Climate Change Plan call for views: summary of responses for the Waste and Circular Economy sector

The Net Zero, Energy and Transport Committee ran a proactive Call for Views on the forthcoming Draft Climate Change Plan (CCP) from 27 June to 19 September 2025. This SPICe briefing highlights key waste and circular economy sector issues raised by respondents. It is not intended to be a comprehensive summary, but a brief overview of key issues raised. Full responses are published on the Scottish Parliament website: Published responses for Draft Climate Change Plan Scrutiny 2025 - Scottish Parliament - Citizen Space.

A table of acronyms used to refer to the organisations that submitted responses is included at the end of the document.[1]

What are the most important policies needed to achieve the proposed carbon budgets level for 2026-40?

Strategic themes

Waste reduction/moving up the waste hierarchy: Many responses set out an overarching need to prioritise policies which will reduce waste or more broadly, move policies up the waste hierarchy i.e. prioritising waste reduction followed by reuse and repair, before recycling, recovery and finally disposal (including Scottish Environment Protection Agency (SEPA), East Dunbartonshire Council, Consumer Scotland, Royal College of Physicians, Edinburgh: Air Pollution Working Group and Climate Café (RCPE)).

For example, **Consumer Scotland** said that changes must move beyond the "well-established and lower impact behaviours such as recycling", focussing attention on reducing consumption, increasing re-use, and extracting maximum value from existing resources.

Following the Climate Change Committee (CCC) advice: Several responses (e.g. SEPA, East Dunbartonshire Council, Public Health Scotland) noted or agreed with the recommendations of the CCC in its balanced pathway for waste, which set out proposals for:

- A 39% reduction in total food waste per capita by 2030 compared to 2021
- The near elimination of biodegradable waste to landfill by 2028
- Ensuring that new energy from waste (EfW) capacity is only permitted where a viable route to carbon capture and storage (CCS) can be established.

[1] Note: The table includes all organisations that submitted a response to the Call for Views. However, not all organisations responded to every section, and not all acronyms appear in each briefing.

Implementing the 2030 Routemap and Circular Economy (Scotland) Act 2024: Some responses referred to the work already done in mapping out and prioritising waste and circular economy interventions in the Circular Economy and Waste Routemap to 2030 and said these should be implemented (e.g. SEPA, Glasgow City Council, Historic Environment Scotland, Scotland Excel).

Similarly, several responses (including Highland Council, Consumer Scotland, Scotland Excel, Friends of the earth Scotland (FoES)) called for implementation of requirements of, and use of powers in the Circular Economy (Scotland) Act 2024, particularly to set circular economy targets. **Highland Council** for example called for statutory waste reduction and material efficiency targets. **FOES** said that the Scottish Government should introduce robust targets for reducing waste and emissions.

Consumer Scotland called for "The timely publication of a clear, robust Circular Economy Strategy" [a requirement of the 2024 Act] which should link clearly with the CCP and Circular Economy and Waste Routemap.

Tackling consumption and consumption emissions: Several responses (e.g. East Dunbartonshire Council, Glasgow City Council, Consumer Scotland) noted that there is also a need to tackle consumption emissions through waste and circular economy policy. **East Dunbartonshire Council** and **Consumer Scotland** noted Zero Waste Scotland's estimate that 80% of Scotland's carbon footprint comes from our consumption of goods, materials and services i.e. cutting emissions through resource-efficiency can extend beyond the waste emissions 'envelope'.

Reduction, reuse and repair

Policies to promote greater reuse and repair: Many responses called for policies to drive more reuse and repair, in particular supporting development of community reuse and repair infrastructure, relevant skills development and support for reuse and repair business approaches. (Aberdeen City Council, Glasgow City Council, Consumer Scotland, IKEA, Angeli Mehta, Dr Tariq Umar, RCPE).

Highland Council suggested regional hubs for reuse and repair, supported by SMEs and social enterprises, and mobile services in rural and island communities.

RCPE suggested investment in local circular economy infrastructure, including community-scale composting, repair centres, and material reuse parks, especially in areas of high unemployment or environmental deprivation.

