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Economy and Fair Work Committee

Stage 1 Report on the Community Wealth Building (Scotland) Bill



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Contents

Membership Changes	1
Introduction	2
Purpose of the Bill	2
What is Community Wealth Building?	2
Developing Community Wealth Building in Scotland	3
What does the Bill do?	4
Parliamentary Scrutiny	6
Finance and Public Administration Committee	7
Delegated Powers and Law Reform Committee	7
Local Government, Housing and Planning Committee	8
The Bill	9
Is legislation required?	9
Sections 1 - 4: Community Wealth Building Statement	11
Stakeholder views	11
Supporting economic growth	12
Sections 5 - 8: Community wealth building action plans	14
Stakeholder views	15
Local authority buy-in	15
Relevant public bodies	15
Resourcing	17
The role of the third and private sectors and community groups	19
Access to finance	20
Citizen participation in Community Wealth Building	22
Accountability	23
Governance	25
Suggested changes to the duties in Sections 5 - 8 of the Bill	26
Further policy actions suggested	26
Sections 9 - 10: Guidance about community wealth building	29
Stakeholder views	30
Content of guidance	30
Specified public bodies	32
How "due regard" will operate in practice	33
Conclusion	35
Annexe A - Extract of Minutes	36

Annexe B - Evidence and information gathered	39
Oral evidence (and associated submissions and correspondence)	39
Other written submissions (individuals)	40
Other written submissions (organisations)	40
Other correspondence	43
Bibliography	44

Economy and Fair Work Committee

To consider and report on matters within the responsibility of the Deputy First Minister and Cabinet Secretary for Economy and Gaelic, with the exception of Gaelic; and on matters relating to just transition.



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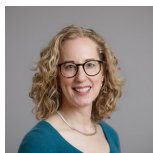
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Membership Changes

The following changes to Committee membership occurred during this scrutiny—

- On 26 June 2025, Stephen Kerr replaced Jamie Halcro Johnston.
- On 1 September 2025, Colin Smyth resigned from the Committee.
- On 30 September 2025, Sarah Boyack joined the Committee.

Introduction

Purpose of the Bill

1. The [Community Wealth Building \(Scotland\) Bill](#) ("the Bill") was introduced by the Scottish Government on Thursday 20 March 2025, following a commitment to introduce legislation to "advance the use of the Community Wealth Building model" in the [2024 - 2025 Programme for Government](#).
2. The Scottish Government's [Policy Memorandum](#) states that the objective of the Bill is to deliver on this commitment and "ensure consistent implementation of the CWB model of economic development across Scotland." ¹

What is Community Wealth Building?

3. Community Wealth Building (CWB) is an approach to economic development that emerged in its modern form in the early 2000s in Cleveland, Ohio. In the UK, Preston, working with the [Centre for Local Economic Strategies](#) (CLES), was the first area to formally [adopt a CWB approach in 2013](#).
4. CWB seeks to utilise the economic impact of "anchor" organisations to stimulate and retain economic activity within a local area. Anchor organisations can be public, private, or third sector bodies that have a large presence in a local area, allowing them to help change economic outcomes. Anchor organisations can include local authorities, the NHS, large private sector employers, universities, and enterprise agencies.
5. These organisations can generally deliver CWB by leveraging their spending power through procurement, their role as an employer, and in some cases, legal powers, such as compulsory purchase orders.
6. The five pillars of CWB were [developed by CLES](#) based on research and the experience of the Preston Model. These are listed in the [Policy Memorandum](#) as—

- ”
1. **Spending:** Maximising community, worker, and business benefits through procurement and commissioning, developing impact enterprises, Fair Work, and shorter supply chains. Higher levels of spend with SMEs [Small and Medium-sized Enterprises], micro-businesses and inclusive business models resulting in business growth and improved, resilient local and regional economies.
 2. **Workforce:** Increasing Fair Work and developing local labour markets that support the prosperity and wellbeing of communities. Access to local and fair employment opportunities, fairer wages, skills development opportunities, and improved wellbeing of employees.
 3. **Land and Property:** Growing social, ecological, financial, and economic value that local communities gain from land and property assets. Land and property are used for the common good and benefit communities, SMEs and micro-businesses, and the environment.
 4. **Inclusive Ownership:** Developing more local and inclusive enterprises which generate community wealth, including social enterprises, employee-owned firms, and cooperatives. More inclusive and democratically owned enterprises and assets which means the wealth created locally and by local people stays in those communities in the form of incomes and profits.
 5. **Finance:** Ensuring that flows of investment and financial institutions work for local people, communities, and businesses. Money and investment are retained in a local area and are available to support communities and businesses.¹

Developing Community Wealth Building in Scotland

7. A number of Scottish Government policies and Acts have aligned with one or more of the five CWB pillars, including—
 - [the Scottish Business Pledge](#);
 - [the Fair Work Agenda](#);
 - [the Procurement Reform \(Scotland\) Act 2014](#);
 - [the National Planning Framework 4](#);
 - [the Community Empowerment \(Scotland\) Act 2015](#); and
 - [the Review of Scotland's Inclusive and Democratic Business Models](#).
8. In 2022, CWB was identified in the Scottish Government's ten-year [National Strategy for Economic Transformation](#) as a key policy for delivering "a fairer and more equal society."
9. All of Scotland's 32 local authorities support economic development through infrastructure investment, employability and skills programmes, and business

- support services. Their economic development powers, however, are permissive; they may undertake such activities but are not required to.
10. Some local authorities began integrating CWB into their economic development strategies in the 2010s. North Ayrshire Council, a notable early adopter, launched Scotland's first CWB strategy in May 2020. The subsequent Ayrshire Growth Deal (which also covers East and South Ayrshire) included a £3 million CWB fund.
 11. Progress to integrate CWB into economic development across Scotland has been inconsistent, with some local authorities lacking formal plans. In 2020/21 to support national strategy development and inform legislation, the Scottish Government supported five pilot areas (Clackmannanshire, Fife, Glasgow City Region, South of Scotland, and Comhairle nan Eilean Siar) and established a [CWB Practitioners Network](#) to promote collaboration among local government professionals.
 12. The Scottish Government's [2021–22 Programme for Government](#) committed to introducing a CWB Bill to support job creation and expand community and third sector ownership.
 13. A Steering Group was formed, comprising of representatives from local authorities, enterprise agencies, the third sector, trade unions, and business. A [consultation ran in 2023](#), inviting views on legislative changes across all five CWB pillars and on establishing a duty to advance CWB. 185 responses were received, of which, 63% supported a duty requiring Scottish Ministers and specified public bodies to embed CWB into their corporate plans and strategies. A [summary of responses](#) was published in October 2023.
 14. In March 2025, the Improvement Service published a [mapping of CWB adoption](#), revealing diverse approaches, but noting that CWB has been "widely adopted" and that two-thirds of councils had developed or were working on dedicated CWB action plans.

What does the Bill do?

15. The [Policy Memorandum](#) states that the Bill will ensure consistent national coverage of CWB as an economic development tool by—
 - Placing a duty on Scottish Ministers "to publish and lay in Parliament a community wealth building statement. The statement will set out measures that the Scottish Ministers are taking or intend to take to: (a) reduce economic and wealth inequality between individuals and communities in and across Scotland, and (b) support economic growth in and across Scotland, by facilitating and supporting the generation, circulation and retention of wealth in local and regional economies."
 - Requiring "local authorities and relevant public bodiesⁱ ... to work together as a 'community wealth building partnership' ... to prepare a CWB action plan for the area of the local authority ... This action plan must set out the measures the CWB partnership is taking or intends to take to facilitate and support the generation, circulation and retention of wealth in the local economy." Under the Bill, two or more local authorities may act jointly with relevant public bodies to

prepare and publish a shared CWB action plan.

- Requiring Scottish Ministers to "issue guidance to assist CWB partnerships to produce CWB action plans ... The Scottish Ministers will also be required to issue guidance to assist specified public bodiesⁱⁱ to embed CWB principles during the development of their corporate plans and associated strategies." Under the Bill, "specified public bodies must have due regard to guidance issued by the Scottish Ministers when developing that public body's corporate plan, and delivery strategies in relation to that plan." Scottish Ministers would have the power to amend the list of relevant public bodies and specified public bodies by regulation.¹

i **"Relevant public bodies"** are listed as— Colleges, health boards, Scottish Enterprise, South of Scotland Enterprise, Highlands and Islands Enterprise, Skills Development Scotland, regional transport partnerships.

ii **"Specified public bodies"** are listed as— Creative Scotland, Crown Estate Scotland, Highlands and Islands Airports Ltd, Historic Environment Scotland, Integration Joint Boards, National Park Authority, NatureScot, Scottish Police Service, Scottish Canals, Scottish Courts and Tribunals Service, SEPA, Scottish Fire and Rescue Service, Scottish Forestry, Scottish Funding Council, Scottish Futures Trust Ltd, Scottish Land Commission, Scottish National Investment Bank, Special Health Boards, SportScotland, Scottish Water, and VisitScotland.

