

# Doughnut Economics for Regenerative and Distributive Business Design

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In this chapter, we introduce the concept of Doughnut Economics and explain its relevance, its forward-looking nature, and why we consider this concept to be at the core of a regenerative and distributive business design. We explore the question of corporate responsibility in reshaping economic structures, drawing on Iris Marion Young's (2006) understanding of global responsibility. The underlying assumption of this book is that changing unjust economic structures requires both an outer organisational transformation, i.e. changes beyond the borders of an organisation and an inner organisational transformation, i.e., changes in the design within the organisation, which are interconnected and cannot be viewed in isolation. We then discuss how organisations<sup>1</sup> can transform with the help of a regenerative and distributive business design. Finally, we present the underlying methodology for the selection of the case studies and the structure of the book.

## Introducing the Concept of Doughnut Economics

Climate change, biodiversity loss and growing societal inequalities are only some of the pressing issues of the 21st century that defy simple answers. In 2025, Earth Overshoot Day fell on July 24<sup>th</sup>, indicating that, on a global scale, humanity is consuming nature 1.8x faster than our planet's ecosystems can regenerate (Global Footprint Network 2025). One way of explaining the overshoot is due to the fact that humanity consumes resources faster than the speed at which these resources can be replenished. Such excessive use undermines the security of essential resources. The effects of ecological overexploitation are visible in phenomena such as deforestation, soil degradation, biodiversity loss, and the accumulation of carbon dioxide in the atmosphere, which contribute to more frequent extreme weather events and a

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1 Our main focus in the book lies on for-profit companies but we also address not-for-profit organisations. Thus, we will use the term organisations to include them both.

decline in food production. Some of these effects are already in place and cannot be reversed.

Lewis Akenji, member of the Club of Rome and of the board of the Global Footprint Network, states:

“Overshoot will end. The question is how: by design or by disaster. A planned transition gives us better security than ceding to the whims of a planet thrown off balance by overshoot” (Club of Rome 2025).

The concept of planetary boundaries, developed by Johan Rockström and colleagues in 2015 and revised in 2019 and 2023, highlights that as of 2023, six out of nine planetary boundaries have already been crossed (Climate Change, Biosphere Integrity, Biogeochemical Flows, Land-System Change, Freshwater Change, Novel Entities) (Rockström et al. 2009, Richardson et al. 2023). The planetary boundaries framework is based on Earth system science and identifies nine processes crucial for the stability and resilience of the Earth system as a whole. The further these boundaries are exceeded, the more uncertain the continued stable functioning of the Earth’s systems becomes. Organisations and the economic system in which they operate, influence the Earth’s system in major ways. Against this backdrop, a transformation in how we conduct economic activities is imperative because it is a matter of human survival.

Recently, various approaches, such as the circular economy, regenerative business, the Economy for the Common Good approach, the wellbeing economy, post-growth, degrowth, systems thinking and many others, have emerged as potential alternatives to address the shortcomings of the current economic system. Inspired by and in addition to many of these approaches, economist Kate Raworth introduced the concept of the Doughnut Economy in 2012. The Doughnut Economy takes up the idea of planetary boundaries (Rockström et al. 2009) as an environmental ceiling and combines it with a social foundation comprising 12 social dimensions that are derived from the social priorities specified in the United Nations Sustainable Development Goals (SDGs), such as gender equality, health and education (Raworth 2017: 295). On a global level, none of the 12 social priorities has so far been achieved.

The Doughnut consists of two concentric rings: a social foundation to ensure that no one is left falling short of life’s essentials, and an ecological ceiling to ensure that humanity does not collectively overshoot the planetary boundaries that protect Earth’s life-supporting systems. Between these two sets of boundaries lies a doughnut-shaped space that is both ecologically safe and socially just: a space in which humanity can thrive.

Currently, humanity’s economic activity is causing an overshoot on at least six of the nine planetary boundaries, resulting in a shortfall on life’s essentials for many millions of people around the world. The current Doughnut portrait of humanity demonstrates the crises that our economies have generated (Figure 1).

