

1

2

# Greenhouse Gas Emissions of Food Waste Disposal Options for UK Retailers

3

4

5

J.A. Moulta, S.R. Allan<sup>c</sup>, C.N. Hewitt<sup>a</sup>, M. Berners-Lee<sup>b,c,\*</sup>

6

7

<sup>a</sup> Lancaster Environment Centre, Lancaster University, Lancaster LA1 4YQ, UK

8

<sup>b</sup> Institute for Social Futures, Lancaster University, Lancaster LA1 4YQ, UK

9

<sup>c</sup> Small World Consulting Ltd, Lancaster Environment Centre, Lancaster University, Lancaster LA1  
4YQ, UK

10

11

12

13 **Abstract**

14 Food retailers are under increasing political and social pressure to reduce both the amount of food  
15 that they waste and the amount of greenhouse gases (GHGs) that their food retailing activities incur.  
16 For completeness, when assessing the ‘carbon footprint’ of their business activities, food retailers  
17 should also included the greenhouse gas emissions caused by their disposal of waste food, which  
18 will vary with the waste disposal option used. However, there is lack of quantitative guidance for  
19 food retailers on the net GHG emissions that are incurred in the disposal of specific food types by  
20 the various disposal options available. Here, we calculate the net GHG emissions of eight different  
21 waste disposal options for five core food types using life cycle assessment, accounting for both  
22 emissions incurred in transport and processing, and those mitigated by the creation of useful  
23 products. We also assess the extent to which the embodied emissions in waste foods at the retail  
24 checkout can be mitigated by each disposal option. In addition to food specific results, we calculate  
25 mass-weighted averages using data from a mid-sized retail chain. We find a strong correlation  
26 between net emissions and the energy density of foods, and the following mass weighted disposal  
27 hierarchy (from best to worst, with respect to greenhouse gas emissions): donation of edible food  
28 to food banks; anaerobic digestion; conversion to animal feed; incineration with energy recovery;  
29 aerobic composting; landfill with gas collection and utilisation; landfill with gas collection and  
30 flaring; landfill without gas collection. If waste food from retailers is unfit for human consumption,  
31 to minimise greenhouse gas emissions it should be disposed of by conversion to animal feed or  
32 anaerobic digestion. For all food types, landfill is the worst disposal option.

33

34 **Key Words**

35 Food waste; Disposal options; Carbon footprint; Greenhouse gas emissions; Food retailers

36

37 **1. Introduction**

38 Food waste is major global problem with social, economic and environmental implications.  
39 Reducing food waste is a challenge faced by governments, charitable organisations, corporations  
40 and individuals alike, with the United Nations aiming to halve global food waste per capita at the  
41 retail and consumer level by 2030 (UN, 2015). Despite innovations in consumer demand modelling,  
42 storage, packaging and the use of price-cutting to reduce waste, some retail food waste is inevitable,  
43 leaving food retailers with decisions as to how to best dispose of this waste.

44 The disposal options available to a food retailer for any given food depend on several factors:  
45 the food's condition; whether the food's expiry date has passed; and whether the food is plant-  
46 derived or contains components of animal origin. Where it is safe to do so, unsold foods can be  
47 donated for human consumption; however in Europe at least, foods that have spoiled or passed  
48 their 'use-by' date cannot be donated or redistributed for human consumption (European  
49 Commission, No 1169/2011). Foods unsuitable for human consumption can be used for animal feed,  
50 providing they do not present any health risks (European Commission, No 68/2013). The recycling  
51 of 'vegetal' foods (fruits, vegetables and cereal grains) as animal feed is generally encouraged  
52 (Wadhwa & Bakshi, 2013), providing the foodstuff has not contacted animal products during its  
53 lifetime or spoiled (Lancashire County Council, 2016). The use and disposal of animal by-products  
54 (ABPs; foods no longer intended for human consumption consisting of or containing animal  
55 products) from food retailers is strictly regulated (European Commission, No 142/2011; European  
56 Commission, No 1069/2009), with only 'lower risk' ABPs (vegetarian bakery and confectionery

57 products, milk and products, eggs and products, animal fats and fish oils) eligible for use as feed  
58 (DEFRA & APHA, 2014b). Greater risk ABPs ('medium' risk foods containing cooked or fully pre-  
59 cooked meat or fish products; and 'higher' risk foods containing raw, cured or partially cooked meat  
60 or fish products) can be sent to landfill (with a 20 kg/week limit applying to higher risk ABPs)  
61 (European Commission, No 142/2011). Other disposal options for food waste by retailers include  
62 conversion to pet food (except for higher risk ABPs) (DEFRA & APHA, 2014c); rendering (ReFood,  
63 2014); ensiling of fish wastes, incineration; anaerobic digestion; composting; land application (direct  
64 for egg and shellfish shells, after heat-treatment for all other ABPs) and conversion to fertilizer or  
65 soil improver (DEFRA & APHA, 2014a).