Parliamentary Scrutiny


16. The [Parliamentary Bureau referred the Bill to the Economy and Fair Work Committee](#) for Stage 1 scrutiny on 1 April 2025. The Committee [agreed its approach the following day](#).
17. The Parliament agreed to motion [S6M-17378 on 30 April 2025](#), setting a deadline of 21 November 2025 for completion of Stage 1 consideration.
18. The Committee launched a call for views (CfV) on 4 April. [97 responses were received and published in full](#).
19. As part of its evidence gathering, the Committee heard oral evidence over 4 weeks in June from a range of stakeholders, including—
 - Castle Community Bank;
 - Clackmannanshire Council;
 - Communities Housing Trust;
 - Convention of Scottish Local Authorities (COSLA);
 - Development Trusts Association Scotland;
 - Economic Development Association Scotland;
 - Federation of Small Businesses Scotland;
 - NHS Greater Glasgow and Clyde;
 - Scottish Enterprise;
 - South Lanarkshire Council; and
 - The University of Edinburgh.
20. Committee members also visited Alloa and Irvine to observe different local CWB approaches in practice. During these visits, members met with local authority staff, local businesses and community groups involved in implementing CWB strategies in their areas. Members heard about the many benefits that the approaches have delivered for local communities, including safer and more vibrant neighbourhoods, improved facilities and transport links, increased employment opportunities, and a stronger sense of community pride and wellbeing.
21. The Committee extends its thanks to all the individuals and organisations that contributed evidence or shared their experience to support the scrutiny of the Bill.
22. Extracts of minutes and a full list of the oral and written evidence gathered can be found at **Annexes A and B**.

Finance and Public Administration Committee

23. Under [rule 9.3.2 of the Parliament's Standing Orders](#), the Scottish Government published a [Financial Memorandum \(FM\)](#), setting out best estimates of the costs and changes to revenue associated with the Bill.
24. The Finance and Public Administration Committee (FPAC) invited written evidence on the FM and received [9 responses](#). It shared these with this Committee as lead for Stage 1 scrutiny but took no further action.
25. Respondents to the FPAC generally welcomed the aims of the Bill but expressed concerns about the scope of the financial estimates given. Several noted that the FM only provided estimates for the development of action plans but made no reference to governance, implementation, or monitoring, all of which would require significant financial resources from local authorities and partner organisations already operating under significant resource constraints.
26. The issues raised in the FPAC's responses are reflected in our deliberations throughout this report.
27. The Presiding Officer determined, under [rule 9.12](#) of Standing Orders, that a Financial Resolution is required for this Bill. [A Financial Resolution was lodged on 16 September 2025](#).

Delegated Powers and Law Reform Committee

28. The Bill confers six powers on Scottish Ministers to make subordinate legislation. The [Delegated Powers Memorandum \(DPM\)](#) sets out the Scottish Government's reasons for using delegated powers and the procedure chosen.
29. The Delegated Powers and Law Reform Committee (DPLRC) [considered the DPM on 3 June 2025](#) and was content with four of the five powers. It [wrote to the Scottish Government](#) about the fifth power (section 9(1)) which requires Scottish Ministers to issue guidance about CWB action plans.
30. The DPLRC asked why a power to issue guidance was needed and why the Bill does not specify the type of content that any guidance might include. It also questioned the absence of parliamentary oversight, such as requiring guidance to be laid before Parliament, and why there was no requirement to consult CWB partnerships or the specified public bodies before preparing or issuing the guidance.
31. In [response](#), the Deputy First Minister and Cabinet Secretary for Economy and Gaelic (DFM) said that, although the Scottish Government does not require statutory authority to issue guidance—

 a positive obligation to issue guidance was thought desirable to ensure that all of the good practice already developed by local authorities and others is gathered in one central resource.
32. On parliamentary oversight, the DFM said—

” the guidance will be the product of a practitioner dialogue enabled by the Scottish Government. As such, consideration of an applied guidance document by the Scottish Parliament is not considered to be necessary in this case. The Scottish Ministers will report to Parliament on their Community Wealth Building Statement, which will cover the measures that the Scottish Ministers are taking or intend to take in this area generally.

33. On the lack of a requirement to consult CWB partnerships on the content of guidance, the DFM said that "the Scottish Government intends to develop the guidance in partnership with the key delivery bodies and other stakeholders." ²
34. The DPLRC was content with this response and [published its report on 24 June 2025](#). Its conclusions and recommendations are reflected upon later in this report.

Local Government, Housing and Planning Committee

35. The Local Government, Housing and Planning Committee (LGHPC) held an evidence session in March 2024 with a range of stakeholders to hear their experiences of CWB and to gather views on the potential impact of future legislation. The LGHPC also visited the island of Cumbrae to see examples of CWB in action.
36. The Committee [shared its findings with the then Minister for Community Wealth and Public Finance](#), and more recently, [with this Committee as lead committee for Stage 1 scrutiny of the Bill](#).
37. One of the LGHPC's principal conclusions was that CWB could help underpin Scotland's ambition to become net zero by 2045 and it asked the Scottish Government to include climate change as an additional pillar of CWB.
38. The LGHPC emphasised the need to build community capacity to ensure lasting engagement and project sustainability. It also stressed that CWB should serve as a unifying framework across economic, social, and environmental policies, rather than being "lost amongst them" ³
39. [In response](#), the then Minister for Community Wealth and Public Finance advised that the "five internationally recognised CWB pillars" were the basis for the Bill and that climate change initiatives would be incorporated into the existing pillars.
40. The Minister said that the Scottish Government was progressing work to establish a unit to support further public participation and would continue to work closely with COSLA and wider partners to support community engagement. ³

The Bill

Is legislation required?

41. The [Policy Memorandum](#) notes that the Scottish Government has been working with local authorities and other partners in the five pilot areas to implement CWB as an economic development tool. The Policy Memorandum also acknowledges that other local authorities across Scotland are already applying or exploring CWB approaches.
42. Given that the work already undertaken in the five pilot areas, and by other local authorities across the country, did not require legislation, the Committee sought to explore whether legislation was necessary to achieve the Scottish Government's aim of consistent implementation of CWB.
43. The Committee heard broad support from all witnesses for the aims of the Bill. 75% of respondents to the Committee's call for views supported a legislative approach being taken, with many arguing that legislation would formalise responsibilities amongst public sector bodies.
44. Neil McInroy (Economic Development Association of Scotland) described the Bill as offering "a generational change in economic development." He observed that local authorities already have a permissive power to engage in economic development, but the Bill introduces a statutory duty. This, he said, "ups the ante significantly" and creates "an obligation to act", describing the Bill as "a game changer."⁴
45. There was concern from some that, without legislation, public bodies and other local actors might treat CWB as "optional."⁵ It was argued that placing statutory duties on public bodies, beyond local authorities, would strengthen collaboration and help councils engage with partner organisations more effectively. Clackmannanshire Council stated that—

” at a time of ever-diminishing resources, it is difficult to get others to come to the table if there is no requirement for them to do so.⁴
46. Fife Council and Fife Partnership agreed, and said having legislative support at the beginning of their pilot study could have given them a stronger mandate, making it easier to gain cooperation, and overcome procedural and decision-making barriers.⁶
47. Other respondents, however, were of the view that legislation was not the best way to achieve the Bill's aims. West Dunbartonshire Council suggested a voluntary framework agreement across the public sector, rather than a statutory one, might lead to more meaningful and consistent implementation nationwide and said this could be particularly effective if accompanied by "additional resources, guidance, best practice and capacity building to support delivery."⁷
48. West Lothian Council argued that more targeted policy or legislative changes in specific areas, such as planning legislation, might better support CWB objectives rather than imposing statutory duties.⁸

49. The Committee explored some alternatives to legislation with witnesses, for example letters of direction from Ministers to public bodies, or the issuing of statutory or non-statutory guidance. Scottish Enterprise said that, while it would be bound by ministerial direction, not all organisations covered by the Bill would be.⁹ South Lanarkshire Council acknowledged that guidance could support implementation, but emphasised legislation would ensure more consistent adoption.⁹
50. The Scottish Government did consider non-legislative alternatives, such as continuing to support local authorities through the existing CWB Practitioners Network and providing further supporting materials and guidance for public bodies. However, the Policy Memorandum argues that a voluntary approach would likely result in inconsistent implementation and risk losing the potential benefits of a statutory framework.¹
51. When the Committee discussed the need for legislation with the Minister for Public Finance ("the Minister"), he acknowledged that many organisations are already delivering impressive results without legislation, but argued, that—
- ” focused, proportionate and enabling legislation has the potential to amplify the impact and contribute to the operation of Scotland's economy.¹⁰
52. The Minister told the Committee that, while non-legislative changes could achieve some of the Bill's aims, legislation would bind future governments ensuring long-term adoption of the CWB approach, putting more weight behind it.¹⁰

53. The Committee notes that the Bill's core aims could potentially be delivered through non-legislative means. Some members consider this approach preferable, particularly due to the flexibility it offers at the local level.