Figure 1: Current global status of shortfall and overshoot in the Doughnut of social and planetary boundaries



Source: Fanning/Raworth 2025: 49.

To reverse the overshoot of planetary boundaries and the shortfall in life's essentials that our economies are generating, it has become clear that we need to rethink the economy. To help support this, Doughnut Economics emerged based on seven ways of thinking and doing economics that differ significantly from conventional economics: (1) Change the Goals – from GDP to the Doughnut, (2) See the Big Picture – from self-contained market to embedded economy, (3) Nurture Human Nature – from rational economic man to social adaptable humans, (4) Get Savvy with Systems – from mechanical equilibrium to dynamic complexity, (5) Design to Distribute – from 'growth will even it up again' to distributive by design, (6) Create to Regenerate

– from ‘growth will clean it up again’ to regenerative by design, (7) Be Agnostic about Growth – from growth-addicted to growth-agnostic (Raworth 2017).

In the context of our book, we will elaborate in greater detail on the ‘design to distribute’ and ‘create to regenerate’ areas of Doughnut Economics, focusing on applying this to the way businesses are designed. In particular, we want to clarify our understanding of these two approaches – first in a macroeconomic context as regenerative and distributive economic design, and then in an organisational context as regenerative and distributive business design, always considering that both perspectives are interconnected and enable each other (Raworth 2017: 229).

Based on the dictionary of ecology (Schaefer 2012), the term regeneration concerning ecosystems has two meanings: Firstly, it highlights the ability of ecosystems to recover from a change in structure and function caused by extreme factors – to function after the cessation of a disturbance and to restore the state that prevailed before the negative influence/impact (regeneration capacity). An example would be the regeneration of a lake after the discharge of wastewater has ceased. Secondly, the term signifies the repair of an ecosystem through interventions that utilise its regeneration capacity. For example, the regeneration areas in a drained raised bog (Schaefer 2012: 242). However, the overshoot of our planetary boundaries and the damage to our ecosystems is not caused by a single extreme factor, but rather by the inherent design of our economy, which externalises costs onto ecosystems and human beings.

As Raworth points out,

“Economics, it turns out, is not a matter of discovering laws: it is essentially a question of design” (Raworth 2017: 211).

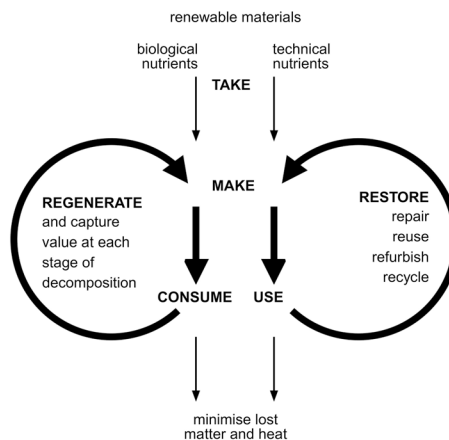
We follow Wahl’s (2022) definition of design, which he understands in a very broad sense as “human intentionality expressed through interactions and relationships” (Wahl 2022: 124). For example, our economic system is designed to perform a certain function based on a set of intentions and this design in turn defines and shapes the interactions and relationships between the users of that particular medium of exchange (Wahl 2022: 124). So, “design expresses *and* creates culture” (Wahl 2022: 124). This means that design is something that is socially created and it follows a worldview, and a worldview follows design (Wahl 2022: 131). Consequently, to transform our economies so that they become ecologically regenerative and socially distributive, redesigning is an essential way to change the worldview and understanding of economics and business practice.

The concept of a regenerative economic design represents the opposite of the degenerative linear economy design we all know, which follows the idea of taking resources and making products or services that are then used often only for a very short time. In other words, the take-make-use-lose model. Consider for example

the fast fashion industry, which generates ever-growing amounts of waste, leading to the pollution of oceans, water and air around the planet.