Aberdeen City Council made a number of suggestions for how to promote reuse and repair, including: skills development at college and apprenticeship levels with recognised qualifications, encourage circularity in design with longer warranties, and establishing an accreditation scheme for tested and repaired products.

IKEA suggested reducing VAT on reused, refurbished, and repaired items to make them more affordable, and business incentives for businesses to utilise second hand products e.g. through incentivising take-back services, including making sure the fiscal system does not discourage reuse.

Consumer Scotland said policies are needed to mainstream reuse and repair market development, to enable businesses to succeed on a larger scale and increase consumer confidence, moving beyond “small-scale success stories”.

Product stewardship

Many responses called for adoption of various approaches to improving product stewardship e.g. through banning problematic products, Extended Producer Responsibility (EPR), environmental charging, Deposit Return Schemes (DRS) and enhanced product design or ‘eco-design’ standards.

Consumer Scotland said that the adoption of a product stewardship approach to tackle the impact of priority products, could play a significant role. It suggested that the Scottish Government confirming three or more priority products for action could assist consumers to understand the impact of products and support them to reduce consumption. It also called for greater clarity about the timescale for producing a product stewardship plan [a commitment in the 2030 Routemap]. **Consumer Scotland** also said it has done research which found that consumers are open to taking measures that will support the circular economy but need more support.

Many responses called for action on plastics, food and textiles as problematic or carbon-intensive waste streams. Some responses called for action on waste electronics. For example, the **2050 Climate Group** said that young people had emphasised a concern and need for action regarding fast fashion in Scotland and suggested looking to France where a bill targeting ultra-fast fashion was recently passed, including eco-taxes, ad bans and sustainability rules.

Some responses said that certain policy actions in this area would or may require UK-wide collaboration or a UK-wide approach.

Expanding the use of Extended Producer Responsibility (EPR)

Many responses advocated for the expansion of the use of EPR to tackle problematic waste streams and to make producers more accountable for waste generated (including Stirling Council, Perth and Kinross Council, Aberdeen City Council, Glasgow City Council, Highland Council, Angeli Mehta, Dr Tariq Umar).

Highland Council, Glasgow City Council and **Perth and Kinross Council,** all suggested EPR should be applied to textiles.

Tackling single-use items e.g. through bans or charging

Many responses called for policies to tackle the impact of harmful single-use products, especially plastics, through policy tools such as setting targets, banning products or introducing charges (e.g. Stop Climate Chaos Scotland (SCCS), East Dunbartonshire Council, Scotland Excel, FOES, British Holiday and Home Parks Association, George Allan, Dr Tariq Umar, Police Scotland, RCPE, 2050 Climate Group).

SCCS said it wishes to see single use plastic bottles and cups be banned or phased out as soon as possible. followed up with similar policies in relation to other single

use products. **2050 Climate Group** said that young people feel there should be a ban on single use plastics where feasible (i.e. not in healthcare settings).

RCPE said that products that generate microplastics, chemical leaching or air pollution should be prevented from entering Scottish supply chains.

Consumer Scotland said that environmental charges should focus initially on products with the most problematic impacts, and where there is potential to support behaviour change. Where charges are introduced, it said that vulnerable people must be fully considered, ensuring that those who are least able to pay are not disproportionately impacted, and should be accompanied by behaviour change campaigns and engagement with manufacturers to develop sustainable alternatives.

Circular product or 'eco-design'

Many responses considered policies were needed to increase product design standards with a view to circularity e.g. through extending product lifespans, repairability, use of recycled materials and recyclability.

Stirling Council for example suggested support for design courses that focus on circular economy principles.

Public procurement support for the circular economy

Several respondents (notably, mostly public bodies) said CCP policies should encourage public procurement practices which embed circular economy principles i.e. fostering repair, sharing of materials and resources, reuse and remanufacturing (e.g. Aberdeen City Council, Glasgow City Council, Highland Council, NHS Scotland, Police Scotland).

Highland Council said that the Scottish Government should mandate minimum recycled content in public procurement.