54. The Committee, however, recognises the arguments made in favour of a legislative framework, such as promoting more consistent adoption of community wealth building, compelling wider participation from key stakeholders, embedding community wealth building principles and importantly, creating an "obligation to act" within the Scottish Government and the wider public sector.

Sections 1 - 4: Community Wealth Building Statement

55. Sections 1 and 2 of the Bill place a duty on Scottish Ministers to publish, and lay in Parliament, a CWB statement. This statement will set out the measures Scottish Ministers would take to—
- ” ...reduce economic and wealth inequality between individuals and communities in and across Scotland, and support economic growth ... by facilitating and supporting the generation, circulation and retention of wealth in local and regional economies.¹
56. Section 3 requires the Scottish Government to review the statement within 5 years, and to lay a new statement before the Parliament every five years thereafter.
57. The Bill does not specify what the CWB statement must include. However, the accompanying Policy Memorandum outlines some measures the statement "may" include, such as—
- a) using public procurement to facilitate or support such generation, circulation and retention,
 - b) promoting—
 - i. employment opportunity,
 - ii. workforce development,
 - iii. equality in the workplace,
 - c) diversifying ownership of land or other assets by facilitating or supporting community ownership,
 - d) bringing vacant and derelict land back into use in a way that provides financial, social or environmental benefit to the community,
 - e) encouraging local business start-ups or entrepreneurship,
 - f) promoting or supporting the development of employee-owned businesses, co-operatives or social enterprises,
 - g) such other measures as the Scottish Ministers consider appropriate.¹
58. Under section 4, the Scottish Government is also required prepare a report setting out the steps it has taken under each measure included in the CWB statement, and how it has kept the statement under review. This report will be required to be published and laid before the Scottish Parliament.

Stakeholder views

59. Witnesses were generally supportive of this duty. Aberdeenshire Council, for

example, described it as "a clear policy statement of intent."¹¹ The Scottish Community Alliance saw it as a means to promote consistency across Scotland, and Inverclyde Chamber of Commerce said that the duty, along with the requirement to regularly review the statement, was "a positive sign of this Government's intention to remain proactive in encouraging community wealth building and economic development in Scotland."^{12 13}

60. However, the Scottish Community Alliance cautioned that achieving the Scottish Government's aim of embedding CWB across Scotland would depend on the "strength of the statement."¹³
61. COSLA also stressed that successful implementation would depend not only on the content of the statement, but on how it was delivered in practice. It said that "resources, clarity of guidance, and capacity-building [are] all essential" if the aim of main-streaming CWB as an economic development tool is to be achieved.¹⁴

Supporting economic growth

62. The [Policy Memorandum](#) identifies supporting "economic growth" as a principal aim of the CWB Statement.¹ Some respondents and witnesses questioned what was meant by this, how it should be measured, and whether "economic growth" as an aim aligns with the five pillars of CWB at all.
63. Professor Oliver Escobar, Chair of Public Policy and Democratic Innovation at the University of Edinburgh, described the use of the word "growth" as ambiguous, warning—
- ” There is a risk that the word is read as meaning GDP, and that is problematic in so many ways ... GDP is one of the fundamental problems that undermines the way in which we think about economic development.⁴
64. He added, however, that the ambiguity may be a strategic choice to secure cross-party support.
65. WEAll Scotland similarly argued that GDP is a poor measure of progress, stating that it "overlooks many kinds of wealth that are crucial for wellbeing ... and counts other economic activities with negative impacts on wellbeing" as a positive.¹⁵
66. When asked about the ambiguity of the term "economic growth" in the legislation, the Minister said, in this context, it did not refer to GDP. He described it instead as a "catch-all term" to cover "a range of measures of economic activity and economic success."¹⁰

67. **The Committee supports the proposal for an overarching community wealth building statement to be published by the Scottish Government. This statement should set the direction of travel for wider Scottish Government policy and guide local authorities in embedding community wealth building as an economic development tool.**

68. **The Committee believes that this statement must be clear and**

unambiguous to avoid misinterpretation. To be effective, it must clearly set out the intended outcomes the Scottish Government wants to achieve through community wealth building. The Committee seeks clarity from the Scottish Government on how it will define and measure these outcomes.

69. **The Committee recommends that the Bill should clearly articulate what this statement will include, rather than what it "may" include.**

Sections 5 - 8: Community wealth building action plans

70. Section 5 of the Bill places a duty on local authorities and "relevant public bodies" to publish and, so far as reasonably practicable, implement a CWB action plan. This must happen within three years of the Bill coming into force and plans must be revised at least every five years.
71. Each local authority and the relevant public bodies will be required to work together in CWB partnerships to develop, publish, and implement the action plan.
72. The Bill defines the relevant public bodies as—
- regional colleges;
 - NHS health boards;
 - Scottish Enterprise;
 - South of Scotland Enterprise;
 - Highlands and Islands Enterprise;
 - Skills Development Scotland; and
 - regional transport partnerships.¹⁶
73. Scottish Ministers will have the power to amend this list by regulation. The Bill also allows two or more local authorities to collaborate with relevant public bodies to produce a shared CWB action plan.
74. Similar to section 1, section 5 does not specify the content of action plans, but lists measures that "may" be included, such as—
- using public procurement to facilitate or support the generation, circulation, and retention of wealth;
 - supporting local economic operators to access public sector contracts;
 - promoting employment opportunity, workforce development, and equality in the workplace;
 - diversifying ownership of land or other assets by facilitating or supporting community ownership;
 - bringing vacant and derelict land back into use in a way that provides financial, social or environmental benefit to the community;
 - encouraging local business start-ups or entrepreneurship;
 - promoting or supporting the development of employee-owned businesses, co-operatives or social enterprises; and

- such other measures as the community wealth building partnership considers appropriate.¹

75. When preparing action plans, a local authority must consult "such persons as it considers likely to be directly affected by the community wealth building action plan, and such other persons as it considers appropriate."¹

Stakeholder views

Local authority buy-in

76. In evidence, and during visits, members heard that local authorities fully embracing the concept of CWB will be key to successfully embedding it and realising the benefits as an economic development tool.

77. Concerns were raised that, unless the legislation and accompanying guidance clearly demonstrate the value of CWB to local economies and residents' quality of life, implementation risks becoming a superficial, "tick-box" exercise. Matt Pearce (Development Trusts Association Scotland) told the Committee that—

” If it just becomes another resource sap and something to produce, the local authorities will say, 'Oh, it is another thing'. If they say, 'Oh, we have to engage in the community again', it will become an onerous process that no one wants to do. That needs to be considered. The guidance has to do quite heavy lifting here in relation to capacity building for those communities to be involved.¹⁷

78. It is vital that the legislation empowers local authorities and the communities they represent and supports their effective participation and involvement.

79. The Committee asks the Scottish Government to set out how it will ensure community wealth building action plans become living documents focused on delivery, with community representation and participation at their centre, and supported by mechanisms that enable community-led reviews of progress.

Relevant public bodies

80. The Bill lists organisations that will be regarded as "relevant public bodies" and required to publish and, so far as reasonably practicable, implement a CWB action plan.

81. Witnesses and respondents did not object to the organisations currently listed but highlighted what were seen as notable omissions, including—

- Community councils;
- Community Planning Partnerships;

- Crown Estate Scotland;
- Ferry operators;
- Forestry and Land Scotland;
- Housing associations and registered social landlords;
- Integration Joint Boards;
- Local Employability Partnerships;
- Marine Scotland;
- Network Rail;
- National Park authorities;
- Scotrail;
- Scottish National Investment Bank; and
- Universities.

82. The Bill and its accompanying documents do not set out the criteria used to determine the relevant public bodies. Consequently, the Committee was unclear on how the Scottish Government's list was developed, or whether the omission of any of the bodies highlighted was intentional.

83. The Supplier Development Programme proposed that, rather than listing individual organisations, the Bill could define inclusion based on whether a body was required to publish an annual procurement report under Schedule 1 of the [Public Contracts \(Scotland\) Regulations 2015](#).¹⁸

84. Professor Oliver Escobar, however, questioned expanding the list too far—

” I am of two minds. On one hand, in compelling more bodies to come on to the named list, the worry is that, as happens in other Government agency spaces, a lot of powerful people are sitting around a table that is actually powerless.⁴

85. When asked about the rationale for inclusion in the list, the Minister explained that it was based on each organisation's economic influence and the existing statutory duties already placed on them. He said that the bodies listed are considered the core group, those with the most economic agency, expected to work directly with local authorities to shape action plans and that this approach is intended to avoid overburdening organisations unnecessarily.

