### 10 MYTHS ABOUT...

# 

Sorting facts from fiction.

How much do you know about business and human rights?

Take a look and explore 10 popular myths about corporate marketing tactics, voluntary pledges, token actions and supply chain accountability.

Photo by Bernard Spragg via flickr.com/photos/volvob12b/15590107282/ (Public Domain

### INTRODUCTION

The 2021 report 'Make It Your Business', from the Irish Coalition for Business and Human Rights explored the reasons why Corporate Social Responsibility (CSR) is important for society and for planetary well-being.

In the Forward, Mary Lawlor, UN Special Rapporteur on the Situation of Human Rights Defenders, highlights those reasons including:

- protecting the rule of law,
- an end to corporate impunity,
- protecting democracy (as well as human rights defenders), and
- ensuring financial transparency and accountability.

CSR has now become one vital strand in tackling corporate abuse and holding them accountable to society worldwide.

The Coalition's report notes that public support in Ireland (and internationally) for greater accountability by business and corporate entities is high and increasing. Research suggests 81% of Irish people want legally binding regulations for Irish companies acting unethically in low-income countries. Just 11% believe Irish companies should be able to self-regulate and apply their own standards. This view is now widespread in Europe and in many developing countries; there is an acceptance that voluntary systems alone have failed. France, Germany and Norway have introduced legislation for mandatory corporate human rights due diligence, and the European Commission is now developing a similar, EU-wide proposal. Due diligence means taking reasonable steps to avoid committing an offence.

CSR is also fundamental to human and planetary well-being. To date it has achieved positive results in terms of working conditions, health and environmental protection but also in offering models and case studies for positive change.

CSR and related areas might be viewed as a fashion or as a public relations strategy by some, but it has now become an increasingly important part in the agenda for building a better world.

#### **DEFINING TWO KEY TERMS**

The European Commission<sup>1</sup> defines Corporate Social Responsibility as

a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis...Corporate social responsibility concerns actions by companies over and above their legal obligations towards society and the environment. Certain regulatory measures create an environment more conducive to enterprises voluntarily meeting their social responsibility.'

The Office of the UN High Commissioner for Human Rights<sup>2</sup> defines **human rights 'due diligence'** as referring to

- the processes that all business enterprises should undertake to 'identify, prevent, mitigate and account for how they address potential and actual impacts on human rights caused by or contributed to through their own activities, or directly linked to their operations, products or services by their business relationships.'
- 1. eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52011DC0681
- 2. ohchr.org/Documents/Issues/Business/MandatoryHR\_Due\_Diligence\_Issues\_Paper.pdf

## WHY THINKING ABOUT 'CORPORATE SOCIAL RESPONSIBILITY' MATTERS

Corporations of all sizes and types dominate our world today. They impact directly and indirectly on all parts of life from employment to environment, human rights to human security, gender to food, energy and natural resources. How corporations interact with societies and with the issues above affects all of us.

CSR represents a growing agenda and movement worldwide, along with other issues such as business and human rights. Two civil society reports have offered a detailed analysis as to why this agenda matters. The 2004 study **Behind the Mask: The real face of corporate social responsibility**, by Christian Aid and the 2019 report **Making a Killing: Holding corporations to account for land and human rights violations** by Trócaire outlined the reasons why. These are:

- 1. Human rights and the environment increasingly need effective and enforceable protection.
- 2. Corporations and multinationals need to be subject to international law which to date has been weak.
- 3. National legislation and regulation alone are insufficient.
- 4. Voluntary approaches are wholly inadequate and lack effective accountability.
- 5. There are currently many international agreements in place that need greater enforcement and accountability.
- The risk of legal action and sanction does influence market behaviour and decision-making and can motivate companies to comply.
- 7. Companies have rights but few corresponding responsibilities.
- 8. The growing power of multinationals needs to be controlled.
- Developing countries need support to improve national laws and structures.
- **10.** People harmed by abusive corporate activity need protection and redress.

#### Resource

#### Why

#### Website and report: Irish Coalition for Business and Human Rights

A great place to start exploring the topic. Reports, definitions, videos, Irish case studies, debate and discussion plus ideas on what you can do.