A **'regenerative' economic design** refers to a design based on “a commitment to the life processes inherent in ecological design” (Wahl 2022: 12) and aligns with the living world, which thrives by continually recycling life's building blocks such as carbon, oxygen, water, nitrogen and phosphorus. It enables the natural cycles, which were broken by industrial activity, to be revitalised and to flow again (Raworth 2017: 212). In other words, it works with and within the cycles of the living world.

Figure 2: *The Butterfly Economy: Regenerative by Design*



Source: Raworth 2017: 220.

Such a circular economy – or butterfly economy, as Raworth terms it – is regenerative by design based on cradle-to-cradle thinking (Braungart et al. 2007). The concept of ‘Cradle-to-Cradle’ entails the use of renewable energy and eradicates waste by design grounded on the principle “waste equals food”. The butterfly emerges on the basis of two renewable materials which are differentiated, and which constitute the two wings of the butterfly (Figure 2): On one wing, biological nutrients, such as plants, animals or soil, become the source of production and are never ‘used up’ as they regenerate and capture value at each stage of decomposition. “The key to using them endlessly is to: ensure that they are harvested no faster than nature regenerates them” (Raworth 2017: 221). On the other wing of the butterfly, technical nutrients – such as plastics, synthetics and metals, which do not naturally decompose – are designed to be restored through repair, reuse, refurbishment and (as a last resort) re-

cycling (Raworth 2017: 222). But it is also important to acknowledge that currently, no industrial loop can recapture and reuse 100% of its materials. Nevertheless, in a “regenerative economy, that material throughflow is transformed into *round-flow*” (Raworth 2017: 223), minimising the loss of matter and heat.

The concept of **distributive economic design** refers to the idea of redesigning our economy as a distributive network of flows that can alter the distribution of income, wealth, time, opportunity and power in a way that helps to bring everyone above the Doughnut’s social foundation and reduce inequalities. While the current divisive design of finance, business and trade tends to concentrate value and opportunity in the hands of a few, distributive design shares opportunity and value with all who co-create it (Sahan/van Winden 2022: 7). It is no longer about waiting for economic growth to reduce inequality but about designing diverse and distributive networks based on the principles of nature’s thriving networks. Nature’s design, based on a balanced system of efficiency and resilience, shows that networks are excellent structures for reliably distributing resources throughout a whole system (Raworth 2017: 175).

“Efficiency occurs when a system streamlines and simplifies its resource flow to achieve its aims, say by channelling resources directly between the larger nodes. Resilience, however, depends upon diversity and redundancy in the network, which means that here are ample alternative connections and options in times of shock or change. Too much efficiency makes a system vulnerable (as global financial regulators realised too late in 2008) while too much resilience makes it stagnant: vitality and robustness lie in balance between the two” (Raworth 2017: 175).

Doughnut economics points all actors towards efforts to redesign businesses embedded in these ideas of regenerative and distributive economic design. In particular, it focuses on the transformations in business design that can enable and unlock ambitious social and ecological action. While the responsibility for driving this transformation is broad and sometimes unspecified, it is particularly important for stakeholders who possess the most agency to drive such changes in design.

## Corporate Responsibility for Changing Unjust Global Economic Structures

To discuss the question of how and why organisations bear responsibility for restructuring the frameworks of our economic system, we will refer to Iris Marion Young's social connection model of responsibility (Young 2006). In her work, Young points out that the current understanding of causal responsibility and the liability model are limited regarding questions of accountability in the context of global economic structures. A central critique of the liability model is its inability to capture indirect interactions. This poses a significant challenge, particularly for issues of global justice, as the increasing entanglement of economic processes, such as those seen in global supply chains, makes the direct causal attribution of responsibility more difficult. There are numerous situations in which no clear perpetrator can be identified for the suffering or difficulties others face. This subsequently leads to two tendencies: an increasing diffusion of responsibility, whereby responsibility is shifted onto others, or an overwhelming sense of responsibility when everyone is held accountable for everything (Young 2006).

Young addresses this deficiency with her concept of responsibility rooted in social connectedness and the accompanying understanding of global shared responsibility. She aims to bridge the gaps in responsibility attribution for consequences arising from structural injustices, such as exploitative working conditions in global supply chains or environmental pollution. According to Young, structural injustice exists

“when social processes put large categories of persons under a systematic threat of domination or deprivation of the means to develop and exercise their capacities, at the same time as these processes enable others to dominate or have a wide range of opportunities for developing and exercising their capacities” (Young 2006: 114).