86. The Minister stated that the Scottish Government is open to revisiting the list, and that additional bodies could be added if a strong case is made. However, he emphasised the importance of avoiding unnecessary complexity—

” We want to keep everything as simple as possible, which goes back to the principles around the public service reform strategy. We do not want to give people extra work to do if they do not have to do it, and we do not want to create complexity across the system for the sake of it. It is about getting that balance right.¹⁰

87. The Committee also heard concerns about some of the practical implications for the relevant public bodies. Many bodies operate across multiple local authority areas and would therefore be required to engage with several different CWB partnerships.
88. The Cairngorms National Park Authority, for example, noted that its boundaries span five local authority areas,¹⁹ raising questions about how the duty would be implemented in practice, particularly given the already stretched resources of the public sector. Section 6, however, makes provision for joint working between local authorities, which may help negate these concerns.

89. **The Committee asks the Scottish Government to consider the organisations identified as having been omitted from the list of relevant public bodies and to provide the rationale for their exclusion. The Committee is particularly interested in understanding the reasons for not including the Scottish National Investment Bank, given its prominent role in supporting economic development.**
90. **The Committee asks the Scottish Government to explain further the arrangements for public bodies being required to be part of multiple Community Wealth Building Partnerships.**

Resourcing

91. For CWB action plans to be realised, local authorities and their partners (including public bodies, third sector organisations, and SMEs) must be appropriately resourced to implement them. This point was made throughout evidence gathering.
92. As previously noted, the [Financial Memorandum](#) (FM) only gives cost estimates for fulfilling the statutory duties in the Bill, such as drafting, consulting on, and publishing CWB action plans. It estimates these to be around £4.4 million per year for all local authorities combined. The FM does not estimate the costs of implementing the actions contained within plans.
93. The FM estimates cumulative costs for all relevant public bodies to participate in CWB partnerships to be in the region of £1.5 million per year. Several witnesses raised concerns about the capacity of these bodies, many of whom are already under considerable resource pressure, to engage meaningfully in the development and implementation of CWB action plans.
94. Implementation costs were raised by several respondents to the Finance and Public Administration Committee's (FPAC) call for views. The City of Edinburgh Council told the FPAC that the FM—

- ” provides an incomplete picture of the full and complete level of resources needed to implement and meet the Scottish Government objectives as set out in the Community Wealth Building (Scotland) Bill. Providing sufficient financial resource to enable the development, implementation and evaluation of CWB Plans is critical to ensure that the opportunities presented by CWB can be maximised.²⁰
95. Implementation and delivery costs will vary across organisations, and several witnesses suggested that these costs, depending on the scale and ambition of plans, could be significant, not only for local authorities, but also for partner organisations.
96. Highlighting the lack of reference to full implementation costs, COSLA raised the need for additional resources, warning—
- ” A change of law without the resources required for proper implementation runs the risk of turning CWB action plans into a tick box exercise rather than delivering the meaningful culture change required to fully imbed CWB, and alone may not achieve the stated objective.¹⁴
97. Neil McInroy (Economic Development Association Scotland) told the Committee that the Bill will require these bodies to pivot their activities and resources towards CWB, both at local and regional levels.⁴
98. Colleges Scotland pointed to a 17% real-terms funding cut between 2021/22 and 2024/25, warning that without additional support, colleges may struggle to meet the new duties. It called for clarity on the scale of change expected and the resources required.²¹
99. Similarly, NHS Highland emphasised that organisations like the NHS (and the wider public sector) are already under significant strain and would need additional funding, training, and capacity-building to implement CWB effectively.²²
100. Matt Pearce (Development Trusts Association Scotland) summed up concerns, warning that without adequate resourcing, the Bill could feel like "another drain—another squeeze on an already tight budget."¹⁷
101. As already noted, the Presiding Officer has determined that a Financial Resolution is required in respect of this Bill and one was [lodged on 16 September 2025](#). A Financial Resolution is required if a Bill triggers a significant level of financial expenditure. Standing Orders rule 9.12 states that where a Bill contains provisions—
- ” (a) which charge expenditure on the Scottish Consolidated Fund, or
- (b) the likely effect of which would be to increase significantly expenditure charged on that Fund,
- no proceedings may be taken on the Bill at any Stage after Stage 1 unless the Parliament has by resolution agreed to the expenditure or the increase in expenditure being charged on that Fund.²³
102. The Minister acknowledged that the FM does not include the cost for

implementation of CWB action plans and said that resources required for implementation would vary depending on the content of a plan. He told the Committee that much of the required resource could come from spending that would have taken place anyway such as redirecting procurement spend. Referencing the projected cost to local authorities, Scottish Government officials added that—

” nobody is claiming in any way that those figures are representative of the real experience in every local authority. As time goes on, each authority will need to work out its outgoings based on its local circumstances, and we will talk to authorities about that.”¹⁰

103. **The Committee notes that some witnesses had concerns about the lack of estimates for implementation costs in the Financial Memorandum.**

104. **The Committee is concerned that, without proper support, the requirement to implement action plans "so far as reasonably practicable" may result in limited or inconsistent delivery of community wealth building.**

The role of the third and private sectors and community groups

105. The Bill provides no formal role for community groups, the third sector, or the private sector in the CWB partnerships. However, it does require CWB partnerships to consult with "such persons as it considers likely to be directly affected," which may include these groups.
106. One of the key themes emerging from the Committee's visits to Alloa and Irvine was the vital contribution of local community organisations to the success of CWB initiatives. Participants stressed the importance of an open dialogue between local authorities and community groups.
107. Some witnesses called for the Bill to formalise a role for the third sector in co-designing, implementing, and evaluating CWB action plans. The Scottish Community Alliance called for the Bill to formally recognise third sector and community groups as "essential delivery partners" and for public bodies to be explicitly required to—
- draw on the knowledge and expertise embedded within communities;
 - invest in community-led intermediaries and organisations; and
 - work collaboratively with them to shape and deliver robust CWB action plans.
108. The Scottish Community Alliance said that "failing to embed this collaborative approach, especially at a time when public finances are under pressure, would be short-sighted."¹³
109. Development trusts were also emphasised as key to successful implementation of CWB. Matt Pearce (Development Trusts Association Scotland) stated that although not all trusts may be able to participate, there should be a mandate for local

authorities to demonstrate genuine engagement with them. ¹⁷

110. When asked about a more formal role for the third sector, Scottish Government officials said—

” There will be a duty on local authorities to lead a consultation prior to publishing the action plan. Implicit in that is that they would engage with communities in doing so. We will think about that in more detail as we develop the guidance and good practice ... actually putting that in the bill is something that we can explore further. ¹⁰

111. **Active and empowered communities are essential to the success of community wealth building. During visits to Alloa and Irvine, the Committee saw first-hand what can be achieved when passionate local people work together to improve their communities. A key factor in this success was the constructive and collaborative relationships with local authorities, who actively supported local groups and businesses while allowing them to take the lead.**

112. **The Committee recognises the vital role third sector organisations, community groups, local businesses, community development trusts and like groups can play in delivering essential services across Scotland, when actively enabled and facilitated by local authorities and other public bodies.**

113. **The Committee recommends that the guidance produced under section 9 of the Bill includes a clear expectation for Community Wealth Building Partnerships to engage third sector interfaces (TSIs), development trusts, and similar organisations from the outset. Their early involvement, actively enabled and facilitated by public bodies, will help ensure these organisations can meaningfully shape, deliver and drive the community wealth building process. The Committee recommends that consideration be given to recognising a formal role for these organisations on the face of this Bill.**

Access to finance

114. Finance is one of the five pillars of CWB. The Bill's Policy Memorandum explains this as "ensuring that flows of investment and financial institutions work for local people, communities, and businesses". ¹

115. [Research by the Improvement Service](#) suggests that local authorities view the finance pillar as “the most challenging to progress. Questions remain around the role of local authorities, particularly concerning pensions.” ²⁴

116. Although finance may be the hardest aspect of CWB to progress, expanding access to it could deliver the most tangible improvements to communities across Scotland. Examples could include a community group that wants to purchase and repurpose derelict property, employees looking to buy their business, or a social enterprise trying to expand. These all require access to finance, yet the Development Trusts

Association Scotland told the Committee that capacity and access to finance are the most common concerns raised by its members.¹⁷ Similarly, the Federation of Small Businesses Scotland described access to finance as "a perennial issue," with many businesses relying on credit cards and overdrafts to cover costs.¹⁷