Link: icbhr.org

#### Website: European Coalition for Corporate Justice

Reports and thematic analysis, case studies, video materials and a key focus on EU related action agenda.

Link: corporatejustice.org

#### Report: *Making a Killing* (2019) by Trócaire

Argument, analysis plus detailed international case studies and recommendations

Link: https://www.trocaire.org/sites/default/files/resources/policy/making a killing holding corporations to account for land and human rights violations 1.pdf

Report: Behind the Mask: The real face of corporate social responsibility by Christian Aid (2004) A case study driven report based on the rhetoric vs the reality of CSR, based on Shell and the Niger Delta, British American Tobacco and Coca-Cola.

Link: https://www.st-andrews.ac.uk/media/csear/app2practice-docs/CSEAR\_behind-the-mask.pdf

Website and report:
Office of the UN High
Commissioner for Human
Rights

An accessible and key report from the UN on the UN Guiding Principles on Business and Human Rights and the 'Protect, Respect and Remedy' framework for corporate responsibility.

Link: https://www.ohchr.org/EN/ISSUES/BUSINESS/Pages/BusinessIndex.aspx

Report: Amnesty international Injustice Incorporated – Corporate abuses and the human right to remedy (2014) Extensive report with key analysis of the issues, case studies, thematic analysis and recommendations.

Link: https://www.amnesty.org/en/wp-content/uploads/2021/06/pol300012014en.pdf



The Sustainable Development Goals (SDGs) are an internationally agreed agenda for moving toward a better, more just and sustainable future for every person and the planet. The Goals seek to begin to address the key global challenges we face including those related to poverty, inequality, climate, environmental resources, peace and justice.

The Goals interconnect and to achieve their overall objective of leaving no-one behind, we need to work together on the targets established for each individual goal. Despite much analysis of the SDGs, mainly for lacking real ambition and for being significantly weak in addressing key issues, they represent a useful platform for debating the agenda.

The 17 Goals include the core dimensions of sustainable development - economic growth, social inclusion, and protection of the environment. They seek to address inequality, employment, economic growth, urbanisation, oceans, ecosystems, energy, climate change, consumption and justice.

Human rights remain essential to achieving the Goals - the 2030 Agenda for Sustainable Development is firmly grounded in the UN Charter, the Universal Declaration of Human Rights, various international human rights and labour rights treaties. These all set out a framework for eradicating poverty and sustainable development.

**CSR is an overall approach** for business that seeks to integrate its economic, environmental, and social impact into the governance and management of business, to ensure greater equality, rights and sustainability.





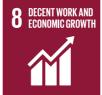
































# CSR IS PURELY A PUBLIC RELATIONS EXERCISE FOR LARGE CORPORATIONS.

# A MIX OF... FACT & FICTION

When corporate social responsibility (CSR) began to take off as an idea (and a practice), the focus for some corporations was primarily been on public relations, 'brand' marketing and on 'soft' community agendas. For some corporations, CSR is still seen to be a necessary response to poor public image, especially when such corporations have been the target of intense public criticism or official sanction.

In the Christian Aid 2004 report, **Behind the Mask: The Real Face of Corporate Social Responsibility**, they argue that CSR is used as a public relations tool particularly by companies in the firing line in the oil, mining and tobacco industries. The argument is that for big business CSR is a 'defensive shield' behind which to continue campaigning against environmental and human rights regulations, as well as against campaigners on such issues.

Initially, companies drafted and adopted CSR codes of conduct that were voluntary and monitored internally by the companies themselves with little outside scrutiny or sanction if codes were breached. However, in the past two decades the situation has changed with a growing campaign for official mandatory codes, legal sanction and independent monitoring and accountability. Such codes and sanctions increasingly now apply to not just companies but also to their directors, managers, and staff.

The development and implementation of such codes now involves the UN, the EU, other international bodies (such as the OECD) as well as individual countries or groups of countries. The agenda now applies not simply to the behaviour of companies in their countries of origin but more broadly internationally.

