community Financial Capital** in the Regional Public Bank and Credit Unions

- Target: From establishment a growth rate of 10% per annum for 7 years, leveling off to 5%

### **MSP Cooperative Innovation Hubs**

In an era when shorter supply chains have demonstrated their merit, local Innovation Hub MSP Cooperative can facilitate R&D where researchers work with communities and users to meet local needs that are context specific. This again underlines the importance of Bioregional and Community based governance.

- Local context matters: Researchers need to be 'in the field' to talk to people, to learn and see what is happening in people's lives and in their homes, in their world. Researchers need to see and experience working realities through the eyes of the users of new technologies and methodologies and understand their perspective from real-life connections.
- Participatory Innovation: The practical user-centred research can generate ideas, techniques and approaches for cleaner bioeconomy initiatives that can be tested and tweaked at home or in institutions where it can be tailored for each specific user. This can speed up feedback from the users and feed into lessons learned. A joint ideation process among multiple stakeholders can unleash incredible creativity and lead to 'path breaking' solutions. Users will teach us what works and what doesn't and what they would like to use and what not.<sup>19</sup>

### **Nature, Climate, Circular Inspectors**

The three main characteristics of the bioeconomy above require verification that indicators are monitored, and targets are met for Green DAFM and other supports. This set of tasks requires an independent inspection agency with considerable scientific and technical expertise. The annually collated data should be reported to the governing MSP Bioregional Cooperative and grant aid, premia, tax reliefs etc. distributed based on the results.

We support an Outcome-based Inspection and Verification grant support system to replace the current increasingly onerous reporting of inputs and actions by farmers, foresters, fishers etc. Agriculture is governed and incentivized under plethora of schemes with ever changing names and acronyms i.e. SFP, BPS, Disadvantaged Area Aid, GLAS 1/2/3, REPS 1/2/3, BDGP, ICBF, Organic Scheme, ACRES etc.

An Outcome system places more of responsibility for compliance with entire community, less on the individual farmer. A large part if not most of the payment should be based the overall health of the relevant ecosystem and the achievements of targets. Peer pressure can be more powerful than penalties. The Nature, Climate and Circular Inspectors must be entirely independent of the Governing MSP Bioregional Cooperative representatives and staff to obviate conflicts of interests and ensure complete transparency. They should be employed directly by DAFM, DCRC (to be renamed

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<sup>19</sup> Cleaner Cooking Coalition : <https://www.cleanercooking.org/localinnovationhubs>

Department of Community Services and Assets) see next section, and other Departments as appropriate.

### **Consumption Patterns and Demand on Resources**

The bioregion should aim to use the biological resources within its borders to feed and support its own local community before trading their surplus to other Irish bioregions and beyond. That requires cascading uses of resources and proximity of different uses to each other. That in turn requires more compact settlement patterns than for the fossil energy era. That in turn requires that appropriately sited land is readily available and affordable so that families will have more discretionary income to choose organic and local products. Absent an effective land value tax covering all land uses, Community Land Trusts can ensure that secure perpetual leases are available to young people for renovated homes and sites on which to build their own homes individually or cooperatively and that new productive, retail and 'waste' processing businesses are affordably and efficiently sited to foster the circular economy.

### **Financing Investment**

Financing for above social enterprises and projects is provided by Regional Public Development Banks and local Credit Unions. The creating and trading Cooperative wing should be supported by a tax relief on retained profits and capital investment (capped to agreed level) similar to those in Italy.

**Funding for Community Land Trusts (CLT)**, packaged for scale by the Land Development Agency, will be funded by the ISIF and low interest loans from the EIB, reflecting their low risk and high ESG scores.

**Funding for Bioregional MSP Cooperatives'** will be initially through the EU Social Economy Gateway 2023 and Invest EU Advisory Hub programme and a single National grant programme administered by the Department of Trade Enterprise and Employment (DTEE) (to replace the myriad of Quango managed schemes) see Policy Objective 5 below, and loans from the Regional Public Development Bank and community shares and investment. Having scaled and de-risked, further expansion can be funded by ISIF and EIB low interest loans as for CLTs above.

The goal should be to grow the bioeconomy to crowd out inferior ESG scored private investment companies, wealth funds and family offices from access to public at risk capital and the EIB ultra-low interest rates and demand from institutional investors that they have enjoyed to date. That means the social economy must have access to sophisticated financial and legal expertise that Coillte lacked and forced it to make unfavourable deals with profit-maximizing economic actors, Gresham House, and Nature Trust.