117. As member-owned financial institutions, credit unions could play a key role in advancing CWB. But, during the Committee's visit to Alloa, members heard that a local credit union was frustrated at not being unable to lend to community groups.
118. However, the Committee understands that regulations do not prohibit credit unions lending to organisations, referred to as "corporate lending". This restriction was repealed by the [Legislative Reform \(Industrial & Provident Societies and Credit Unions\) Order 2011](#), allowing organisations such as development trusts, community benefit societies, charities, and businesses to become members and access loans. However, corporate members must not exceed 10% of a credit union's membership or hold more than 25% of its shares.
119. The Committee was told that credit unions traditionally focus on individual lending. In the fourth quarter of 2024, corporate lending by Scottish credit unions was £2.22 million, which was 0.3% of total lending (£764 million). Expanding lending to community organisations and development trusts could help to facilitate CWB in practice.
120. Credit unions are often small organisations sometimes run by volunteers. Staff or volunteers may lack the skills and expertise to meet the needs of corporate members. Adrian Sargent (Castle Community Bank) told the Committee that the experience most credit union staff have—

” is very different from lending to a business and understanding that business's balance sheet, its profit and loss, the financial forecasts and the risks of the sector that the business is in. To lend to businesses, a financial institution has to build its internal skill sets and systems.¹⁷
121. Credit unions are just one aspect of the finance pillar of CWB. Several suggestions across different financial aspects of CWB were put forward in evidence—

Suggestions put forward in evidence on financial aspects of CWB

Organisation	Suggestion
Castle Community Bank, Social Investment Scotland	Credit unions should be actively involved in the co-design of CWB action plans to ensure alignment with community needs.
Castle Community Bank	Credit unions have traditionally lent to individuals rather than to organisations such as community benefit societies, co-operatives, and social enterprises. It was suggested that skills and capacity within credit unions could be better developed to support lending to these groups.
Castle Community Bank	A guarantee scheme to de-risk a portion of credit union lending to businesses and organisations.
Development Trusts Association Scotland	Community share or bond issues. Under this model, community benefit societies or co-operatives could issue shares to fund revenue-generating assets, potentially offering returns to investors. It was also proposed that public sector procurement contracts could require contractors to purchase community shares proportionate to the contract's value.
Development Trusts Association Scotland	The establishment of a community wealth fund by public bodies was also suggested. This could support social enterprises and community groups in acquiring revenue-generating assets with social value, such as community cafes or gardens.
Clackmannanshire Council	Where possible, a statutory duty placed on public sector pension funds to have "due regard" to CWB guidance. It was suggested that this could leverage pension investments to support CWB objectives and deliver long-term returns for local communities, as well as fund members.
Community Land Scotland, CfVComhairle nan Eilean Siar, CfV	Mandating a role for the Scottish National Investment Bank in providing finance for CWB activities, noting that "place" is one of the Scottish National Investment Bank's three missions.

122. During the Committee's evidence-taking, there was a lack of clarity on how the proposed CWB partnerships would facilitate the finance pillar of CWB. Additionally, proposed partner organisations did not seem to have a shared understanding of what role they could play or what was feasible.

123. When asked how the Bill could help to address access to finance, in particular how credit unions could be supported to lend more widely, the Minister said—

” If the legislation flushes out such conversations in local authorities as they sit around the table with the relevant partners and put the plan together, it is clear that, depending on which part of the country they are in, there will be different solutions, given that credit unions and other organisations have different profiles. If the legislation flushes out those issues and the guidance says that credit unions should be considered, that points to the value of the legislation in enabling people to have such conversations.¹⁰

124. The Committee calls on the Scottish Government to issue clear and practical guidance to Community Wealth Building Partnerships on how to facilitate the finance pillar of community wealth building. This should include any potential role for local authority pension schemes, credit unions, and community share or bond issues.

Citizen participation in Community Wealth Building

125. The Committee has already noted evidence on the importance of ensuring a direct role for communities, both in the development of CWB action plans and in

evaluating their impact through mechanisms such as community audits.

126. Professor Oliver Escobar suggested the Bill presents an ideal opportunity to build on the Scottish Parliament's pioneering use of citizens' panels, describing the Bill as a "quintessential example of ... legislation that would be ideal for a citizens' panel to grapple with and to help with" and suggested that citizens' panels, both at national and local levels, could enhance meaningful engagement with the Bill, and support community-led policy design.
127. Professor Escobar argued that embedding these participatory tools into local implementation plans would not only enhance accountability but also improve future planning by replacing traditional, often lengthy, consultations with more focused and inclusive processes.⁴
128. Matt Pearce (Development Trusts Association Scotland) agreed and said—
- ” There is a big gap between the communities and that next tier, which needs to be considered. We believe that some form of genuine community involvement needs to be mandated in the bill and to be evidenced ... It comes back to the point that communities need to be doing the thing, not having it done to them.¹⁷
129. The Minister said the Scottish Government is—
- ” happy to consider how we measure how successful community wealth building projects have been for communities ... We would need to do quite a bit of thinking about what mechanism we could use to enable communities to hold people to account.¹⁰

130. **The Committee agrees that communities must have a clear role in holding Community Wealth Building Partnerships to account, both to ensure continued community buy-in and to ensure partnerships are delivering for the communities they are intended to support.**
131. **The Committee asks that the Scottish Government develops a mechanism, as part of the guidance produced under section 9 of the Bill, to facilitate this. As suggested by witnesses, this could take the form of citizens' panels, community audits, or another suitable approach.**

Accountability

132. The Bill does not specify how the impact of CWB action plans will be measured or evaluated, leaving this to local authorities and their partners. Witnesses emphasised the importance of good data and identified a lack of consistent data as a barrier to success. Stacey Dingwall (Federation of Small Businesses Scotland) argued that—
- ” Unless we address the issues that we currently have with data collection, there will be no way of seeing whether any progress has been made.¹⁷

133. Witnesses suggested using a mix of quantitative economic indicators, such as jobs and investment, alongside equality-focussed metrics such as access to services, inequality, and satisfaction. Delivery tracking tools were also proposed to monitor progress actions within plans.
134. In addition to general indicators, Stacey Dingwall (Federation of Small Businesses Scotland) strongly advocated for standardised reporting by local authorities around key metrics such as procurement. She argued that this is essential for assessing the value of local authority spending with SMEs, likely to be a significant part of CWB action plans. She highlighted that some councils do not publish data on contracts under £50,000, but this measure could be important for understanding how much wealth is being retained within communities. Without a consistent approach to data collection, she warned, it would be impossible to accurately measure the impact of CWB action plans.¹⁷
135. Witnesses supported the use of targets to assess the impact of the plans, but stressed they must be realistic and account for regional variation. There was broad agreement that any targets set should be locally agreed by each CWB partnership.⁴
136. Responding to concerns about metrics, the Minister said—
- ” At a macro level, it will be very hard to know how much of an impact the bill has had, compared with the range of economic and other measures that are in place. At a local level, local authorities—they already do this—will look at what is important in their local economy. That may differ from economy to economy, depending on their priorities.¹⁰
137. Scottish Government officials confirmed that local partners would be able to set targets in their plans.¹⁰

- 138. The Committee recognises the value of some level of consistency in reporting to support the sharing of best practice across local authority areas. This will enable meaningful comparison but still allow flexibility for place-specific goals. The Committee recommends that the Scottish Government works with COSLA to agree a set of core common metrics that all local authorities will report on that will sit alongside area-specific measures. These common core metrics should be included in the guidance required under section 9 of the Bill and will support the sharing of best practice across the country.**
- 139. More broadly, the Committee invites the Scottish Government to reflect on the Federation of Small Businesses Scotland's concerns about the lack of standardised reporting by local authorities on procurement, and to work with COSLA to develop a more consistent approach.**
- 140. The Committee suggests one aim should be to increase procurement spend locally with SMEs and local businesses, with the level set in each individual community wealth building action plan specific to the local economy. Local authorities should measure and report on this procurement activity.**

141. **The Committee agrees that data collection and agreement on metrics are essential for measuring the impact of Community Wealth Building Action Plans and that goals should be set locally by Community Wealth Building Partnerships as part of the plans, reflecting local conditions.**
142. **Crucially, local communities must be involved in setting these goals and the Committee asks that this be reflected in the guidance produced under section 9 of the Bill.**

Governance

143. Some stakeholders raised concerns about the governance of the proposed CWB partnerships.
144. East Dunbartonshire Council questioned the approach of establishing separate CWB partnerships at all and suggested that existing governance structures, such as Community Planning Partnerships (CPPs) and Regional Economic Partnerships, could be used instead to ensure efficiency, avoid duplication, and ensure alignment between public sector bodies.²⁵
145. CPPs were established by the Community Empowerment (Scotland) Act 2015. Each local authority has a CPP, which brings together public sector bodies, the third sector, and local communities to design and coordinate services that improve outcomes. CPPs produce [Local Outcomes Improvement Plans and Locality Plans](#).
146. Similarly, Councillor Ellen Forson (Clackmannanshire Council)⁴ and Councillor Gail Macgregor (COSLA) expressed concerns about duplication. Councillor Macgregor described the current landscape as "cluttered," and questioned whether the Bill would simply add another tier of discussion to what already exists.¹⁷
147. The Minister said that the Scottish Government had sought to find a balance between local flexibility and national consistency, and that—
- ” Care has been taken to ensure that the advancement of community wealth building in the public policy landscape is light touch and that it complements existing partnerships and policy in linked areas.¹⁰

148. **The Committee is not yet wholly convinced of the rationale for establishing an additional level of governance as proposed in the Bill given that Community Planning Partnerships are already embedded across all 32 local authorities.**
149. **The Committee requests the Scottish Government sets out more its rationale for creating a new structure, rather than utilising existing governance frameworks and expertise.**

Suggested changes to the duties in Sections 5 - 8 of the Bill

150. The Committee received a range of other suggested changes to the statutory duties set out in sections 5 - 8 of the Bill. These are outlined below—

Suggestions in evidence for changes to sections 5 -8 of the Bill.

