

Food Circle

Supporting Ireland's National Food Waste Prevention Roadmap



Rialtas na hÉireann
Government of Ireland

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REPORT 2 **SUPPORTING A VOLUNTARY TARGET** **FOR SURPLUS FOOD REDISTRIBUTION**

for the Department of Climate, Energy and the Environment

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Executive Summary

This report, 'Supporting a voluntary target for surplus food redistribution', is the second in a series from the Food Circle project, a research and engagement initiative led by FoodCloud and funded by the Department of Climate, Energy and the Environment. This report focuses on priority action #16 in Ireland's Food Waste Reduction Roadmap (2023-2025), 'using the EPA's Food Waste Charter, support a voluntary target with retailers and the processing industry for a percentage of edible food to be donated.' The aim of the report is to advise on best practice on and recommendations around a voluntary target for food donation.

By June 2027, Ireland will transpose the revised EU Waste Framework Directive, which has introduced binding food waste reduction targets of 10% for the manufacturing and processing sector by 2030, and 30% per capita, jointly in retail and other distribution of food, in restaurants and food services and in households by 2030. The revised Waste Framework Directive includes a donation clause for certain economic operators to propose food donation agreements to food banks or redistribution organisations. This development impacts the discussion about a voluntary target for donation, since Ireland will now be implementing some form of donation programme in line with requirements on donation in the revised WFD.

A voluntary target for a percentage of edible surplus to be donated can still play an important role in food waste prevention:

- ensuring the opportunity to address food insecurity through donation and redistribution is maximised;
- highlighting food loss and waste prevention as activities creating a circular economy; and
- engaging and helping to prepare Irish food businesses to deal with any measures put in the place to achieve mandatory national food waste reduction targets.

The success of voluntary coalitions such as the UK Food and Drink Pact, the US Food and Drink Pact, Champions 12.3 and the World Resources Institute's 10x20x30 initiative in relation to food waste prevention provide evidence that, with structure, support and collective action, voluntary action - including setting voluntary targets for food donation - can be effective.

Supporting a voluntary donation target is both a practical interim step and a complementary measure to implementing a formal donation programme. We believe Ireland can meet the food waste reduction targets set out in the WFD, while also

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becoming a leader in food waste prevention and reduction, and food insecurity, by adopting the suite of policy options for a voluntary target outlined in this report.

A voluntary target for a percentage of edible food to be donated can be created using the framework of the Food Waste Charter. The Food Waste Charter provides measurement protocols, guidance and support to businesses encouraging them to prevent and reduce food waste. It is a potential platform from which to build out voluntary targets for food donation, and which can be used to engage businesses ahead of mandatory donation.

A voluntary target that has a good design and is accompanied by enabling measures will have the greatest impact on food loss and waste prevention.

Good design means:

1	Using a percentage-based metric as the headline target, focusing on edible surplus to link donations to waste reduction
2	Ensuring measurement and disclosure protocols are harmonised with existing reporting mechanisms, with clear definitions of 'waste', 'edible' and 'surplus' food outlined in national policy
3	Setting differentiated baselines and trajectories for differing sectors, with phased implementation to support smaller businesses

Enabling measures are the suite of policy options that support food donation as described in detail in Food Circle Report 1 and summarised here:

A.	A national donation programme as set out in Report 1
B.	Enhance and promote safe food donation guidelines
C.	Liability protection for Good Samaritan acts of donation
D.	Supporting food donation infrastructure and technical assistance to food businesses. In the case of voluntary targets, it would be particularly important to support small food businesses with both measurement and target setting
E.	Fiscal incentives to enable food donation
F.	Mandatory reporting of food waste

1. Introduction

Background – the Food Circle Project

The Food Circle project is a two-year research and engagement project funded by the Department of Climate, Energy and the Environment primarily addressing priority actions from Ireland's National Food Waste Prevention Roadmap (2023-2025) (the

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Roadmap) relating to food donation and redistribution. Led by FoodCloud, it includes project partners Clean Technology Centre and food loss and waste (FLW) expert Kai Robertson. Through collaboration with food businesses, policymakers and community groups, the purpose of this project is to identify and promote best practice and identify potential policy interventions in food redistribution and food waste reduction that can reduce FLW in Ireland.