Despite business and company opposition, the campaign for CSR and related areas continues to develop in both status and impact. It is now certainly much more than a public relations exercise.

## CSR IS PRIMARILY ABOUT ENVIRONMENTALISM.



While environmental responsibility has always been a core strand of CSR, it has never been its only or dominant element. 'Greenwashing' has increasingly become prominent (especially since the 'Earth Summit' in Rio in 1992) as many companies seek to highlight their 'green credentials' often without real substance. This exercise has strengthened the view of CSR as being 'environmental'.

However, most of the analysis, commentary and campaigning on CSR and business and human rights over the past 50 years has never been limited to one agenda. The campaign for CSR has many roots, in the rights of labour, in health concerns, in philanthropy, in governance and so on. It is rooted in the belief that companies have responsibility not just to investors and staff but also to society.

CSR goes beyond the idea that companies should strictly avoid doing 'harm'. There is also an argument that they should actively and purposefully pursue social 'good'.

Today, the agenda includes a wide range of issues including but not limited to:

- labour conditions and rights,
- carbon footprinting,
- gender and racial diversity,
- environmental impact and redress,
- ethical supply chains,

- community consultation and participation,
- anti-corruption measures,
- indigenous communities, and
- diversity issues in staffing, management and board directors.

The UN Global Compact (agreed initially in 2000 and which now has over 15,000 company signatories and over 170 countries) includes 10 key principles for CSR cover a broad range of social and environmental issues and can be reviewed at:

https://www.unglobalcompact.org/what-is-gc/mission/principles

# CSR IS A 'WESTERN' DEA AND HAS LITTLE RELEVANCE FOR THE DEVELOPING WORLD.



Until recently, much of the company-based activity on CSR has been mainly driven by the concerns and campaigns of investors, companies, voluntary groups and consumers in the world's richest countries. While the origins of such CSR focus have been 'western', its vision and reach has been international and heavily influenced by the impact of company policy and behaviour on poorer countries and communities.

However, the movement for CSR has shifted with initiatives emerging in countries as diverse as China, India, South Africa, the Philippines, Zambia and Brazil. These developments have complemented long-standing campaigns on CSR, environmental and human rights issues across a majority of Developing Countries. CSR related initiatives and campaigning has an immediate and longer-term impact in such countries at several levels.

Most obviously, CSR driven changes can impact immediately on the negative behaviours of companies and sectors on local communities and environments. Increased international attention and monitoring plus enforceable codes (and more transparent reporting) will assist in protecting those groups and areas at risk. It also provides an important platform for those most affected to be heard nationally and internationally.

CSR also offers the opportunity for significant local input into the plans and strategies of local and international business as well as local governments. This has the potential to ensure that local community and environmental concerns are factored into investment, production, and local CSR activity. This can be enhanced more when CSR activity is networked internationally.

Most importantly of all, a robust CSR framework backed up by mandatory monitoring and accountability, including legislation, offers communities and governments in Developing Countries the opportunity to influence international investment trends and patterns. CSR offers an increasingly powerful platform for activity to defend local interests and communities and to pro-actively engage with investors, companies and campaign groups.

IN HUMAN RIGHTS AND
HUMAN DEVELOPMENT
TERMS, CSR WILL REMAIN
INEFFECTIVE IF THERE ARE
NO AGREED INTERNATIONAL
STANDARDS AND IF IT
REMAINS SOLELY VOLUNTARY



For the European Commission, CSR implies that business and companies integrate 'social and environmental concerns into operations and in their interaction with stakeholders on a voluntary basis'. This emphasis on 'voluntary' echoes the consensus at international institutional level (UN, OECD etc.) that companies should self-regulate. It is of little surprise that companies themselves share this approach. Self-regulation has been the main model to date.

Researchers, journalists, and campaign groups take a different view. They argue that while self-regulation is welcome, it is completely inadequate, especially while companies have multiple opportunities and mechanisms to avoid real and accountable scrutiny.