Organisation(s)	Suggestion
Co-operatives UK, CfVCooperate Scotland LLP, CfV	Changing the wording on the content of CWB action plans from “may include” to “must include” or “should include” to ensure that each of the five pillars of CWB are included.
Community Energy Scotland, CfV	Expanding the list of measures that could be included in CWB action plans to include diversifying ownership of energy assets.
Development Trusts Association Scotland, CfVScottish Community Development Centre, CfVEconomic Development Association Scotland, 4 JuneScottish Enterprise, NHS Greater Glasgow and Clyde, South Lanarkshire Council, 11 June	Requiring CWB action plans to be aligned with Community Action Plans, Local Place Plans, and Local Development Plans.
What Works Centre for Local Economic Growth, CfV	Requiring CWB partnerships to publish a monitoring and evaluation plan alongside CWB action plans that clearly sets out how progress will be measured.
Development Trusts Association Scotland, CfVClackmannanshire Council, 4 June	Requiring that any progress reports include measurable indicators of community involvement, asset ownership and local reinvestment.
Highland Community Planning Partnership, CfV	Requiring a role for participatory budgeting.

151. **The Committee asks the Scottish Government to consider the specific suggestions set out above.**

Further policy actions suggested

152. Although not directly linked to the duty to establish CWB partnerships and publish CWB action plans, wider policy actions were suggested by witnesses to support the practical delivery of CWB, through inclusion in plans. These suggestions are outlined below—

Wider policy actions suggested in evidence.

Organisation(s)	Suggestion
Inverclyde Chamber of Commerce, CfVScottish Local Authorities' Economic Development (SLAED), CfVArgyll & Bute, CfVDundee City Council, CfVParticipants at the engagement event in Alloa	Lowering the procurement threshold for mandatory consideration of community benefits.
Fife Council and Fife Partnership, CfVClackmannanshire Council, 4 JuneCOSLA, 18 June	Increasing the procurement threshold for regulated procurements (currently £50k) and allowing direct awards to local suppliers where community benefits can be demonstrated.
Social Investment Scotland, CfVDevelopment Trusts Association Scotland, CfV	Prioritising social value and community benefit in procurement scoring criteria.
Strathclyde Partnership for Transport & Community Enterprise CfVs	Expanding the definition of supported businesses to which public bodies can restrict participation in tender processes.
Strathclyde Partnership for Transport, CfV	Allowing public bodies to restrict tenders geographically or by size of bidding company (citing the England and Wales Procurement Act 2023 as instructive).
Development Trusts Association Scotland, CfVCommunity Energy Scotland, CfV	Allowing local authorities and public bodies to purchase energy from community energy projects.
Scottish Local Authorities' Economic Development (SLAED), CfVArgyll and Bute Council, CfVDevelopment Trusts Association Scotland, CfVClackmannanshire Council, 4 JuneScottish Enterprise, 11 JuneFederation of Small Businesses Scotland, 18 June	Providing support to SMEs, social enterprises and co-operatives to navigate the procurement landscape.
Participants at the engagements event in Alloa and Irvine	Streamlining the community asset transfer process and strengthening public authorities' powers of compulsory purchase, sale, and community right to buy.
Development Trusts Association Scotland, CfV	That public bodies be required to offer surplus land and assets to community organisations before seeking commercial disposal.
Scottish Trades Union Congress (STUC), CfV	To incentivise co-operatives and other democratic ownership structures, stakeholders suggested measures such as tax relief through the non-domestic rates system. For example, in its written submission, the STUC called for legislation to give workers the right to transition their company into employee ownership.
Community Energy Scotland, CfVEDAS, 4 June C41	Reform planning rules to encourage shared ownership of renewable energy projects.
Community Land Scotland, CfVFuture Economy Scotland, CfV	That the recommendations within the Scottish Government's recent review of Inclusive and Democratic Business Models (IDBMs) be implemented.

153. **The Committee asks the Scottish Government to consider the wider policy suggestions listed above.**
154. **The Committee highlights the evidence heard about the significant role procurement policy can play in supporting community development and driving community wealth building goals. Witnesses pointed to the potential benefits of lowering procurement thresholds to enable greater participation by local SMEs and social enterprises. They also emphasised the value of proactive support from local authorities in guiding and encouraging local organisations through procurement processes, observed by committee members during the visits to Alloa and Irvine.**
155. **In addition to the above suggestions, the Committee recommends ongoing oversight and modernisation of compulsory purchase orders. It also asks that the Scottish Government provides an update on its commitment to introduce compulsory sale orders.**

156. **The Committee also draws the Scottish Government's attention to the [Independent Review of Inclusive and Democratic Business Models \(IDBMs\) in Scotland](#). Specifically, it highlights Recommendation 3, which calls for investment in data and evidence on IDBMs to support policy and service design. The Committee asks the Government to respond to this recommendation, particularly in relation to co-operatives and social enterprises.**

Sections 9 - 10: Guidance about community wealth building

157. Section 9 of the Bill places a duty on Scottish Ministers to issue guidance to assist CWB partnerships in the production of their action plans and the implementation of CWB principles generally. This guidance is also intended to "assist specified public bodies to embed CWB principles during the development of their action plans or corporate plans and associated strategies."¹
158. The Bill lists the specified public bodies as—
- Creative Scotland;
 - Crown Estate Scotland;
 - Highlands and Islands Airports Ltd;
 - Historic Environment Scotland;
 - Integration Joint Boards;
 - National Park Authority;
 - NatureScot;
 - Scottish Police Service;
 - Scottish Canals;
 - Scottish Courts and Tribunals Service;
 - Scottish Environment Protection Agency;
 - Scottish Fire and Rescue Service;
 - Scottish Forestry;
 - Scottish Funding Council;
 - Scottish Futures Trust Ltd;
 - Scottish Land Commission;
 - Scottish National Investment Bank;
 - Special Health Boards;
 - Sportscotland;
 - Scottish Water; and
 - VisitScotland.

159. Scottish Ministers will have the power to amend this list by regulation.
160. Under section 10, both the CWB partnerships established under section 5, and the specified public bodies listed, are required to have "due regard" to the guidance when developing their action plans, corporate plans, and associated delivery strategies.¹
161. The Scottish Government is required to produce this guidance within 18 months of the Bill's commencement.

Stakeholder views

Content of guidance

162. The Committee heard that the Bill's practical impact will depend largely on the content of the guidance issued under section 9.
163. Neil McInroy told the Committee that "the guidance is key" and that many of the questions raised during the Committee's evidence sessions on all sections of the Bill "relate to guidance—for example, how people will be working, what will be in the plans, what the targets are, how we make people actually do what they say they will do, and how resources will be pivoted."⁴
164. When the DPLRC considered the guidance issuing power under section 9 of the Bill, it concluded—
 - ” guidance is considered an integral part of achieving the policy objectives of the Bill. Accordingly, specifying some detail on the content of the guidance on the face of the Bill, such as some further categories or topics that must be included in it, might be appropriate in enabling the Parliament to properly scrutinise the provisions of the Bill.²⁶
165. When the Committee put the DPLRC's findings to the Minister, Scottish Government officials confirmed that discussion was ongoing about what the structure of the guidance would look like, and that the Scottish Government was open to input from the Committee and stakeholders on its content. On whether more information on the content of the guidance could be included in the Bill, officials stated—
 - ” ...we would need to work through whether it would be desirable or appropriate to try to capture all that practice in primary legislation.¹⁰
166. Stakeholders made several suggestions on the content of the guidance. Scottish Enterprise called for a "proportionate focus on outcomes" and for the guidance to cover "how we can be held accountable and measure the impact on local economies of what we do,"⁹ and South Lanarkshire Council called for the guidance to be enabling, rather than prescriptive.⁹
167. During the Committee's visit to Irvine, North Ayrshire Council staff referenced a diagnostic tool developed by the Council when it began CWB work. Participants at that session suggested that something like this tool could be replicated as a starting point for other local authorities, and that this could be included in the CWB

guidance.

