DOUGHNUTS & PIES: ADVANCING THRESHOLDS & ALLOCATIONS TO ACHIEVE SUSTAINABILITY

Doughnuts and pies are tasty, but what do they have to do with achieving sustainability?

A lot, as it turns out. At least when the doughnuts come from Kate Raworth, who uses this image to visualize the earth's "ecological ceilings" (or what Johan Rockström calls "Planetary Boundaries") as the outer edge of a doughnut, and "social foundations" on the inner edge.

In other words, these two edges are do-not-exceed "thresholds" that must be respected to retain a "safe and just operating space" for humanity — and business — according to Raworth’s concept of "Doughnut Economics".

— "Planetary Boundaries" by Johan Rockström
And in addition to preserving our shared resources within these thresholds, we must also fairly “slice the pie” when it comes to divvying up increasingly scarce resources. In other words, we must determine fair, just and proportionate “allocations” these resources.

— "Doughnut Economics" by Kate Raworth

Reporting 3.0 focused on doughnuts and pies for an entire working day on 31 January at the Dutch Federation of Accountants (NBA) in Amsterdam, where it convened the kickoff meeting of the Global Thresholds & Allocations Council, a new body that will oversee the application of thresholds & allocations in the corporate, investment and other fields. The convening gathered a group of international experts on sustainability, and this series shares excerpts from speaker presentations at the event.
Please see a full lists of forthcoming abstracts below:

1. **Allen White** — Vice President & Senior Fellow, Tellus Insitute
2. **Johan Rockström** — Director, Stockholm Resilience Center
3. **Kate Raworth** — Author, Doughnut Economics & Senior Visiting Research Associate, Oxford University
4. **Ralph Thurm** — Managing Director, Reporting 3.0 & OnCommons
5. **Bill Baue** — Senior Director, Reporting 3.0
6. **Josephine Matthews** — Founder, Sustainable Value Creation
7. **Geoff Kendall** - Co-Founder & CEO, Future Fit Foundation
8. **Oscar Sabag Muñoz** — Systemic Sustainability Consultant, Metabolic
9. **Christian Heller** — Senior Consultant Sustainability Strategy, BASF
10. **Tjeerd Krumpelman** — Head of Business Advisory, Reporting & Stakeholder Management, ABN AMRO
11. **Mark McElroy** — Founder & Executive Director, Center for Sustainable Organisations
12. **James Quilligan** — Senior Advisor, Economic Democracy Advocates & Peer to Peer Foundation
13. **Neil Stevenson** — Managing Director, International Integrated Reporting Council
14. **Martin Lok** — Program Manager, Natural Capital, Ministry of Economic Affairs, Netherlands
15. **Emaline Friedman** — Holochain
16. **Henk Hadders** — Founder, Impact in Context
   **Glenn Frommer** — Founder, ESG Matters

Please see the [GTAC Landing Page](#) on the Reporting 3.0 Website for information about this meeting, including the GTAC Concept Note, Meeting Program, Presentation, and all parts of this series.