This report focuses on the Roadmap priority action 16:

#16	Using the EPA's Food Waste Charter, support a voluntary target with retailers and the processing industry for a percentage of edible food to be donated.
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This report is the second in a series of reports for the Food Circle project, each addressing the food redistribution priorities referred to in the Roadmap. In particular it can be read together with Report 1, which provides the wider policy context and detailed analysis of various policy levers that are also relevant to achieving a voluntary target.

Report	Topic
1	Policy levers for food redistribution
2	Supporting a voluntary target for surplus food donation (this report)
3	Building community sector capacity for surplus food redistribution
4	Supporting the infrastructure of food redistribution
5	Farm-level food loss in Ireland: causes and solutions

Structure and Methodology

Section 1 introduces the Food Circle project and the range of reports being produced by this project. Section 2 outlines the policy context in which this report is being examined. Section 3 provides a literature review of the role of voluntary targets and looks at a combination of current approaches to food donation targets by individual companies and collective associations. Lessons learned from the analysis of these

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approaches are provided. Section 4 provides feedback from discussions with Irish stakeholders on supporting a voluntary target for a percentage of edible food to be donated. Section 5 outlines policy options and elements that should be taken into consideration in introducing a voluntary target.

Desktop research of the international context was carried out between October 2024 and January 2025. It should be noted:

- The research relied on secondary sources publicly available in English for information about policies in place and their impact. In many instances the impacts lack detail as they are third-party reported.
- The exact terms of the policies were not assessed. The effectiveness of these policies is affected by the details related to implementation, enforcement and related financial incentives. Moreover, the policies reviewed differ not only in terms of the overall objective they are pursuing (e.g., reducing food waste, addressing food insecurity, reducing GHG emissions generated by landfills) but also in terms of their implementation as well as any penalty attached to non-compliance.
- Various methods are used to assess the impact of these policies on food donation. Among the metrics used are:
 - Donation volume to food recovery organisations
 - Percentage of businesses donating unsold product
 - Impact on food recovery infrastructure and partnerships

Based on the output of this research a number of Irish specific research questions were developed to discuss with a list of stakeholders. Online interviews were then conducted with 14 stakeholders between February and April 2025. The breakdown of stakeholders included in this research is as follows:

#	Type of Business	FoodCloud Solution
Interviewee 1	Retailer	Hubs / Foodiverse
Interviewee 2	Retailer	Hubs / Foodiverse
Interviewee 3	Retailer	Hubs / Foodiverse
Interviewee 4	Retailer	Hubs / Foodiverse
Interviewee 5	Food service	Hubs
Interviewee 6	Food producer	Hubs
Interviewee 7	Food producer	Hubs

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Interviewee 8	Food producer	Hubs
Interviewee 9	Food producer	Hubs
Interviewee 10	Food producer	Foodiverse
Interviewee 11	Semi-state	Education
Interviewee 12	Commercial redistribution organisation	Foodiverse
Interviewee 13	Commercial redistribution organisation	N/A
Interviewee 14	Non-profit redistribution - FoodCloud as a stakeholder	N/A

The stakeholders interviewed are already involved in surplus food redistribution and this may have influenced responses. Responses received to the research questions were analysed for common themes and summarised into key insights.

The stakeholders were identified to capture a wide range of views across the food sector, and included a mix of existing food partners (retailers, distributors and food producers from various food categories), commercial redistribution organisations and a semi-state organisation. Wider outreach was also conducted via a survey to capture the views of organisations not currently engaged in surplus food redistribution. Survey responses were received from two non-donors and their feedback aligned with the core interview data.

2. Policy Context

A targeted revision of the Waste Framework Directive 2008/98/EC (the WFD) was published in 2025.¹

The WFD now includes binding national food waste reduction targets (compared to an annual average between 2021 and 2023) to be met by 31 December 2030:

- *10% reduction in food waste at the processing and manufacturing level; and*
- *30% per capita reduction in food waste jointly at retail and consumption stages (retail and other distribution of food, in restaurants and food services, and in households).*

¹ Directive (EU) 2025/1892 of the European Parliament and of the Council of 10 September 2025 amending Directive 2008/98/EC on waste.