168. COSLA highlighted suggestions made at a Scottish Local Authorities' Economic Development (SLAED) event in April 2025 on what should be included in the guidance—
- a glossary of terms;
 - tools for implementation (such as a progression framework);
 - map and rationalise the CWB partnership among existing groups (e.g. Regional Economic Partnerships (REPs) and Community Planning Partnerships (CPPs));
 - detail what is within control at local, regional and national levels;
 - specifically outline what 'good' looks like across different service areas;
 - be linked to potential funding pathways; and/or
 - include a comprehensive funding map of potential funds which could be harnessed to support CWB;
 - include a simple reporting template/guide including a menu of indicators which are optional/customizable with a clear definition of 'local spend'; and
 - promote 'CWB in all policies', cross-policy fertilisation across pillars, akin to 'health in all policies'.²⁷

169. The Committee emphasises that clear and consistent Scottish Government guidance is essential for the successful implementation of community wealth building across Scotland.

170. The Committee welcomes the suggestions from witnesses and respondents on what the guidance should include and draws attention to its recommendations in this regard earlier in this report at paragraphs 113, 124, 130-131, and 138-142.

171. In addition, the Committee recommends that, at a minimum, the guidance should include—

- **Clear expectations for governance arrangements, including how Community Wealth Building Partnerships will interact with existing structures such as Community Planning Partnerships and Regional Economic Partnerships.**
- **Mechanisms for monitoring and evaluation, to track progress and ensure accountability, including a consistent set of reporting metrics to properly assess progress nationally.**
- **Guidance on stakeholder engagement, including how local authorities should work with communities, the third sector, and other public bodies.**

- **Guidance on practical steps Community Wealth Building Partnerships can take to facilitate the finance pillar of community wealth building. This includes any potential role for local authority pension schemes, credit unions, community share and bond issues.**

Specified public bodies

172. The Bill lists several "specified public bodies" which will be required to have "due regard" to the guidance issued under section 9 of the Bill.
173. Witnesses and respondents were generally content with the list of specified public bodies in section 10 required to have "due regard" to the guidance, but highlighted what were considered omissions, including—
- Consumer Scotland;
 - Crofting Commission;
 - Forestry and Land Scotland;
 - Housing associations and registered social landlords;
 - Marine Scotland;
 - Office of the Scottish Charity Regulator;
 - Public sector pension funds;
 - Scottish Housing Regulator;
 - Scottish Prison Service;
 - Social Security Scotland; and
 - Transport Scotland.
174. Clackmannanshire Council also suggested, if possible, including local government pension schemes as specified public bodies, to ensure they also have "due regard" for CWB guidance.²⁸
175. In its report, the DPLRC said there should be a requirement in the Bill for the CWB Partnerships and the specified public bodies to be consulted on the guidance before publication.²⁶ In response, the Deputy First Minister said "the Scottish Government intends to develop the guidance in partnership with the key delivery bodies and other stakeholders".²
176. Similar to the relevant public bodies listed in section 5 of the Bill, section 10 does not set out clear criteria for inclusion in the list of bodies that must have due regard to the guidance. Witnesses again observed that the rationale for inclusion or

exclusion remains unclear.

177. Scottish Government officials explained that—

” the longer "due regard" group list was informed by how many other duties the bodies in that group have. If you look at community planning partnerships, some bodies in that group, such as the Scottish Fire and Rescue Service and the police, are not in the core group. The idea, which is open for discussion, was to separate those with the most economic influence and the ability to make an impact. Everyone can make an economic impact ... but we took a lighter-touch approach to what those bodies would be obliged to do. ¹⁰

178. The Committee is of the view that the criteria used to select the listed bodies is unclear and asks the Scottish Government to specify the criteria for inclusion more clearly.

179. The Committee agrees with the Delegated Powers and Law Reform Committee that Community Wealth Building Partnerships and the specified public bodies should be consulted on the guidance before its publication. The Committee calls on the Scottish Government to engage with these bodies during the development of the guidance.

How "due regard" will operate in practice

180. The Committee heard concerns from stakeholders about the practical implications of requiring public bodies to have "due regard" to guidance issued by the Scottish Government under section 9 of the Bill.

181. Aberdeenshire Council asked—

” How will the government determine if these bodies have placed due regard or not? If they place due regard to the principles yet deliver very little, how will this be monitored and dealt with by government? ¹¹

182. The DPLRC questioned this too and wrote to the Scottish Government for clarification. [In response, the Deputy First Minister and Cabinet Secretary for Gaelic](#) explained that the duty to have due regard, rather than anything stronger, was intended to ensure flexibility. Public bodies would be expected to give the guidance the "appropriate weight while taking into account any other relevant considerations." She also confirmed that the guidance would be developed in partnership with key delivery bodies and stakeholders. The Deputy First Minister argued that this approach is proportionate, avoiding being overly prescriptive, while still embedding CWB principles in public sector decision-making. ²

183. The Scottish Government did not explicitly state, either in the Deputy First Minister's letter or in the Minister for Public Finance's evidence to the Committee, how compliance or engagement with the guidance would be tracked or enforced.

184. The Minister for Public Finance suggested that public bodies would be expected to

demonstrate consideration of the guidance as part of their planning and decision making—

” To my mind, it means that public bodies would have to take the guidance into account and ensure that they have addressed the issues that it contained. The point of having guidance is that it would force public bodies to go through the process of thinking about the issues, such as what they are doing, how they can contribute to the agenda, where their spend goes, and how they can maximise that spend in the right places. ¹⁰

185. On the question of monitoring compliance, Scottish Government officials indicated it may only be tested if a decision is challenged—

” In considering whether a duty to have due regard to a particular matter has been complied with, the courts will scrutinise a decision maker's thought process vigorously. They have described the duty to have due regard as a test of the substance of the matter; it is not a mere box-ticking exercise. ¹⁰

186. The Committee also noted that the Bill does not require the Scottish Government itself to have "due regard" to the guidance and questioned the Minister on this. In response, officials highlighted the provision requiring Ministers to publish a report outlining the actions taken to further the CWB Statement, as required under section 4 of the Bill.

187. The Committee agrees that the guidance must be explicit, clear, and directive. This will ensure that all specified bodies fully understand what is expected of them and can act accordingly.

188. Furthermore, the Committee asks the Scottish Government to set out more clearly how it intends to monitor and evaluate compliance with this duty ahead of Stage 3.

189. The Committee is of the view that the Scottish Government itself should have "due regard" to the community wealth building guidance and the Bill should be amended accordingly.

Conclusion

190. **The Committee supports the aims of the Community Wealth Building (Scotland) Bill and welcomes its introduction as a significant step toward empowering communities and promoting inclusive economic development across Scotland, laying a strong foundation for embedding community wealth building principles and driving meaningful progress.**
191. **During visits to Alloa and Irvine, the Committee saw first-hand the positive impact of the community wealth building approach. The experiences shared by local people clearly illustrated how locally driven economic strategies can strengthen communities, enable collaboration, and deliver tangible benefits.**
192. **The Committee commends the work undertaken in Alloa and Irvine, the other pilot areas, and by those local authorities developing their own approaches. It recognises the transformative potential of community wealth building when consistently supported by local authorities and other public bodies.**
193. **The recommendations in this report are intended to ensure the Bill's aims are achieved and its benefits felt across all communities in Scotland. The Committee invites the Scottish Government to consider these recommendations and the suggestions from stakeholders for additional reforms that could support successful implementation.**
194. **As noted throughout this report, while the Bill introduces a welcome obligation to act, it may not, on its own, enable or necessarily drive implementation. The Bill's success will depend on the quality of the guidance developed under it and alignment with wider policy areas.**
195. **Further legislative and policy changes will be essential to fully realise the Bill's aims. Stakeholders consistently highlighted the importance of reforms in areas such as compulsory sale orders, procurement practices, community empowerment, and asset transfer. The Committee agrees these changes are vital and asks the Scottish Government to outline how the broader policy landscape will be adapted to support the Bill's success.**
196. **In conclusion, with the right support and complementary reforms, the Committee believes this Bill can play a vital role in improving the lives of people across Scotland. The Committee therefore supports the general principles of the Community Wealth Building (Scotland) Bill and recommends to the Parliament that they be agreed to.**

Annexe A - Extract of Minutes

This annexe sets out relevant extracts from the minutes of the Economy and Fair Work Committee throughout the inquiry. Each main heading links to a web-page that gives access to—

- the agenda and public papers for the meeting;
- the Official Report of the meeting (public business only); and
- minutes of the meeting.

[10th Meeting, 2025 \(Session 6\), Wednesday 26 March 2025](#)

Community Wealth Building (Scotland) Bill (In Private): The Committee considered its approach to the scrutiny of the Bill at Stage 1 and agreed to continue consideration at its next meeting.