NHS Scotland highlighted both the significant opportunities it has to embed circular economy practices in its procurement and also the challenges of doing so. It said it spends around £1.1bn per annum on goods and services, a significant proportion of which is on products, including medications. However, NHS consumption of products is highly regulated and technical with a high dependence on single use products. Therefore "The introduction of a circular economy and its principles in the context of the NHS is challenging, but the opportunities through innovation that the NHS could contribute to reducing waste and implementing a circular economy are substantial".

Police Scotland said policies should help public bodies focus on procurement of suitable goods and materials that can be kept in use long-term. It said this will require additional funding to ensure that best value means spend on quality reusable materials rather than lower cost items that fit with limited annual budgets.

Increasing recycling

Notwithstanding that many responses stressed a need for waste reduction, moving up the waste hierarchy and prioritising reuse and repair before recycling, the majority of respondents also considered CCP policies are still needed to increase recycling rates (e.g. East Dunbartonshire Council, SEPA, Consumer Scotland, Angeli Mehta, Dr Tariq Umar).

East Dunbartonshire Council noted progress made with recycling rates in Wales (reaching 66.6% in 2023-24, making it the nation with the second highest recycling rate in the world at the time) and said “Policies to emulate the recycling successes in Wales should be included in the CCP, with policies aimed at increasing recycling rates across all sectors, not only municipal waste, in Scotland, expanding on the Circular Economy Bill”.

The most common themes addressed were the need for policies to:

- Standardise or harmonise waste and recycling collections to maximise consistency where possible (e.g. Glasgow City Council, Scotland Excel, British Holiday and Home Parks Association, Dr Tariq Umar, Police Scotland).

- Expand recycling collections tackling harder to recycle waste streams (e.g. SEPA, Consumer Scotland, Angeli Mehta). **SEPA** said that it would “welcome consideration of policies to expand the separate collection of wastes from households to include waste streams such as textiles, and WEEE and food waste. Action on these waste streams would contribute to emissions reductions as well as challenges associated with their management.” Several respondents called for policies to improve food waste collection.

- Invest in appropriate recycling and waste reprocessing infrastructure (e.g. SEPA, IKEA, Dr Tariq Umar)**. IKEA** said that globally, recycling infrastructure remains underdeveloped, and access to high-quality, affordable recycled materials is limited. **SEPA** said the transition to net zero will require new infrastructure and decommissioning of old assets, which in turn will require new waste infrastructure e.g. for wind turbines, solar panels, electric vehicles and battery storage systems.

Reducing landfill/reducing landfill gas

Many responses generally referred to the need to reduce or eliminate landfill, with several noting the forthcoming ban on landfilling biodegradable municipal waste and potential plans to extend that to all biodegradable waste.

Specifically, **SEPA** said that progress to improve the capture of landfill gas (methane) has been limited and there remains very considerable scope to reduce these emissions. It said that the CCP should seek to remove barriers to scaling up landfill gas capture early in the CCP period. It said the biggest challenge has been in projects receiving funding and resources, and that numerous trials have been undertaken but it has been difficult for these to progress to action.

Policies on Energy from Waste (EfW) or incineration

Many responses set out views on the need for policies on Energy from Waste (EfW) and incineration[2] (e.g. Stirling Council, East Dunbartonshire Council, Highland Council, FOES, Doreen Osborne, Angeli Mehta, NECCUS, Dr Tariq Umar). Several responses expressed concerns about the wider impacts of EfW on the environment or public health, and several responses called for highlighting the need to limit EfW capacity and ensure it is retrofitted with CCS. Some respondents also noted that the UK ETS is expected to cover EfW from 2026.

East Dunbartonshire Council for example said that the Scottish Government would need to "Work with the UK Government, industry, and local authorities to bring forward plans for installing CCS at Scotland's EfW plants, including enabling development of the Scottish Cluster and assessing the feasibility of CCS at existing and future plants." It also noted that CCS is currently unproven at a scale relevant to national emission reductions, and said that therefore, "while it is worth exploring for residual emissions, it should not be used as a basis to justify future emission intensive developments and delays to decarbonisation through proven routes".