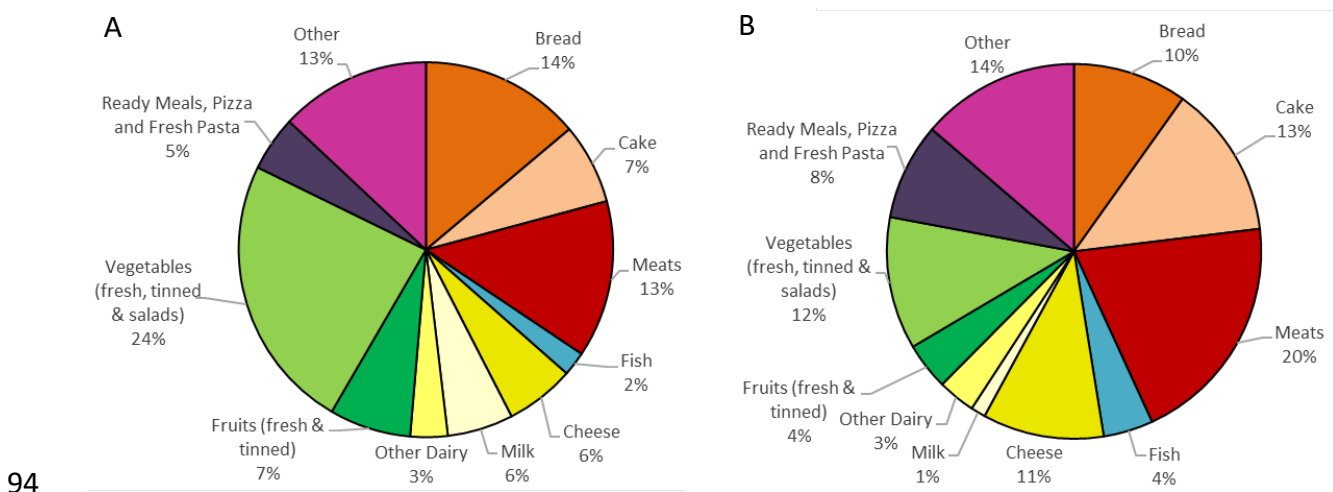
66 Anaerobic digestion (controlled anoxic microbial degradation of organic matter) of commercial  
67 food waste is increasingly popular (Ariunbaatar, et al., 2016; Carlsson, et al., 2015). It is now  
68 generally favoured over composting as a means of processing commercial food waste (DEFRA,  
69 2011a; ReFood, 2014), producing methane-rich biogas and nutrient rich digestate. Incineration is  
70 also growing in popularity (DEFRA, 2014) as a means of deriving energy from high-energy foodstuffs  
71 (San Martin, et al., 2016), particularly high risk ABPs (ReFood, 2014). Landfill remains a major end-  
72 destination for food waste from retail despite taxation (currently £84.40/tonne in the UK) (HM  
73 Revenue & Customs, 2016a) and incurring substantial methane emissions.

74 Annual food wastages by the UK retail sector are estimated at 250 kt (WRAP, 2017). Of this, ~2%  
75 is redistributed (donated) to people, ~10% is converted to animal feed, and ~30% is managed  
76 through each of recycling (anaerobic digestion and composting), recovery (incineration and landfill  
77 with energy recovery) and disposal (sewer and landfill without energy recovery) routes (WRAP,  
78 2015). Such proportions are contrary to the objectives of food waste management hierarchies  
79 published by US and European government agencies (EPA, 2017; European Commission,

80 2008/98/EC) which encourage donation and conversion to animal feed whilst discouraging disposal  
 81 to landfill and incineration.

82 Environmental impact is an integral factor influencing food waste management decisions made  
 83 by retailers. These impacts can include GHG emissions, water use and pollution of water, air and soil  
 84 systems. However, for this study we focus on GHG emissions only. The carbon footprint of any given  
 85 food waste management pathway is inherently dependant on the composition of the food being  
 86 disposed of and of the disposal pathway used. However, there is currently little information on food-  
 87 type specific waste management emissions for food retailers, with most published food waste  
 88 management hierarchies being based on a heterogeneous mix of food waste.