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Food donation has been specifically highlighted within the WFD, as one means to help achieve the waste reduction targets:

Member States shall take appropriate measures to prevent generation of food waste along the entire food supply chain, in primary production, in processing and manufacturing, in retail and other distribution of food, in restaurants and food services as well as in households. Those measures shall include at least the following:...

(c) encouraging food donation and other redistribution for human consumption, ensuring the prioritisation of human use over animal feed and the reprocessing into non-food product.

Article 9(a) continues:

Member States shall, after consulting with food banks and other food redistribution organisations, take measures, where appropriate on the basis of any existing national food donation system, to ensure that economic operators having a significant role in the prevention and generation of food waste as identified by the Member States propose donation agreements to food banks and other food redistribution organisations so as to facilitate the donation of unsold food that is safe for human consumption, and at reasonable costs for the economic operators.

As the process for transposition of the WFD begins, a number of issues need to be examined in detail. Member States will be obliged to decide who are the economic operators that these agreements should apply to within their jurisdiction. It will also need to be established, what might be a reasonable cost that these economic operators might have to incur, as part of this process, and what support might be required to help support them in this process.

Member States have until June 2027 to transpose the WFD into national legislation.

The agreement at EU level to require donation (with flexibility for Member States as to how this is implemented) has changed the narrative from choosing between a voluntary target on the one hand or mandatory food donation on the other, to focusing on how to implement donation. This report will examine the role that a voluntary target can still play in this policy context.

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3. Supporting a voluntary target for food donation and redistribution

Literature review

According to the European Environment Agency 2025 report on preventing waste in Europe, soft policy instruments, such as voluntary initiatives, agreements and information campaigns comprise 81% of all identified measures in national waste prevention programmes.² Voluntary waste targets have been heavily relied on to date as they are seen to offer several potential benefits. They provide organisations with flexibility, allowing them to develop context-specific strategies.³ They are often easier and quicker to implement than legislative measures and can foster collaboration and shared ownership among stakeholders.⁴ Additionally, organisations may use voluntary targets to enhance corporate reputation and consumer trust.⁴

However, their effectiveness can be undermined by significant limitations. Without legal enforcement, there is a risk that organisations will not follow through on their commitments, especially when financial or operational challenges arise.⁵ The Organisation for Economic Co-operation and Development notes that voluntary approaches suffer from a lack of standardisation in how they are defined and described across countries, with no common terminology and the same terms used for different arrangements—creating a barrier to consistent understanding and limiting comparability and benchmarking.⁶ Furthermore, some academics argue that such initiatives can be used for 'greenwashing,' where companies publicly commit to sustainability goals without implementing substantive changes.⁷

Several studies have identified key conditions necessary for voluntary waste targets to be effective. Firstly, targets must be specific, measurable, and time-bound. Ambiguous or overly general goals are unlikely to drive meaningful action.⁸ Transparent reporting and independent monitoring are essential to ensure accountability and public trust.⁹ Independent audits and public disclosure mechanisms are often cited as effective tools in this regard. Incentive structures, including financial subsidies, tax incentives, or public recognition, can motivate

² European Environment Agency (EEA) 2025.

³ Smith, A., Brown, K., Ogilvie, S., Rushton, K., and Bates, J. 2016.

⁴ Delmas, M., and Montes-Sancho, M. J. 2010.

⁵ Lyon, T. P. and Maxwell, J. W. 2007.

⁶ OECD 1999.

⁷ Walker, K. and Wan, F. 2012.

⁸ United Nations Environment Programme 2019.

⁹ Searcy, C. and Buslovich, R. 2014.