Exploitative relations within global supply chains, according to Young, are expressions of structural injustice, characterised by the fact that they result from the actions of numerous individuals and institutions pursuing their own goals and interests within existing institutional rules and accepted norms.

Young speaks of a **shared prospective responsibility** that addresses all stakeholders, which does not imply that everyone bears equal responsibility. Rather, as Young elucidates, this responsibility is determined by four criteria: *power*, *privileged position*, *interest*, and *collective ability*. The criterion of power relates to varying degrees of potential and actual possibility, such as access to resources and the ability to influence processes and their outcomes. Actors occupying a relatively privileged

position within these structures bear greater moral responsibility for organised corrective efforts “because they are able to adapt to changed circumstances without suffering serious deprivation” (Young 2006: 128).

The underlying assumption of this book is that changing unjust economic structures needs both an outer organisational transformation, i.e. changes beyond the borders of an organisation and an inner organisational transformation, i.e. changes in the design within the organisation, which are interconnected and cannot be viewed in isolation. In the following, we outline how organisations can transform their business design.

## Regenerative and Distributive Business Design Based on Doughnut Economics

What does this all mean for organisations?

Applied to organisations, a **regenerative business** is one whose core business helps to reconnect nature’s cycles and that embraces biosphere stewardship and gives back to living systems as much as it can. “Because only generous design can bring us back below the Doughnut’s ecological ceiling” (Raworth 2017: 218). To create generous designs, the approach of biomimicry can be taken as inspiration. Biomimicry, initiated by Janine Benyus, takes nature as our model, measure and mentor in a quest to learn and mimic life’s cyclical processes – for example, by constructing buildings whose biomimetic living walls would sequester carbon dioxide, release oxygen, and filter the surrounding air (Raworth 2017: 218f, 227).

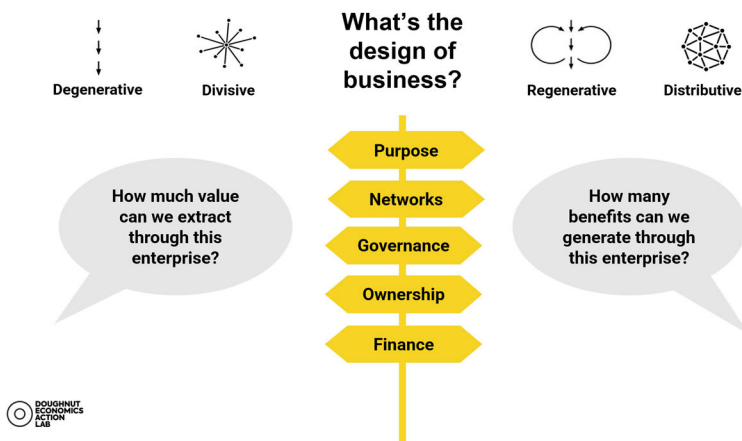
A shift in mindset is needed which asks, “How many diverse benefits can we layer into the design?” instead of “How much financial value can we extract from this?” (Raworth 2017: 227). As Raworth points out, there might be some overlap between the two ambitions, but if business is only interested in that overlap, regenerative design will fall short of its potential (Raworth 2017: 228). In fact, in many cases – and especially in challenging, competitive situations and under resource constraints – we see that the R (Regenerative) always comes after the P (Profit).

While a regenerative business focuses on ecological aspects, a **distributive business** is created to distribute financial wealth and other value sources, including income, knowledge, time, and power, in an equitable way (Raworth 2017). For example, here, Raworth highlights the importance of the open-source circular economy, which is based on the principles of modularity, open standards, open source and open data (Raworth 2017: 230). One of the central questions of design is “Who owns the labour?” For enterprises to be inherently distributive of the value they

create, the two design principles of rooted membership and stakeholder finance are key and can flip the dominant ownership model as Kelly points out (Kelly 2012: 18). “From not-for-profits to community interest companies, the bottom-up experiment in redesign is giving rise to a network of enterprise alternatives” (Raworth 2017: 191). This allows organisations to contribute to the transformation from a divisive design to a distributive one.