89 In prior work, the food wastage from a mid-sized food retail chain in the UK was investigated  
 90 (Figure 1). Bakery goods, dairy, fruit & vegetables, meats and fish collectively accounted for 82% of  
 91 waste by weight. Similar results were reported by a major food retailer, with bakery, fresh fruit and  
 92 vegetable produce, dairy, meat and fish making up 74% by weight of the chain's food waste in 2014  
 93 (Tesco, 2014).



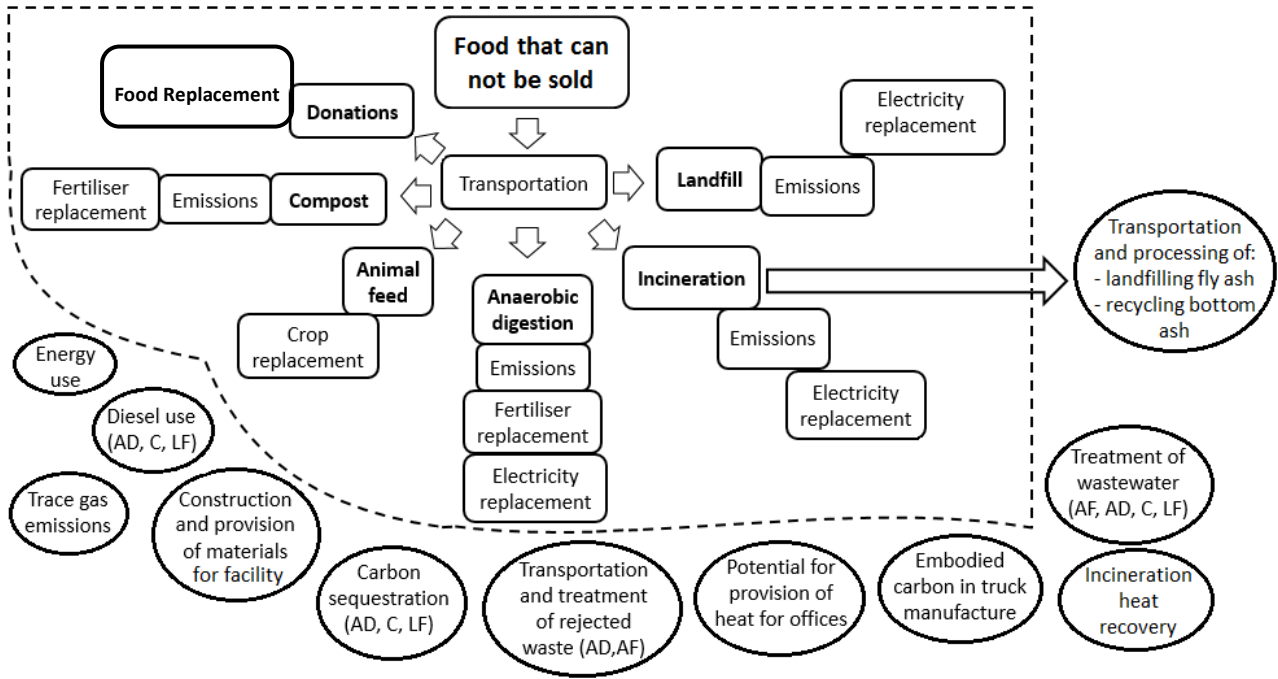
95 **Figure 1:** Annual food retail waste from a mid-sized (~28 outlets) supermarket chain in the UK, proportioned: **a)**  
 96 **by mass (kg) b) by value (£).**

97

98 In this study, we evaluate the net greenhouse gas emissions resulting from the individual  
99 disposal of unsold bread, cheese, fruit and vegetables (F&V), fish and meat from the point of  
100 potential sale in a supermarket through eight disposal options: donation of edible food to a  
101 food bank or redistribution charity for human consumption ('donation'); conversion to wet  
102 animal feed at a feed processing facility ('animal feed' or 'conversion to feed'); anaerobic  
103 digestion; composting; large modern UK landfill capturing 70% of produced methane  
104 (Gregory, et al., 2014); and global average landfill with 20% methane capture (IPCC, 2006);  
105 landfill with no gas collection infrastructure. Some of these disposal options are hypothetical  
106 for certain foods, such as conversion to raw meat and fish to animal feed, due to the  
107 aforementioned regulations in the UK, but are included for completeness of GHG emissions.