The conduct of companies such as Shell (in Nigeria), Coca Cola (in India) and British American Tobacco (in Kenya) and others in the mining, minerals, textiles and chemical sectors shows the urgent need for going beyond the voluntary. Corporations are complex structures with extensive resources, multiple legal, financial, and administrative structures and considerable political muscle, This can make not only transparency difficult but also monitoring and accountability.

The need for internationally agreed and implemented codes that go beyond national laws is necessary. This is because of the issues involved and because of corporate structures. Parent companies routinely set up individual and often separate structures to operate in different countries or regions. This has the effect of diluting monitoring in addition to reducing liability. As a result, it is difficult to hold parent companies accountable for the misconduct of subsidiaries.

The EU is currently developing the basis of a legally binding treaty on the issues and the European Parliament has strongly supported the move. See its briefing paper here:

https://www.europarl.europa.eu/RegData/etudes/BRIE/2018/620229/EPRSBRI(2018)620229 EN.pdf

## THERE IS LITTLE BENEFIT TO CSR FOR COMPANIES.



Many companies have discovered the hard way that ignoring CSR and related issues can come with significant cost, not only having a poor public image but also intense public anger and hostility.

Companies such as Amazon, Volkswagen, Nestle, Shell and Coca Cola have experienced intense public criticism for negative social, environmental and human rights impact. Such criticism and negative press have damaged profitability and success of the company overall and at regional and country level.

Studies of companies with robust CSR agendas have suggested several benefits including:

- higher investment returns,
- improved customer service,
- greater engagement and commitment from staff,
- ability to attract the best talent and creativity, and
- lower costs through the use of improved sustainability initiatives.

Crucially, as consumers become more environmentally conscious, they are choosing and sticking with brands that help (or at least do not hurt) society and the environment. CSR sensitive companies tend also to be more innovative with greater community involvement and impact.

#### For more, see:

https://corpgov.law.harvard.edu/2011/06/26/the-business-case-for-corporate-social-responsibility/

## CSR WILL NEVER CHANGE THE INTERNATIONAL BUSINESS AGENDA.



CSR has been a long time in the making; it has emerged over many decades from a variety of contexts, movements, and initiatives. One strand is the labour and trade union movements, another involves a host of legal cases on the behaviour of multinational companies on worldwide environmental, human rights, corruption, and political collusion.

Another involves the impact of consumer groups and environmental organisations in highlighting corporate abuse and its impact. There have also been business-driven and joint business and government initiatives around transparency, accountability, and standards.

Together these strands have established the responsibility of corporations not just to investors, shareholders, and staff but also to the wider community. Several patterns can be identified. There is now a clear body of precedence, law, case studies, legislation and frameworks in place that allow governments and wider society take action. International bodies and regulatory structures have now become increasingly active on the agenda (such as the UN, OECD, EU, African Union and so on).

There are now detailed and specific codes and frameworks in place to guide the agendas. These are no longer just voluntary and have become quasi mandatory or fully legislated for, e.g. labour rights, governance obligations, tax affairs, anti-corruption etc.

#### Two such frameworks stand out:

- the OECD Guidelines for Multinational Enterprises these were agreed in 2000 and though not yet legally binding, offer a detailed implementation framework and
- the UN Global Compact this was agreed in 2000 and it is now the largest corporate citizenship and sustainability framework worldwide.

Alongside the above developments, public awareness of the role and responsibilities of corporations has grown exponentially. Although CSR has a long way to go to achieve its stated goals, the agenda has already substantially changed the international business agenda.

## ETHICAL PRODUCTION AND CONSUMPTION WILL GENERATE THE NEEDED CHANGES

# A MIX OF... FACT & FICTION

The ethical consumption agenda and the movement behind it has made considerable progress in recent decades. For example, ethical consumption has increased from £11 billion in 1999 to over £122 billion in 2021. This includes food and drink, travel, finance, energy, and personal products. Data suggests the same pattern can be observed in Ireland. Patterns also suggest this demand for ethical consumption will continue to grow.