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organisations to meet or exceed their targets.¹⁰ In some cases, the threat of future regulation acts as a 'regulatory backstop', encouraging voluntary compliance in the short term.¹¹

Another critical factor is stakeholder engagement. Effective initiatives often involve collaboration among government, industry, civil society, and consumers, which builds legitimacy and improves implementation.¹² Additionally, peer benchmarking and comparative reporting have been shown to stimulate competition and improve performance across sectors.¹³

Capacity-building efforts, such as training, tools, and technical support, also play a role in enhancing organisational ability to meet voluntary targets. Finally, voluntary frameworks should include mechanisms for regular review and revision, ensuring targets remain ambitious and aligned with evolving environmental goals.¹⁴

International review

Desktop research was carried out to identify examples of voluntary targets for food donation. While many companies are donating surplus food or otherwise supporting food rescue organisations, the focus of this analysis was to ascertain whether companies have a specific target in place. However publically available data about voluntary food donation targets is scant. A review of international retailers and processors identified 11 companies that have set specific food donation targets. These companies are using three main target metrics to measure their actions:

Metric	Typical approach	International examples	Strengths, caveats
(A) Proportion of unsold edible food	'≥ X % of surplus fit for human consumption is redistributed'	Tesco aims to redistribute 85 % of edible unsold food (UK/IE); Colruyt aims for 40 % of unsold food to be used by humans (BE);	Directly links donation to waste prevention but needs robust surplus baselines.

¹⁰ Khanna, M. 2001.

¹¹ Coglianese, C. and Nash, J. 2001.

¹² Prakash, A. and Potoski, M. 2006.

¹³ Arimura, T. H., Hibiki, A., and Katayama, H. 2008.

¹⁴ European Environment Agency 2021.

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(B) Absolute volume (meals/tonnes)	'Donate Y million meals by YEAR'	Ahold Delhaize 2 bn meals donated. Goal of feeding 50 million people by 2030. Lidl Ireland target of donating 5 m meals (FY 2025); Carrefour - donated 49 m meals in 2023 McCain - target to donate 200 m meals by 2025 Kellanova - committed to feeding 400 m people by 2030	Easy to communicate; does not guarantee lower waste if sales and surplus both grow.
(C) Store-activity metric	'100 % of stores donate daily'	Aldi Süd, Aldi Nord, Whole Foods Market (85% in 2024) Walmart (91% in 2025)	Drives operational coverage but ignores quantity or composition of surplus.

Across the 11 multinational retailers and processors assessed, only two publicly employ metric (A) - a proportion of unsold food. The majority opt for (B), an absolute metric outlining the number of meals donated in a given timeframe. The issue with using this metric is that it is very difficult to ascertain if the donated food is surplus or was destined to become waste, or whether that is just donated food. As a measure to target reducing food waste and ensuring that surplus food is going to feeding people, this is not the most robust metric.

Outside of organisation-specific voluntary targets, a number of voluntary collective initiatives have demonstrated success in creating voluntary coalitions that reduce overall levels of food waste. The UK Food and Drink Pact (formerly Courtauld Commitment 2030) operated by the global environmental action non-governmental organisation, the Waste and Resources Action Plan (WRAP) in the UK aims to reduce food waste by 50% per capita by 2030 and currently has 200 organisations across the food and drink supply chain signed up. The pact includes a Food Waste Reduction Roadmap which includes guidance for retailers on how to Target- Measure -Act to reduce their food waste.¹⁵ These guidelines do not include specific food donation targets but do reference that maximising surplus food redistribution is key and that

¹⁵ WRAP and the Institute of Grocery Distribution 2024.

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members should *'ensure you have partnership agreements with local/national food redistribution organisations that cover every store and distribution centre.'* WRAP's Annual Progress Report indicated a 17 % reduction in food waste among businesses with multi-year data after adopting Target-Measure-Act alongside public disclosure.¹⁶ The 2023 progress report shows that surplus food redistribution grew remarkably in the UK since 2015 when the pact was launched, with 166,000 tonnes of surplus food being redistributed, equivalent to over 396 million meals, with a value exceeding £580 million.¹⁷

Similarly, the US Food Waste Pact, led by ReFED and World Wildlife Fund, is a national voluntary agreement to help food businesses accelerate progress toward their waste reduction targets. Annual data tracking and measurement is core to the pact's goals. The pact offers space for precompetitive working groups and sector meetings promoting the development of trials and pilot projects of food waste reduction ideas.¹⁸ Similar to the UK pact, voluntary food donation targets are not specifically outlined but the food use hierarchy is central to the pact's structure so food rescue and donation of edible foods are widely promoted as circular solutions to reducing food waste. In 2023 US retail pact signatories donated 2.6 Billion meals, enough to feed 2.4 million people for one year.¹⁹