Regenerative and distributive business design includes a wide range of innovative practices. With our case studies, we focus on the deep design of business which encompasses its purpose, networks, governance, ownership and financing, and shapes its strategic decisions and operational impacts, and ultimately determines whether or not businesses can transform to become part of a regenerative and distributive future (Sahan et al. 2022). The five design traits Purpose, Governance, Networks, Ownership and Finance were identified by the author and theorist Marjorie Kelly (Kelly 2012) and are central for shaping inner organisational transformation. In applying this framework alongside Doughnut Economics, the question becomes: how do we move away from a design of the world of business that has resulted in a degenerative and divisive economy to one that is regenerative and distributive? And to do so, the question at the heart of the design of business must move from “how much value can we extract through this enterprise?” and instead become “how many benefits can we generate through this enterprise?”. Figure 3 outlines the five design traits that helps to transform the design of business.

Figure 3: The Five Design Traits to Transform the Deep Design of Business



Source: Doughnut Economics Action Lab 2024: 40.

## Purpose

A company's purpose describes why it exists and guides its activities. During the 20<sup>th</sup> century and into the 21<sup>st</sup>, the purpose of businesses has centred on maximising profits and satisfying shareholder interests. In regenerative and distributive businesses, however, purpose focuses on a higher goal that aligns with the ecological and social needs of the planet. Rather than being confined to a formal statement, a company's purpose is manifested through its actions, culture, products, and services. For instance, a company pursuing the purpose of contributing to human health and nutrition could provide products and engage in activities focused on nutritious and affordable food. To maintain long-term strategic commitment to its purpose, an organisation must embed it into its other deep design traits.

## Network

The Network design trait refers to the relations of the organisations to their internal and external stakeholders. These stakeholders include employees, communities, competitors, supply chain partners, governments, customers and others. In conventional organisations, these networks are typically operations-driven, focusing primarily on efficiency, cost-effectiveness and the minimisation of risks. However, in a regenerative and distributive business design, the organisation's purpose fundamentally shapes these network relationships. For example, organisations with a regenerative and distributive business design prioritise long-term partnerships with suppliers over short-term transactions, incorporating fair and stable pricing agreements and codes of conduct. Similarly, to transform degenerative and divisive industry standards, regenerative and distributive businesses often collaborate with NGOs, competitors, and the government to amplify their impact.

## Governance

Corporate governance is generally understood as the system of rules, processes, and practices by which companies are directed and controlled (Cadbury 2000). It encompasses three key aspects: the composition of the board of directors, the distribution of shareholders' rights, and the methods of information disclosure. Today's company boards are often dominated by shareholder interests, prioritising their interests in decision-making. In contrast, regenerative and distributive businesses adopt a more inclusive approach to governance, balancing the interests of diverse stakeholders, including shareholders, employees, customers, suppliers and the broader community. Multi-stakeholder boards, which represent a broad range of interests, and diversity in gender, nationality, and age, are key mechanisms for addressing trade-offs between ecological, social, and financial goals. Additionally, granting vot-

ing rights to NGOs or trusts and foundations that are purpose-focused can serve as mission-lock mechanisms that protect the company's purpose against external pressures and narrow commercial interests.

## Ownership

Business owners typically hold the authority to determine the organisation's purpose and strategic direction. They also hold the rights to the profits that are generated. Traditionally, ownership is concentrated among founders, senior executives or external investors, whose individual motivations heavily influence the organisation's strategy. While some owners may align their businesses with broader societal or ecological goals, conventional ownership structures often prioritise short-term financial returns. Moreover, these conventional ownership forms frequently concentrate decision-making power in the hands of those not directly involved in operating the business or those who may not prioritise the organisation's social or ecological purpose. In response, alternative ownership models have emerged to balance power among various stakeholders and align governance with purpose. These alternative ownership models include businesses owned by foundations, trusts, members (cooperatives), employees and communities – and a myriad of hybrid models that have emerged. For instance, models such as steward-ownership, community ownership, platform cooperatives and employee-ownership trusts are spreading. Each model has distinct implications for how businesses operate and their capacity to align with broader societal and ecological goals.