Such ethically focused choices have clearly fuelled change and have made a difference for individuals and households involved. It has also made a difference for key sectors of industry, such as coffee, and has driven key alternatives such as Fairtrade, Clean Clothes, Forest Stewardship Council products and so on. It has also led many companies committing to fairness and sustainability in their behaviour (such as Marks and Spencer) as well as increasing use of boycotts against companies engaging in unsustainable or abusive behaviour (such as Amazon, Caterpillar and Facebook).

From a justice perspective, it is obvious that ethical consumption is infinitely more desirable than its opposite – unethical consumption. Despite the growth in ethics-based consumption, the market remains small, and surveys suggest that consumers have other criteria that rank higher in influencing behaviour. Issues such as availability, price, taste, or sell-by date can and do trump ethics.

Ethical consumerism surveys suggest that while people are concerned about environmental and social issues, matching this general 'concern' with actual purchasing behaviour is inconsistent and complex. Data across many surveys suggest that no more than 20% of consumers 'occasionally' or 'consistently' apply ethical concerns when purchasing items. In such a scenario, ethical consumption is still a long way off becoming the main or even a core part of the market.

# CSR IS ACHIEVING FUNDAMENTAL CHANGE IN MOST COMPANIES.



As part of the focus on the policies and behaviours of companies, campaigners and legislators in Europe, the US and elsewhere have started to question the legal structures of these organisations. Currently, in most legal systems, companies have a primary duty to their shareholders, and, although social actions are not necessarily banned, maximising profit remains the norm.

As a result, company directors and managers are required to prioritise financial benefit over social benefit. Companies offering a different model of value such as Fairtrade, the Cooperative in the UK and others, remaining a market minority. However, they offer a new institutional model for larger shareholder-owned companies.

In the UK, a coalition of 130 NGOs under the banner of the Corporate Responsibility Coalition (CORE), has drafted legislation that would ensure that company directors have multiple responsibilities to not only their own shareholders but also to other stakeholders (such as communities, employees and the environment). Under such proposals, companies would be legally required to consider, act, mitigate and report on any negative impacts on such additional stakeholders.

Laws and actions like this would ensure that social and environmental responsibility would become a foundational value for companies rather than an optional 'add-on'. Values such as equity and democracy, would take precedence over pure profit making, and while the company would continue to be a profit-making entity in the private realm, it would not be able to do so at a cost to society and the environment.

In its report **Making a Killing: Holding corporations to account for land and human rights violations**, Trócaire offers recommendations for Irish companies and for the Irish Government to ensure legally binding regulation as outlined in the proposed UN Treaty and corporate accountability within already existing international agreements and processes.

CSR IS AN ISSUE FOR LARGE CORPORATIONS, INTERNATIONAL INSTITUTIONS, AND GOVERNMENTS; IT DOESN'T INVOLVE THE PUBLIC.



The roots and history of CSR and related areas clearly highlight its significance across society at every level. The breadth of the current agenda illustrates its importance for human rights, environmental, health, agriculture, labour, and legal groups, and structures. To a large extent, the history of CSR is the history of public engagement with issues from anti-slavery and labour rights campaigns to environmental and consumer agendas to women's rights and those of indigenous people.

#### The history has also directly involved movements across the globe in:

- Central and South America (such as Brazil, Chile and Guatemala).
- Asia (India, the Philippines, Bangladesh, Vietnam),
- Africa (Nigeria, Kenya and South Africa), and
- North America and throughout Europe)



This history and various movements have involved specific communities and communities further afield.

One recent example shows influence on public ownership. Inspired by antiwar and anti-apartheid campaigns, students in Trinity College Dublin organised a 15-month campaign to make the college 'Fossil Free TCD'. In late 2016, the College decided to divest all its oil, coal and gas investments, joining an additional 677 institutions and 58,399 individuals worldwide. Some 77 countries plus banks, pension funds, insurance companies and institutes in the health, education, philanthropy and faith sectors (representing \$US 5 trillion) have acted similarly.

Public involvement in the agenda is now clearly widespread worldwide.

# THERE IS LITTLE 'THE PUBLIC' CAN DO TO INFLUENCE THE CSR AGENDA.



Many organisations and individuals have had major impact on CSR and related issues – such as consumer, trade union, faith-based, gender-focused, and diverse groups. The history of community engagement with transnational organisations has embraced issues from anti-slavery to Fair Trade and Clean Clothes Campaigns, the arms trade and divestment in fossil fuels, boycotts of infant formula producers and ethical pension fund investing.