Other examples include the Consumer Goods Forum Coalition of Action and the '10 × 20 × 30' supply-chain initiative which is run in conjunction with Champions 12.3 and the World Resources Institute. The 10 × 20 × 30 initiative challenges 10 of the world's largest food retailers to engage 20 of their priority suppliers to take a 'Target, Measure, Act' approach to collaboratively halve their food waste by 2030. The 2024 progress report states that 248 suppliers and retailers have seen an average reduction of over 15% in their reported levels of food loss and waste.²⁰ The growth of such voluntary coalitions of action show that there is an appetite among businesses to do more, but that they want and need structure, support and collective action to do so.

Voluntary coalitions can play an important role in the creation, adoption and harmonising of data reporting mechanisms and overall data gathering. Most private companies do not currently report their food loss and waste figures publicly. In setting and monitoring a realistic food donation target we must have accurate, harmonised data. Mandatory reporting of food waste by EU Member States has improved overall

¹⁶ WRAP 2021.

¹⁷ WRAP 2024.

¹⁸ US Food Waste Pact 2025.

¹⁹ U.S. Food Waste Pact and Pacific Coast Food Waste Commitment 2024.

²⁰ Champions 12.3 2024.

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food waste data but mandatory reporting of food waste at a business level would deliver more accurate national figures, and would help support the achievement of a voluntary target for donation. See Food Circle report 1 for more on the need for mandatory reporting.

Lessons from international approaches

Academic research and international best practice indicate that voluntary food donation targets can reduce food waste but their success is contingent on the right design and the presence of enabling conditions. Targets should:

- Use the correct metric for measurement (edible surplus food rather than total waste).
- Be specific, measurable and time bound.
- Be accompanied by the correct enabling measures.

When targets are well-defined, transparent and coupled with proper reporting and supportive policy, they can:

- Improve internal measurement and highlight 'hot-spots' along supply chains.
- Unlock investment in prevention, redistribution and valorisation technologies.
- Nurture cross-sector alliances that normalise waste-avoidance behaviours (e.g. WRAP's 10 × 20 × 30 initiative, US food waste pact).

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The table below is a summary of lessons from international approaches along with design approaches that would help maximise their effectiveness.

Consideration	Research findings	Design recommendation
Metric choice	Only a percentage based metric (of edible surplus food) has a clear waste reduction link.	Adopt a <i>percentage of edible surplus diverted to human consumption</i> metric with, harmonised with standardised reporting.
Scope and baseline	EU WFD uses separate baselines for manufacturing vs retail, food service and household	Set differentiated baselines and allow sector-specific trajectories.
Transparency	Public reporting correlated with faster progress. ²¹	Require annual reporting and disclosure via EPA; integrate with Charter protocols; include a question in Central Statistics Office enterprise survey.
Supportive levers	Food donation must sit within a suite of supporting measures such as safe donation guidelines, liability protection, and fiscal supports.	The suite of policy options referred to in Food Circle Report 1, around supporting infrastructure, technical assistance, promoting safe food donation, fiscal incentives, liability protection and reporting requirements apply equally to a voluntary target.
Infrastructure	Businesses are looking for ways to get involved but there are costs associated. Strengthened measures around donation are coming via the WFD so the focus must turn to infrastructural support to support this.	As above, see Food Circle Report 1.

²¹ The Consumer Goods Forum 2023.

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4. Irish Context

FoodCloud carried out interviews with 14 stakeholders. The topic of voluntary targets for donation was combined with other topics for the purposes of Food Circle Report 1 (the questions are provided in full in Appendix 5 of Report 1). In relation to voluntary targets, they were asked:

Does your organisation have any internal/voluntary targets for food waste reduction? If yes - please give details of these targets and metrics involved. Please outline the impact these voluntary targets have had on your business? This could include metric data or changes to business processes, new product lines through valorisation etc.

Does your organisation have any targets (internal or external) for the amount of edible surplus food donated?

If yes - please give details of these targets and metrics involved.