## Finance

A business's financing structure, as well as the expectations associated with specific financial mechanisms shapes its ability to become regenerative and distributive. Traditional sources of finance such as debt (borrowing) and equity (issuing shares) often hold firms back from effectively balancing profit with social and ecological impact. The pursuit of high, rapid financial returns can conflict with commitments to long-term investments in social and ecological goals. For example, developing a sustainable supply chain may seem costly in the short term, making it undesirable under conventional financing models, but it can provide significant long-term benefits, embedding resilience into the business. Alternative forms of finance can be a more suitable option for regenerative and distributive businesses, since they consider longer time horizons, implement new liquidity mechanisms, and shift investor expectations. For instance, crowdfunding enables a broader base of individual investors to support ventures with regenerative and distributive goals that may not receive backing from traditional financial sources. There is a host of alternative financing models for start-ups and early-stage businesses that may be a better fit than

pursuing venture capital financing, such as revenue-based finance, impact-linked financing, and convertible grants, to name a few (Patton Power 2021). When organisations pursue purpose-aligned finance, they can retain control over decision-making while offering investors a fair return on investment.

## Methodology and Structure of the Case Study Workbook

The case studies in this book were selected based on the following three criteria: (1) ecologically regenerative and/or socially distributive purpose orientation, (2) particularly innovative practice in one of the design traits, (3) based or active in German-speaking countries. The first criterion was the most important one, as it highlights the difference between regenerative and distributive organisations and those that give precedence to profit maximisation above all else. With our case studies, we aim to show that the prioritisation of a regenerative and distributive purpose can be combined with profit generation – but not with a preference for profit maximisation. The particularly innovative practice, as the second criterion, is of high importance as the examples show how inner organisational structural change in the design traits contributes to achieving the regenerative and distributive purpose of the organisation. The third criterion is based on the research gap in German-speaking countries on this specific topic.

With every organisation, between one and three expert interviews were conducted by the author following the paradigm of qualitative empirical research methodology. To enhance the validity of the findings, additional sources such as company websites, podcasts, impact reports, and media articles were also analysed. The interviews were carried out based on a standardised questionnaire, which was individually adapted to the respective organisation and the corresponding design trait. The interviews were then transcribed, coded and analysed using qualitative data analysis methods.

All case studies follow the same structure: Under each case study, there is a list of the organisation's regenerative and distributive purpose, the design traits it showcases and the innovative practice that it follows within a design trait, followed by the key facts about each organisation. Then there is an introductory section explaining the regenerative and distributive purpose, business model and objectives, and important additional information about the organisation's founding and history. The next section gives insights into the innovative practice of the specific design trait. Afterwards follow two sections on how the innovative design enables regenerative and distributive dynamics, and another section on the challenges arising from designing the specific design trait around the innovative practice. Given the degree of interactions and overlap between the design traits, the next section of the case studies explores these connections with other design traits. This section is followed by

recommendations for organisations seeking to adapt their design traits based on the presented case. To conclude each case study, the final section highlights how the organisation with its innovative design trait contributes to inspiring economic re-design beyond the business.

The first three case studies on the purpose design trait follow a slightly different structure than those written on other design traits, as the focus is on clarifying how a regenerative and distributive purpose is embedded across the overall design of the organisation. This is also relevant for the other case studies as they were all selected by the criterion of following a regenerative and/or distributive purpose.

We acknowledge that there is potentially a large number of other firms that are also deploying regenerative and distributive business designs that we did not include. The innovation and interest in this topic are spreading fast, and developments are encouraging. Nevertheless, we believe that all companies and organisations that we cover have a unique and inspiring approach to designing a regenerative and/or distributive business that could serve as an inspiration and provide insights for other businesses.

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