Stirling Council said there was a need to reduce incineration stating it is "now the most polluting form of waste management". **Highland Council** said EfW should be limited to modular, and scalable solutions, proportionate to residual waste volumes and tied to heat demand, and should be required to be CCUS-ready and connected to district heating networks (also noting policies in NPF4). It also said a solution was needed to extract plastics from the residual waste stream before thermal treatment.

RCPE said there should be a moratorium on new incinerators, which emit harmful air pollutants such as NOx, dioxins, and particulates, and can affect respiratory and cardiovascular health.

IKEA said there was a pressing need to move away from incineration which will require investment in infrastructure to collect, process, and repurpose materials on a large scale. **Dr Tariq Umar** (UWE Bristol) said policies should focus on reducing reliance on EfW while investing in more sustainable alternatives like composting and biogas recovery, and that the incineration of recyclables should be banned.

Embedding circularity in construction

Several responses said that tackling waste and embedding circular economy practices in the construction industry should be prioritised, particularly policies encouraging retrofit and renovation over demolition. A few responses noted this would be in line with development policies in NPF4.[3]

[2] NB. Policies relating to Energy from Waste span waste management and energy policy. In terms of scrutinising the forthcoming Climate Change Plan, it may be useful to note that emissions from EfW may be classed as energy/electricity emissions under the relevant emissions 'envelope' in the Plan, rather than as emissions from the waste sector.

[3] NB. It is possible that emissions reductions pursued through circular economy policies in construction could relate to the buildings 'envelope' e.g. if they result in avoided emissions from construction.

East Dunbartonshire Council said construction waste is primarily driven by demolitions and excavations, and new buildings tend to create a greater carbon impact than reusing or repurposing buildings. However, demolitions are frequently still prioritised, for example due to market pressures, perceptions of building efficiency and limited funding for refurbishments. It said that standards could be strengthened through PAS 2080 standards, circular economy statements and pre-demolition audits, aimed at managing embodied carbon throughout a building's life cycle.

BEFS said investment into data systems would be highly beneficial to establish a systematic understanding of reuse of vacant and derelict sites.

Historic Environment Scotland said it would urge Scottish Government to encourage informed decision-making on demolition on the basis of embodied carbon, and to set out guidance on this. It said there is a huge amount of embodied carbon in our historic structures therefore conserving historic assets helps minimise lifecycle emissions. It referenced research (Understanding carbon in the historic environment) which used data from historic building case studies to estimate the whole life carbon emissions of different refurbishment scenarios, showing that emissions were reduced by more than 60% as a result of refurbishment and retrofit.

Anderson Bell + Christie Architects has published its own circular construction roadmap and said that to meet Scotland's carbon budgets, this will require legislating for minimum thresholds of reused and repurposed materials, embedding a retrofit-first policy, and creating a regulated 'deconstruction industry' with incentives for materials recovery. It also said a national materials mining database will be essential to track and distribute reclaimed resources at scale.

Further specific issues

Submissions from **Public Health Scotland** and **the RCPE** emphasised the interaction between circular economy and waste policy and public health, and said policies should aim to reduce health inequalities. References provided by Public Health Scotland in support of this included the 2022 Public Health Wales report on Circular Economies and Sustainable Health and Well-being and a 2025 systematic review of the public health co-benefits of strategies consistent with net-zero emissions by Moutet and colleagues. RCPE said that while waste may account for a small share of overall emissions (~4%), poor waste management contributes to health inequalities in low-income communities.

A few responses noted the importance of robust waste data and the need for data and tracking systems to support the development of the circular economy.

Dr Tariq Umar said that accurate data on waste and recycling is crucial and recommended national waste tracking and reporting systems to monitor the flow of materials, using data to identify inefficiencies in waste management systems, and mandatory business reporting of waste disposal practices.

The **Scottish Wholesale Association** said, regarding potential introduction of mandatory food waste reporting [relating to a commitment in the 2030 routemap to develop options to implement mandatory reporting for food waste and surplus by

businesses] that it supports improved food waste measurement but urges a phased, proportionate approach that recognises operational realities, alongside clear standards, training and guidance. The Scottish Wholesale Association also referenced a report it has produced on reducing food waste in wholesale produce.