The range of groups engaged historically and today is immense. They come from all aspects of life such as churches, trade unions, business and professional associations, women's groups as well as anti-racism, diversity and inclusion campaigning.

#### Groups and organisations have encouraged and supported public action on:

- implementing international agreements and conventions, guidelines and accountability frameworks,
- ethical investment, production and marketing,
- supply chain accountability, and
- independent monitoring and effective accountability.

Demanding transparency and effective reporting have also been a key part of public engagement.

**Fact 1:** 1 million = the number of football pitches that would equal the nearly 1.4 million hectares of land growing Fairtrade cocoa in 2019.

Fact 2: Today, an estimated €500 billion plus (and growing) is invested in ethical funds in the EU.

#### 5 'INTERNATIONALLY RECOGNISED' STANDARDS

- 2011 UN Guiding Principles on Business and Human Rights guidelines to prevent, address and remedy human rights violations committed in business operations.
- 2000 UN Global Compact: the world's largest voluntary corporate sustainability initiative encouraging businesses to align their strategies and operations with universal human rights, labour, environment and anti-corruption principles.
- 3. 1976 Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises (revised in 2011) are 'recommendations addressed by governments to multinational enterprises operating in or from adhering countries. They provide nonbinding principles and standards for responsible business conduct. These guidelines are the only multilaterally agreed and comprehensive code of responsible business conduct that governments have committed to promoting.'
- 4. The 2010 International Organisation for Standardisation the ISO 26000 Guidance Standard on Social Responsibility provides guidance on how businesses and organisations can operate in a socially responsible way.
- 5. The International Labour Organisation's Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy: adopted in 1977 and amended in March 2017, offers guidelines in areas such as employment, training, conditions of work and life, and industrial relations.

#### **FIND OUT MORE**

- Towards a binding international treaty on business and human rights briefing paper, European Parliament (2018): <a href="https://www.europarl.europa.eu/RegData/etudes/BRIE/2018/620229/EPRSBRI(2018)620229">https://www.europarl.europa.eu/RegData/etudes/BRIE/2018/620229/EPRSBRI(2018)620229</a> EN.pdf
- UN Global Compact <a href="https://www.unglobalcompact.org/">https://www.unglobalcompact.org/</a>
- OECD Guidelines for Multinational Enterprises: <a href="http://mneguidelines.ntm">http://mneguidelines.</a>
   oecd.org/annualreportsontheguidelines.htm

#### **GLOSSARY**

**CSR** – Corporate Social Responsibility

ISO – International Organisation for Standardisation

OECD – Organisation for Economic Co-operation and Development

**UN** – United Nations

**UNGP** – UN Guiding Principles on Business and Human Rights

For further explanatory notes on CSR and human rights 'due diligence', see p.3.

## WHAT'S THE DIFFERENCE BETWEEN A BUSINESS, COMPANY AND CORPORATION?

Though the terms business, company and corporation may be used interchangeably, there are a number of key differences between them.

A **business** is a person or group of people who are trading as a business name. A **company** is a separate legal entity.

The main difference between corporations and companies is their size. A **corporation** is a big business or entity while a **company** is a small business or entity. The owners of a corporation are the shareholders however the owner of a company are its members.

Terms such as 'big business' or multinational companies (MNCs) involve large-scale corporate-controlled financial or business activities.

#### **10 MYTHS ABOUT... SERIES**

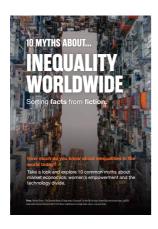
The 10 Myths About.... series looks to sort facts from fiction on key global development, human rights and justice issues.

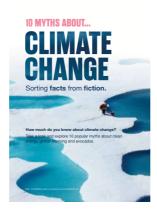
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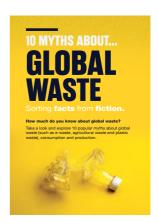
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