## 108 **2. Methods and Data**

109 We employ a life cycle assessment (LCA) approach to evaluating net GHG emissions from each  
110 disposal option. We do not consider food-carbon returned to the atmosphere as carbon dioxide,  
111 since it was originally sequestered through photosynthesis, but do consider other emissions both  
112 incurred and mitigated at all stages of each disposal option, from transportation to processing  
113 facility or end of life destination. Our system boundaries are shown in Figure 2 and the assumptions  
114 used are listed in Table 1. GHG emissions are evaluated in terms of carbon dioxide equivalents per  
115 tonne of food waste (kg CO<sub>2</sub>e/t FW). We use a global warming potential (GWP) of 25 for methane  
116 emissions (IPCC, 2007). Nutritional content/profile/chemical composition data and embodied  
117 carbon ( $E_{store}$ ) values for each food type are shown in Table 2.  $E_{store}$  values include all major life cycle  
118 stages up to the checkout: production, processing, transport, packaging and supermarket  
119 operations, and were obtained from previous work (Hoolohan et al., 2013). The emissions factors  
120 used to generate these values are detailed elsewhere (Berners-Lee & Hoolohan, 2012). Emissions  
121 factors used in this analysis are detailed in Table 3.



122

123 **Figure 2 System boundaries for the LCA of food waste management pathways.** Adapted from (Rajaeifar et al., 2015).

124 System boundary is denoted by the dashed line. AF- animal feed; AD- anaerobic digestion; C- compost; LF- landfill.

125

**Table 1** Assumptions used for all food waste disposal scenarios.

<b>Assumption</b>	<b>Relevant Scenario</b>
All food masses were exclusive of food packaging.	All
Food waste separation was assumed to occur at the retail store, causing no emissions.	All
Transportation to the nearest available facility for each scenario was assumed.	All
All food waste processing systems process all received waste.	All
Round trip distance is approximate to the square root of the average land area served per disposal site.	All
Each leg of a transport route, i.e. the outward and return journeys, are identical in every respect.	All
Supermarkets and all process/end of life destinations are evenly distributed across the UK. Every site within one site type serves the same land area, with no overlap. Average land area served by each site is equal to the total UK land area divided by the number of the type of site.	All
All food is edible for humans, and thus also suitable for animal feed.	Donation, Animal Feed
A refrigerated 3.5-7.5t heavy goods vehicle (HGV) is used for transport of perishable food types (cheese, meat and fish), whilst a non-refrigerated equivalent was used for semi-perishable foods (bread, fruit & vegetables).	Donation
Mitigated emissions from consumption of the food ( $M_D$ ) is equal to the embodied emissions of the food at the supermarket ( $E_{store}$ ).	Donation
Food waste is transported in a 26 tonne HGV (akin to waste collection vehicles in common use across the UK)	All except donation
Long term soil carbon sequestration from food compost and digestate is not significant.	Anaerobic Digestion, Composting
No losses of nitrogen, phosphorous or potassium occurs during digestion.	Anaerobic Digestion
For composting 6% losses of nitrogen (1% to $N_2O$ , 5% to $NH_3$ ).	Composting
100% of $CH_4$ produced was assumed to be collected and converted to electricity on site.	Anaerobic Digestion
Electricity and heat requirement for the anaerobic digestion process is approximately proportional to the total solids (TS) content of the foods (although the energy used is typically sourced from the process itself)	Anaerobic Digestion
No fossil fuel-derived emissions were incurred in the incineration process.	Incineration
Transportation distance to each landfill type was the same.	Landfill



**Table 2** Nutritional content, chemical composition and embodied carbon emissions for each food type

Property	Food Type					Reference(s)
	Bread	Cheese	F&V	Fish	Meat	
Embodied Carbon (kgCO <sub>2</sub> e/t)	1400	13700	2500	2700	13800	(Hoolohan et al., 2013)
Energy (kcal/kg)	2740	4040	369.5	1178.7	2187.5	(FAO, 2016) (USDA, 2017)
Protein (g/kg)	106.7	228.7	10.2	192.8	152.9	(FAO, 2016) (USDA, 2017)
Kjedahl Nitrogen (g/kg)	17.07	36.59	1.64	30.85	24.47	(AOAC, 2000)
Phosphorous (g/kg)	1.29	4.55	0.31	2.05	1.58	(FAO, 2016) (USDA, 2017)
Potassium (g/kg)	14.1	0.76	3.65	3.60	2.31	(FAO, 2016) (USDA, 2017)
Water (%)	35	37	85	75	66	(USDA, 2017) (USDA, 2013)
Total Solids, TS (%)	65	63	15	25	33	Calculated from USDA data on water content
Volatile Solids/Total Solids, VS/TS	0.87	0.95	0.95	0.98	0.98	(Carlsson & Uldal, 2009)
Specific methane potential (m <sup>3</sup> CH <sub>4</sub> /t VS)	350	520	666	930	930	(Carlsson & Uldal, 2009)