The **Royal Institute of Chartered Surveyors** said robust data is needed on embodied carbon in construction, as the lifecycle of buildings constitutes a significant proportion of the built environment's carbon footprint. It said that the powers in the Circular Economy Bill [now Act] could be used to take this forward.

When should these policies be introduced, and over what timeframe should they be implemented?

Several responses called for waste and circular economy policies to be implemented as soon as possible or immediately. Further points made included:

- Several responses called for a phased approach with strategies, targets and regulation being developed and agreed in the short term, tested or piloted in the medium-term (e.g. 2026-2030) with circular strategies embedded across different sectors, and then scaling-up, expanding, or progressively tightening regulations based on evaluation. **Anderson Bell + Christie Architects** suggested for example that incentives should be made available for early business adopters of circular economy practices in construction. **Highland Council** that the phasing of changes should reflect rural circumstances and dispersed populations where more tailored solutions e.g. modular infrastructure may be required.

- A few responses said timings of implementation should be informed by evidence, CCC advice and business engagement, and in line with the 2030 Waste and Circular Economy Routemap. **SCCS** for example said that whilst policies should be introduced as soon as possible, delivery will take time and the CCP should also include an indicative timescale for measures, setting the direction of travel but appropriately phased or sequenced to ensure the transition is just.

- Several responses said that there were economic opportunities e.g. competitive advantages in Scotland, and Scottish industry being early adopters or developers of circular economy practices and technology e.g. in construction and avoiding 'lock in' to unsustainable waste management infrastructure.

What are the expected costs of implementing these policies?

Responses in this section often emphasised both the upfront investment required to transition to the circular economy, alongside the potential for savings or other economic returns from the transition.

Many responses said that circular economy and waste policies should lead to cost savings in various ways, particularly through creating jobs e.g. in the reuse economy,

repair skills, and recycling and reprocessing infrastructure and technology, and direct saving in the costs of raw materials and landfill or other disposal costs (e.g. East Dunbartonshire Council, Anderson Bell + Christie Architects).

The **RCPE** said there would be health costs of inaction if policies are not implemented, raising health risks of air pollution from waste incineration, and occupational or community-based health risks associated with poor waste management or contamination of soils and the water environment caused by poorly regulated waste facilities.

BEFS said that a national programme for a circular economy should be understood as preventative spend and may lead to carbon budget underspend in cycles ahead.

Many responses also said that implementing waste and circular economy policies will involve significant upfront investment, particularly in modernising waste management infrastructure and collection e.g. reuse hubs, retrofitting CCS on EfW, anaerobic digestion, IT systems for waste tracking and investment in skills development, technology and product design (e.g. South Lanarkshire Council, Highland Council, Dr Tariq Umar, RCPE).

South Lanarkshire Council and **Highland Council** both highlighted significant expected costs to local authorities due to the expansion of the UK ETS to EfW. However **Highland Council** also highlighted economic opportunities in areas such as local authority use of EPR revenues to raise private capital.

Dr Tariq Umar said producers will bear additional costs as they adjust product designs and waste systems, but that economic benefits from the recovery and reuse of materials could offset initial implementation costs.

What are the expected benefits of these policies?

Key potential co-benefits of waste and circular economy policies raised were:

- Many responses said policies in this area could bring wider **environmental benefits and enhance resource security:** Including reducing biodiversity impacts associated with resource extraction, pollution associated with production and consumption, and reducing reliance on imported materials, international supply chains and potential global shocks (including East Dunbartonshire council, Aberdeen City Council Scotland Excel, Consumer Scotland, Highland Council, Scotland Excel, Dr Tariq Umar, Anderson Bell + Christie Architects).