If yes - what level of impact has these voluntary targets had on your business?

The following is a thematic analysis of their responses.

Thematic responses from Irish stakeholders

Current application of voluntary targets in Ireland

Half of the stakeholders interviewed are operating to internal voluntary targets related to food waste reduction. Two stakeholders have a donation specific target, for a total volume of meals equivalent to be donated by 2030, rather than a percentage of edible food to be donated. 10 of the stakeholders are also signatories of the Food Waste Charter. A representative organisation indicated that close to 100 members do have some form of food donation plan but these are often part of community engagement activity rather than food waste reduction measures and donated food is sometimes produced for charitable donation rather than being edible surplus food that could have been wasted.

To this point it was highlighted by stakeholders that any potential voluntary targets should be designed carefully to ensure that prevention is always prioritised and avoid inadvertently encouraging waste generation, or capturing charitable food donation as food waste prevention impact. Volume based targets could lead to artificial surplus creation, with more food than is necessary being produced to meet donation expectations. Percentage based targets are seen to be more effective, emphasising intensity over volume to prevent food waste.

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Thematic responses from Irish stakeholders - continued

The role of internal accountability

Some large retail organisations have set ambitious food waste reduction targets, often exceeding industry norms. These targets are typically treated as mandatory within the organisation and are reinforced by internal systems such as key performance indicators. In some cases, they are even tied to executive bonuses or sustainability-linked financial instruments, such as green bonds. This indicates that voluntary targets can be highly effective when deeply integrated into core business operations and aligned with broader strategic and financial incentives.

Classification, measurement and terminology

Several stakeholders raised concerns about the complexity in classification and measurement of food waste. Differences in definitions (e.g., what counts as waste vs. by-product) and inconsistent measurement tools can hinder the implementation of voluntary targets. Tools like food waste protocols or science-based target frameworks are seen as helpful, but perceptions around the complexity of measurement remain a challenge. Stakeholders emphasised the importance of a clear definition of what surplus food is, as varying interpretations could complicate target setting and policy implementation.

Creating inequality in the supply chain

As well as a lack of standardised reporting, concern was noted that voluntary targets, while nominally non-binding, can become de-facto mandatory targets for internal suppliers, when imposed by large organisations. Smaller businesses may lack the resources or infrastructure to track and report food waste in line with these expectations and so assistance and support would be required, even to meet voluntary targets. The pressure to be able to meet reporting requirements can create inequities across the supply chain and place undue pressure on SMEs and smaller less-resourced suppliers.

Challenge for low waste and upstream businesses

Upstream stakeholders, such as manufacturers and processors, face distinct challenges in meeting voluntary food donation or waste reduction targets. Much of the food waste at this stage is considered unavoidable arising from factors beyond their control, including weather variability, market rejections and inefficiencies inherent in the production process. Redistribution of this surplus food is often logistically complex and costly. Many of these businesses operate under lean production models, leaving little flexibility for waste mitigation without disrupting efficiency or incurring additional costs. Stakeholders argue that applying uniform reduction targets across the food supply chain fails to account for the structural and operational differences between upstream and downstream actors. A representative body stakeholder indicated that many companies report that they generate about 3-4% of food waste, primarily from their production processes, and

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believe they have reached their capacity to reduce and lower this without significant capital investment.

Preference for Regulatory Approaches in Some Cases

While voluntary targets are broadly viewed as positive, larger organisation stakeholders believe regulatory targets are more effective in achieving widespread change. Regulatory mechanisms can create consistency, ensure accountability and drive faster action. A hybrid approach was also suggested, where voluntary targets are supported by regulatory guidance, especially for businesses with significant waste volumes.

Beyond direct feedback on the feasibility and effectiveness of voluntary targets for food waste reduction and food donation, stakeholders identified several additional issues that would need to be considered if voluntary targets were to be implemented. These broader concerns highlight the complexity of food waste management and underscore the need for stakeholder engagement in devising any potential targets.