The IBC strongly recommends that ICOS as the largest Irish Cooperative Organisation, is grant aided to host a 'Bio and Circular Economy Fund Management Team' with professionally qualified and certified staff with skills and experience equivalent to a Fund/Administrator as defined and regulated by the Irish Central Bank. The Team will provide expertise to access the global market in international market carbon credits, the ISIF and EIB and ESG investment sector generally.

## **Policy Objective Four – National and International Engagement**

A Professional in the private sector trained in their specialised field, is required to carry Professional Indemnity Insurance so that, should their advice or service cause harm, redress is available to those who relied upon it. This sense of responsibility is carried with them into the public sector even though they no longer need to carry PII. However, in a growing number of public service agencies the managerial level, typically recruited under the Graduate Entry programme, lack operational

knowledge or a public service ethos and yet directs (and can overrule) their professional staff. It is very concerning that the management of one public regulatory agency, where health and safety is an important risk, is in long term dispute with its entire professional staff.

This culture of downgrading professional, technical and operational skills has seeped in from the profit-maximising private sector where it has led to unsafe and/or unfair products and services. An alarming example of this is the Boeing Max 8 and Max 9 airplane failures. This culture change in the public sector likely contributed to the Pyrites/Mica scandal and to growing inefficiencies and costs. The increase of administration management staff and decrease of professional and operational staff has been disastrous in public health care provision but it has also caused havoc in public infrastructure and housing provision since the Great Recession. The Irish Biochar Cooperative respects the essential role and ethos of public sector, so it should not be surprising we prefer to deal directly with public service agencies and/or divisions of Government Departments rather than with Quangos with staff with little professional, operational or entrepreneurial experience.

That responsibility for Social Enterprise was given to the Department of Rural and Community Development (DRCD) is not surprising given that the Department of Trade, Enterprise and Employment's (DTEE) White Paper on Enterprise could only manage one short paragraph on social enterprise, mostly listing the work of the EU Commission.

Social Enterprises, mostly micro-enterprises or SMEs, are an important and growing part of Ireland's entrepreneurship ecosystem, creating jobs and stimulating local economic activity, and are recognised as an integral part of Ireland's broad enterprise policy landscape. For example, social enterprises are already actively supporting the green transition through many circular economy initiatives and the EU's Industrial Strategy recognises the Proximity and Social Economy as one of the 14 key industrial ecosystems to support the twin transition to a green and digital economy as well as contributing to recovery and resilience. A forthcoming OECD review of the Social Enterprise ecosystem in Ireland will allow Government to set out the next phase in the development of the sector.

The OECD Review<sup>20</sup> cited above in contrast to DTEE lack of interest, unambiguously identified the Irish Government's underestimation of the breath and potential social enterprise sector. Here are just some snippets:-

...has created a perception of social economy entities (particularly social enterprises) as charitable organisations with limited capacity to create viable business models"  
..they are viewed as a niche sector, operating in silos independently from other businesses.  
This misconception of social enterprises runs the risk of isolating them from the broader economic system of which they are part and in which they operate. It is therefore important to build a shared understanding of what social enterprises are and how they are part of the economic ecosystem, particularly among public officials and private sector stakeholders.

Unfortunately, the advice of the OECD Review was not reflected in the DRCD consultation document for National Social Enterprise Policy for Ireland. The 'creating and trading' businesses potential of Social Enterprise, especially the Cooperatives form, was completely overlooked in favour of the 'conserving and serving', mostly charitable model.

The DAFM's recent 'Bioeconomy Demonstration Initiative' Call for Projects under the 'EU Just Transition Fund',<sup>21</sup> is recent example where Social Enterprises were not recognised as potential

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<sup>20</sup> OECD (2023), "Boosting Social Entrepreneurship and Social Enterprise Development in Ireland: In-depth policy review", *OECD Local Economic and Employment Development (LEED) Papers*, No. 2023/20, OECD Publishing, Paris, <https://doi.org/10.1787/3115bcb6-en>.



project leaders. Instead the Community Charity, the legal form least likely to conceive a technically ambitious (read risky) €5,000,000 demonstration project, was included for very generous 100% funding. The EU Commission’s Communication for an Action Plan for Social Enterprise got lost in translation between three Government Departments despite reinforcement by the OECD Review.

A reallocation of functions between Government Departments is needed to create ‘the Right Framework for Social Enterprises to Thrive’ as directed by the EU Commission. The Commission Staff Working Document’s figure below, is useful to illustrate the distinctions between the Lefthand two boxes of the Traditional Not for Profit and Not-for profit with income generating activities actors (i.e conserving and serving) versus the Righthand two boxes of Social Enterprise with impact motive and the socially responsible business with profit motive (i.e. MSP Cooperative) actors of the Social Economy. As can be seen, the middle two boxes are more nuanced.