- Many responses said waste and circular economy policies could create **economic benefits** via savings for businesses and consumers of resource-efficiency and extending the lifespan of products, and through **job creation, skills development and business competitiveness** e.g. in reuse and repair, with associated socioeconomic opportunities for distributed wealth through local jobs in SMEs/social enterprise and community infrastructure, and associated benefits of public engagement in decarbonisation (see East Dunbartonshire Council, South Lanarkshire Council, Scotland Excel,

Anderson Bell + Christie Architects, Angeli Mehta, FOES, Aberdeen City Council, Dr Tariq Umar).

- Several responses highlighted **potential health and social benefits** e.g. of reduced waste and air pollution and creating cleaner environments. **Public Heath Scotland** referred to their 2024 guide to health impact assessment, noting that Health Impact Assessments should be used to identify and assess potential health and health equity impacts of proposed policies, with subsequent monitoring. **RCPE** and **Dr Tariq Umar** said that disadvantaged communities are most exposed to the harms of poor waste management living near incinerators, landfills or polluted transport corridors.

What do you think the key challenges would be in delivering these policies?

Several responses highlighted the following areas as key challenges in delivering waste and circular economy policies:

- **Addressing skills and knowledge gaps.** For example **Highland Council** said skills shortages would need to be addressed in repair, Anaerobic Digestion, and reprocessing (also Historic Environment Scotland, East Dunbartonshire Council, Anderson Bell + Christie Architects).

- **Infrastructure barriers (including associated investment needs). Aberdeen City Council** said there is a lack of funding for essential circular economy facilities and services, such as recycling bins, reuse storage and digital platforms for exchange. **Highland Council** highlighted limited national reprocessing solutions for soft plastics, technology and deployment risks for CCS, planning and permitting challenges and risks of overbuilding EfW, and the need for modular and distributed infrastructure, proportionate to local needs. **IKEA** said that shifting away from incineration will require major investment in facilities that can collect, process, and repurpose materials at scale. **Dr Tariq Umar** linked infrastructure barriers to the need for technology development, to support advanced, efficient and cost-effective waste collection and sorting systems (e.g. AI-based sorting machines or robotic recyclers), or recycling technologies for complex materials (e.g., multi-layered packaging or e-waste are still developing).

- **Supporting individual (consumer) and business (producer and consumer) behavioural change. Aberdeen City Council** said behaviour change is needed to increase public participation in reuse and recycling, but this is often slow and difficult to achieve. **South Lanarkshire Council** said organisations may be unsure about switching to circular models because financial benefits aren't clear, and tax systems favour traditional, wasteful methods. **Dr Tariq Umar** said that without strong incentives, individuals, communities and businesses may continue unsustainable practices and be resistant to changes (e.g. changes in waste collection services), and there may be pushback from sectors such as plastics or construction that are used to traditional practices.

- **Market and supply-chain barriers. Aberdeen City Council** said product design and market readiness pose challenges, as current business models and markets may not support the processing of waste into desirable products. **Highland Council** and **Anderson Bell + Christie Architects** raised similar points that markets for secondary or reused materials needed to mature.

- **Policy and regulatory coordination (including across the UK). IKEA** for example said it is important to consider challenges posed by Scotland-specific targets, particularly if they result in differing reporting or regulatory requirements. Businesses have shown willingness to engage with circular economy policies, but communication and alignment across the UK will be crucial to ensure businesses can transition smoothly. The **Scottish Wholesale Association** said that the cumulative impact of overlapping obligations across different interventions e.g. EPR, DRS, single-use measures is placing pressure on wholesale businesses - particularly SMEs - through administrative, operational, and financial burdens. **Stirling Council** said ensuring cross-border support from the UK Government was a key challenge.

A few responses also raised **fiscal barriers** to delivering waste and circular economy policies e.g. alignment with VAT policies or other tax incentives.

How could these policies support a Just Transition for workers and communities?

Many responses said that waste and circular economy policies could support a just transition through the **development of green skills and jobs** (see also responses above under the question on expected benefits, where largely similar points were made).

Scotland Excel said for example that “Re-use and repair workshops require human skills that cannot be replicated by robotics or AI, as every task is different. Policies encouraging this therefore provide an opportunity for a just transition for workers from traditional industries that rewards their skills”. **Dr Tariq Umar** said that workers displaced by the decline of linear economy practices e.g. landfill or incineration can be retrained in the circular economy.