Thematic responses from Irish stakeholders

Economic considerations

Stakeholders consistently emphasised that food donation is not a cost-free activity. Hidden costs include labour, packaging, transport and storage, all of which pose significant barriers, especially for smaller suppliers. It was noted that sending surplus food for animal feed or anaerobic digestion is often cheaper and simpler than preparing food for donation. This does not align with the Food Use and Waste Hierarchy, where redistribution of surplus food is preferable to energy recovery. Introducing measures to address donation costs, perhaps through tax rebates or mechanisms to reclaim costs, could help offset this burden.

Food safety, liability and brand reputation

Reputational risk emerged as a significant theme from stakeholder interviews. Stakeholders expressed sensitivity around the possibility of their brand being associated with poor quality or inedible food. One retailer noted that enhanced liability protection would be useful if we are to significantly increase the amounts of foodstuffs that are deemed higher risk to donate - such as chilled or perishable items. For commercial redistribution organisations liability presents more of a concern and enhanced protections would be very welcome. The remainder of stakeholders stated that food safety protocols, strong internal systems, and robust recall procedures serve to mitigate potential risk, however acknowledged that there is a need for ongoing discussion, education and awareness raising in this area to help break down perceptions of risk to surplus food redistribution and encourage more businesses to get involved.

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5. Policy options and conclusions

As Ireland prepares to transpose the revised WFD, which includes strengthened provisions regarding food donation, the introduction of a voluntary target for surplus food redistribution remains a useful approach to reduce food waste and improve food security.

The success of international voluntary coalitions such as Champions 12.3 and the 10×20×30 initiative underscores the potential of collaborative, non-regulatory approaches and a voluntary donation target will provide a means of:

- ensuring the opportunity to address food insecurity through donation is maximised;
- aligning food loss and waste prevention with the circular economy; and
- engaging and helping to prepare Irish food businesses to deal with any measures put in the place to achieve mandatory national food waste reduction targets.

A voluntary target for a percentage of edible food to be donated can be created using the framework of the Food Waste Charter. This voluntary agreement uses a 'pledge, measure, target and act' approach. It provides measurement protocols, guidance and support to businesses encouraging them to prevent and reduce food waste. The Food Waste Charter is a potential platform from which to build out voluntary targets for food donation, and which can be used to engage businesses ahead of a requirement for donation. It is important to note that the current lack of data on edible surplus makes it very challenging to determine or set a percentage voluntary target for donation of edible food. The need for mandatory food waste reporting is referred to in Food Circle Report 1.

In the context of the Roadmap and the WFD, supporting a voluntary donation target is both a strategic interim step and a complementary action. We believe that Ireland can meet the food waste reductions in the WFD, reach the recommended national target of food surplus being redistributed (as set out in Report 1), and become a leader in addressing food waste and food insecurity by implementing the suite of policy recommendations presented in the Food Circle reports.

It will be important to adopt a percentage-based metric focused on edible surplus, harmonise measurement protocols, and tailor implementation by sector size and capacity. It is also important that the voluntary target be specific, measurable, time bound, and that it is accompanied by the correct enabling measures.

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Beyond design, a voluntary target needs to be supported by the policy options set out in Food Circle Report 1. The combination of these policy options would position Ireland to meet both its SDG 12.3 and circular-economy ambitions, and to demonstrate leadership on the important social and environmental impact of significant surplus food redistribution capabilities.

Based on the academic and international best practice research, combined with feedback from Irish stakeholders, the following criteria should be taken into consideration when designing any voluntary target with retailers and the processing industry for a percentage of edible food to be donated.

Good design:

1	Using a percentage-based metric as the headline target, focusing on edible surplus to link donations to waste reduction.
2	Ensuring measurement and disclosure protocols are harmonised with existing reporting mechanisms, with clear definitions of 'waste', 'edible' and 'surplus' food outlined in national policy
3	Setting differentiated baselines and trajectories for differing sectors, with phased implementation to support smaller businesses.

Enabling measures are the suite of policy options that support food donation as described in detail in Food Circle Report 1 and summarised here:

A.	A national donation programme as set out in Report 1
B.	Enhance and promote safe food donation guidelines
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D.	Supporting food donation infrastructure and technical assistance to food businesses. In the case of voluntary targets, it would be particularly important to support small food businesses with both measurement and target setting
E.	Fiscal incentives to enable food donation
F.	Mandatory reporting of food waste

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