[11th Meeting, 2025 \(Session 6\), Wednesday 2 April 2025](#)

Community Wealth Building (Scotland) Bill (In Private): The Committee considered its approach to the scrutiny of the Bill at Stage 1 and agreed (1) to launch a call for views; (2) the schedule of witnesses; and (3) to undertake engagement activities.

[18th Meeting, 2025 \(Session 6\), Wednesday 4 June 2025](#)

Community Wealth Building (Scotland) Bill: The Committee took evidence on the Bill at Stage 1 from—

- Professor Oliver Escobar, Chair of Public Policy and Democratic Innovation, University of Edinburgh;
- Councillor Ellen Forson, Leader, Clackmannanshire Council; and
- Neil McInroy, Chair, Economic Development Association Scotland.

Community Wealth Building (Scotland) Bill (In Private): The Committee considered the evidence heard earlier in the meeting.

[19th Meeting, 2025 \(Session 6\), Wednesday 11 June 2025](#)

Community Wealth Building (Scotland) Bill: The Committee took evidence on the Bill at Stage 1 from—

- Dr Emilia Crighton, Director of Public Health, NHS Greater Glasgow and Clyde;
- Jane Martin, Managing Director of Innovation and Investment, Scottish Enterprise; and
- Jackie Taylor, Executive Director Finance and Corporate Resources, South Lanarkshire Council.

Community Wealth Building (Scotland) Bill (In Private): The Committee considered the evidence heard earlier in the meeting under agenda item 3.

20th Meeting, 2025 (Session 6), Wednesday 18 June 2025

Community Wealth Building (Scotland) Bill: The Committee took evidence on the Bill at Stage 1 from—

- Stacey Dingwall, Head of Policy and External Affairs, Federation of Small Businesses Scotland;
- Matt Pearce, Board Member, Development Trusts Association Scotland;
- Morven Taylor, Acting Chief Executive Officer, Communities Housing Trust; and
- Adrian Sargent, Chief Executive Officer, Castle Community Bank;

and then from—

- Calum Lindsay, Policy Manager Environment and Economy; and
- Cllr Gail Macgregor, Environment and Economy Spokesperson, Convention of Scottish Local Authorities (COSLA).

Colin Smyth indicated that he is a member of the Dumfries Town Board.

Daniel Johnson declared an interest as a member of the Federation of Small Businesses.

Community Wealth Building (Scotland) Bill (In Private): The Committee considered the evidence heard earlier under agenda item 3.

21st Meeting, 2025 (Session 6), Wednesday 25 June 2025

Community Wealth Building (Scotland) Bill: The Committee took evidence on the Bill at Stage 1 from—

- Ivan McKee, Minister for Public Finance;
- Stephen White, Head of Community Wealth Building;
- Laura Moffat, Community Wealth Building Policy and Legislation Manager; and
- Caterina Capaldi, Solicitor, Scottish Government.

Community Wealth Building (Scotland) Bill (In Private): The Committee considered the evidence heard earlier in the meeting

24th Meeting, 2025 (Session 6), Wednesday 10 September 2025

Community Wealth Building (Scotland) Bill (In Private): The Committee considered a draft Stage 1 report. Various changes were agreed to, and the Committee agreed to consider a revised draft, in private, at a future meeting.

Stephen Kerr indicated that he is the Convener of the Cross Party Group on Credit Unions. Willie Coffey and Kevin Stewart indicated that they are members of credit unions.

26th Meeting, 2025 (Session 6), Wednesday 24 September 2025

Community Wealth Building (Scotland) Bill (In Private): The Committee considered a

revised draft Stage 1 Report. Various changes were agreed to, and the report was agreed for publication.

Annexe B - Evidence and information gathered

This annexe provides links to—

- oral evidence taken (links to the Official Report of relevant meetings), together with associated written submissions and follow-up correspondence;
- other written submissions; and
- other correspondence.

Oral evidence (and associated submissions and correspondence)

Castle Community Bank

- [Official Report \(Wednesday 18 June 2025\)](#)

Clackmannanshire Council

- [Official Report \(Wednesday 4 June 2025\)](#)
- [Written Submission](#)

Communities Housing Trust

- [Official Report \(Wednesday 18 June 2025\)](#)

COSLA

- [Official Report \(Wednesday 18 June 2025\)](#)
- [Written Submission](#)
- [Evidence session follow-up](#)

Development Trusts Association Scotland

- [Official Report \(Wednesday 18 June 2025\)](#)
- [Written Submission](#)

Economic Development Association Scotland

- [Official Report \(Wednesday 4 June 2025\)](#)

Federation of Small Businesses Scotland

- [Official Report \(Wednesday 18 June 2025\)](#)
- [Written Submission](#)

NHS Greater Glasgow and Clyde

- [Official Report \(Wednesday 11 June 2025\)](#)

Professor Oliver Escobar

- [Official Report \(Wednesday 4 June 2025\)](#)
- [Written Submission](#)

Scottish Enterprise

- [Official Report \(Wednesday 11 June 2025\)](#)

South Lanarkshire Council

- [Official Report \(Wednesday 11 June 2025\)](#)
- [Written Submission](#)

Other written submissions (individuals)

- [Brown, David](#)
- [Eckton, George](#)
- [Gordon, David](#)
- [Matheson, Joanne Elizabeth](#)
- [Pleszak, Lawrence](#)
- [Stavert, Donald](#)
- [Whannel, David](#)

Other written submissions (organisations)

- [Aberdeenshire Council](#)
- [Ardrossan Community Development Trust](#)
- [Argyll and Bute Community Planning Partnership](#)
- [Argyll and Bute Council](#)
- [Association of British Credit Unions Limited](#)
- [Built Environment Forum Scotland](#)
- [Cairngorms National Park Authority](#)

- Centre for Local Economic Strategies
- Clackmannanshire Third Sector Interface
- CLD Standards Council Scotland
- Colleges Scotland
- Comhairle nan Eilean Siar
- Community Energy Scotland
- Community Enterprise
- Community Land Scotland
- Community Woodlands Association
- Construction Industry Training Board
- Co-operate Scotland LLP
- Co-operatives UK
- Creative Scotland
- Crown Estate Scotland
- Dumfries and Galloway Council
- Dundee City Council
- Eala Impacts CIC
- East Ayrshire Council
- East Dunbartonshire Council
- East Lothian Council
- Edinburgh College
- Edinburgh Fair Work Action Group
- Engage Renfrewshire
- Federation of Master Builders
- Fife Council & Fife Partnership
- Flexibility Works
- Future Economy Scotland
- Highland Community Planning Partnership
- Highland Third Sector Interface

- [Highlands and Islands Enterprise](#)
- [Historic Environment Scotland](#)
- [Homes for Scotland](#)
- [INDEZ Ltd](#)
- [Inverclyde Chamber of Commerce](#)
- [King's and Lord Treasurer's Remembrancer](#)
- [Moray Council](#)
- [Nestrans \(Regional Transport Partnership for North East Scotland\)](#)
- [NHS Ayrshire & Arran](#)
- [NHS Grampian](#)
- [NHS Highland](#)
- [NHS Lothian](#)
- [NHS National Services Scotland](#)
- [North Ayrshire Council](#)
- [Police Scotland](#)
- [Scotland's Towns Partnership](#)
- [Scottish Borders Council](#)
- [Scottish Community Alliance](#)
- [Scottish Community Development Centre](#)
- [Scottish Funding Council](#)
- [Scottish Futures Trust](#)
- [Scottish Grocers' Federation](#)
- [Scottish Land and Estates](#)
- [Scottish Land Commission](#)
- [Scottish Local Authorities Economic Development](#)
- [Scottish Property Federation](#)
- [Scottish Trades Union Congress](#)
- [Shetland Islands Council](#)
- [Skills Development Scotland](#)

- [Social Enterprise Scotland](#)
- [Social Investment Scotland](#)
- [South East of Scotland Transport Partnership](#)
- [South of Scotland Enterprise](#)
- [sportscotland](#)
- [SSEN Transmission](#)
- [Strathclyde Partnership for Transport](#)
- [Supplier Development Programme](#)
- [Sustrans](#)
- [The City of Edinburgh Council](#)
- [The Highland Council](#)
- [The Highlands and Islands Transport Partnership](#)
- [Third Revolution Projects](#)
- [University of Edinburgh](#)
- [Visitscotland](#)
- [WEAll Scotland](#)
- [West Dunbartonshire Council](#)
- [West Lothian Council](#)
- [What Works Centre for Local Economic Growth](#)

Other correspondence

Economy and fair Work Committee

- [Letter from the Minister for Parliamentary Business, 14 April 2025](#)
- [Letter from the Local Government, Housing and Planning Committee, 21 May 2025](#)

Delegated Powers and Law Reform Committee

- [Letter to the Deputy First Minister and Cabinet Secretary for Economy and Gaelic, 5 June 2025](#)
- [Letter from the Deputy First Minister and Cabinet Secretary for Economy and Gaelic, 19 June 2025](#)

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