RCPE said that frontline workers in waste and environmental services should be consulted, unionised and supported in shaping changes to their sector, and communities should have a say in local waste policy, especially those living near existing or proposed infrastructure.

Several responses also raised just transition benefits of **community engagement and benefits of local circular economies,** and the potential for public health benefits (see responses above under Q4, where similar points were made).

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4 November 2025

Table of acronyms used to refer to organisations

Acronym	Full form of respondent
C2050	2050 Climate Group
ABCA	Anderson Bell & Christie Architects
ACC	Aberdeen City Council
AGS	Auditor General for Scotland
ALLIANCE	Health and Social Care Alliance Scotland
BE-ST	Built Environment Smarter Transformation
BEFS	Built Environment Forum Scotland
BHHPA	British Holiday & Home Parks Association
CCAN	Cardross Climate Action Network
No acronym used	Climate Cafe Shetland
CEP	Centre for Energy Policy, University of Strathclyde
CERG	Climate Emergency Response Group
CIAT	Chartered Institute of Architectural Technologists
CITB	Construction Industry Training Board
No acronym used	Colleges Scotland
CreScot	Creative Scotland
CS	Consumer Scotland
No acronym used	Culture for Climate Scotland
CXC	ClimateXChange
No acronym used	Cycling UK
No acronym used	Edinburgh Communities Climate Action Network
EDC	East Dunbartonshire Council
EHA	Existing Homes Alliance
EMEC	European Marine Energy Centre
EST	Energy Saving Trust
FDFS	Food and Drink Federation Scotland
FES	Future Economy Scotland
FOES	Friends of the Earth Scotland
GCC	Glasgow City Council
GGM	Get Glasgow Moving
HC	Highland Council
HES	Historic Environment Scotland
HfS	Homes for Scotland
IKEA	IKEA Ltd
IPPR Scotland	Institute for Public Policy Research Scotland
No acronym used	Liquid Gas UK

No acronym used	Logistics UK
RESPECT Project	LUNZ Hub RESPECT Project
MCS	The MCS Foundation
NECCUS	North East Carbon Capture Utilisation and Storage
NESTRANS	Nestrans (Regional Transport Partnership for Aberdeen City & Aberdeenshire)
NHS Lothian	National Health Scotland Lothian
NFUS	National Farmers Union Scotland
NS	NatureScot
No acronym used	Nourish Scotland
No acronym used	Orkney Islands Council
No acronym used	Paths for All
No acronym used	Peat-free Partnership Scotland Advocacy Group
PHS	Public Health Scotland
No acronym used	Perth and Kinross Council
No acronym used	Propertymark
PS	Police Scotland
QS	Quakers in Scotland
QMS	Quality Meat Scotland
RCPE	Royal College of Physicians Edinburgh: Air Pollution Working Group and Climate Café
RICS	Royal Institution of Chartered Surveyors
RMT	National Union of Rail, Maritime and Transport Workers
RSPB Scotland	Royal Society for the Protection of Birds Scotland
SAP	Scottish Agroecology Partnership
SC	Scottish Care
SCCS	Stop Climate Chaos Scotland
SE	Scotland Excel
SCIS	Scottish Climate Intelligence Service
SEDA	Scottish Ecological Design Association
SEPA	Scottish Environment Protection Agency
SEStran	South East Scotland Transport Partnership
SF	Stockfree Farming
SLC	South Lanarkshire Council
SPT	Strathclyde Partnership for Transport
SRAEHL	Scottish Research Alliance for Energy, Homes and Livelihoods
No acronym used	Seafood Scotland
SSN	Sustainable Scotland Network

StC	Stirling Council
SuSc	Sustrans Scotland
SWA	Scottish Wholesale Association
TACTRAN	Tayside and Central Scotland Transport Partnership
No acronym used	Transform Scotland
UKERC	UK Energy Research Centre
UoGSoL	University of Glasgow, School of Law
UWE Bristol	University of the West of England Bristol
WWF Scotland	World Wide Fund for Nature Scotland