The IBC strongly recommends that; -

1: The **'creating and trading'** mode of the Social Economy, represented by Cooperatives and Companies limited by guarantee join their profit-maximising counterparts under the Department of Enterprise Trade and Employment (DETE). The DETE becomes the Irish base for the EU Commission’s Social Economy Action Plan hosting their proposed support agencies; -

A: EU Social Economy Gateway 2023 to provide a clear entry point for social economy stakeholders, other relevant actors and individuals seeking information on relevant EU funding, policies, networks/platforms and initiatives. It will simplify access to existing support and enhance awareness about EU actions in this Field. In addition, the Gateway will facilitate access to relevant capacity building initiatives and provide specific guidance on EU funding opportunities (trainings, workshops, webinars, practical guides, and tools).

B: Invest EU Advisory Hub programme aimed at mobilising private financing targeted at the needs of social enterprises at different stages of development. This will include guarantees to enable access to credit for social enterprises and microenterprises, equity and quasi-equity investments in social enterprises and impact-driven enterprises, as well as capital investments in financial intermediaries.

Social enterprise is thus powerfully positioned to drive the Just Transition to the Circular and Bioeconomy, replacing the mainstream extractive economy over time.

<sup>21</sup> <https://www.gov.ie/en/publication/deb47-2023-bioeconomy-demonstration-initiative-eu-just-transition-fund/>

2: The ‘**conserving and serving**’ mode of the social economy, represented by Charities, Community Land Trusts and Credit Unions etc. remains under the Department of Rural and Community Development (DRCD) whose remit should be extended to cover urban areas (for parity) and renamed **Department of Community Services and Assets (DCSA)**. The inclusion of ‘community assets’ ensures that the conservation and proper use of community, public and charitable owned assets (esp. land and property) is prioritised.

DCSA is given a major new job to establish new **Regional Public Development Banks (RPDB)**<sup>22</sup>, overseen also by the Department of Finance, to support the Credit Union movement and the social and proximity economy generally. Their excellent Report and fully costed Business Plan for a Pilot Midland Bank has been gathering dust in the DRCD since 2017. A Just Transition to a Circular Bioeconomy cannot be achieved in the current situation where grant aid, profits and loan repayments exit to distant banks to be reinvested in communities elsewhere. The RPDB will host Credit Union accounts to help finance lending to both local social enterprises and ordinary SMES; businesses they know and understand. The Report outlines that the proposed RPDB; -

...would be publicly owned and could not be acquired by third parties. They would be stakeholder driven with a public mandate. They would be designed to be economically viable but not to maximise profits. The profits of the local public bank would be used to ensure a strong capital base and be used for social projects and redistributed to benefit the local community. Their aim would be to support local, regional development. They would operate on the principle “local deposits for local loans”.

3: The DETE and DCSA co-ordinate and support DAFM, other government Departments, local authorities, and their agencies with access to their EU network, platforms, capacity building, credit and capital investment resources as well as sharing their knowledge of the dual ‘creating and trading’ and ‘serving and preserving’ wings of the Irish Social Economy

4: The parallel Administrative and Professionals management system is restored in the Public Sector at national and local level and, as part of this reform, the Graduate Entry grade is abolished.

5: Quangos that currently mediate access to public and private grants, loans and other supports to the social enterprise sector are phased out. ‘Picking Winners’ has never worked well in the profit-maximising sector and there is no evidence to suggest the outcome is any different for the social enterprise sector. The current number (123 at last count) of different over-tailored programmes is bewildering and a waste of time for participants. More secure jobs in the local authorities and local agencies can partly replace those lost by Quangos and their experience will help them find jobs in Charities and Community Land Trusts the ‘serve and protect’ social enterprise wing or, they can start up new businesses in the ‘creating and trading’ wing.

## Policy Objective Five – Data Collection & Social Impact Measurement

The IBC strongly recommends that Ireland assist the Commission in this work copied below rather than pursue expensive voluntary market alternatives that are likely to fail. In our experience of the voluntary versus EU Carbon Removal Certificates markets, the official EU certificate carries significantly more recognition, credibility, and financial value.

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<sup>22</sup> *Local Public Banking in Ireland: An analysis of a model for developing a system of local public banking in Ireland. 2017 Department of Finance and Department of Rural and Community Development*

- The EU Commission will: Support the measurement and management of social impact measurement and management by mapping and reviewing existing practices and launching trainings for social economy stakeholders, to improve understanding and facilitate uptake of such practices. In addition, the Commission will work with stakeholders to **develop simple standard methodologies** for assessing social impact for the social economy actors in the EU in 2023.

See also our earlier recommendations re **Multi Stakeholder Platform Cooperatives** and **Nature, Climate, Circular Inspectors**

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