**Table 3** Emissions Factors for all Scenarios

<b>Emissions Factor</b>	<b>Emissions</b>	<b>Relevant Scenario(s)</b>	<b>Reference(s)</b>
Transport, Rigid HGV (>3.5 - 7.5 tonnes)	0.64 kgCO <sub>2</sub> e/(km t FW)	Donation: Bread and F&V	(BEIS, 2017b)
Transport, Rigid HGV (>3.5 - 7.5 tonnes), Refrigerated	0.77 kgCO <sub>2</sub> e/(km t FW)	Donation: Cheese, Fish and Meat	(BEIS, 2017b)
Transport, Rigid HGV (>17 tonnes)	0.20 kgCO <sub>2</sub> e/(km t FW)	All except Donation	(BEIS, 2017b)
Food to Feed Process	7.28 kgCO <sub>2</sub> e/t FW	Animal Feed	(Kim & Kim, 2010; Takata, et al., 2012)
Embodied emissions in animal feeds	Oats: 380 kgCO <sub>2</sub> e/t Soybean Meal: 2700 kgCO <sub>2</sub> e/t	Animal Feed	(Mogensen, et al., 2012)
Parasitic Electricity and Heat requirement of the anaerobic digestion process for heterogeneous food waste	82.83 kgCO <sub>2</sub> e/t FW	Anaerobic digestion	(Banks, et al., 2011b) (Banks, et al., 2011a).
Embodied emissions in mineral fertilizers	N-fertilizer: 5.62 kgCO <sub>2</sub> e/kg N P-fertilizer: 1.47 kgCO <sub>2</sub> e/kg P <sub>2</sub> O <sub>5</sub> K-fertilizer: 1.45 kgCO <sub>2</sub> e/kg K <sub>2</sub> O	Anaerobic digestion, Composting	(FAO, 2015; Kool, et al., 2012).
Embodied emissions in grid electricity	0.446 kgCO <sub>2</sub> e/kWh	Anaerobic digestion, Incineration, Landfill	(BEIS, 2017b).
Composting Process	44.26 kgCO <sub>2</sub> e/t FW	Composting	(Kim & Kim, 2010; Nilsson, 2013; Takata, et al., 2012)

## 1 2.1. Transport Modelling

2 We assume that waste food is transported from the retail outlet to the nearest appropriate facility  
3 for each disposal option. Emissions are based on round trips of distance approximate to the square  
4 root of the average land area served per site, calculated by dividing the number of each site type in  
5 the UK (Table 4) by the total UK land area (see *S.I. Transport*). Resulting distances compared  
6 favourably to the data used in the Waste and Resources Assessment Tool for the Environment  
7 (WRATE) on average journey distances to landfills and incinerators (BEIS, 2017a). Vehicle type and  
8 emissions data were taken from the most recent UK Government Department of Business, Energy  
9 and Industrial Strategy dataset on GHG Reporting (BEIS, 2017b); emissions were converted from  
10 kgCO<sub>2</sub>e/km to kgCO<sub>2</sub>e/t FW by calculating average vehicle load (see *S.I. Transport*).

11 **Table 4** Number of disposal sites for each disposal option

Disposal Option	Site Type	Number	Reference(s)
Donation	Food banks & redistribution centre	2085	(Guardian, 2017) (IFAN, 2017)
Animal feed	Animal feed Processing facility	50	Estimate
Anaerobic digestion	Anaerobic digestion facility	266	(WRAP, 2017)
Composting	Composting facility	330	(WRAP, 2015)
Incineration	Municipal solid waste incinerator	39	(UKWIN, 2017)
Landfill	Non-hazardous operational landfill	594	(HM Revenue & Customs, 2016) (SEPA, 2015)

12

## 13 2.2. Processing Facility/End of Life Destination Modelling

### 14 2.2.1. Donation

15 In the donation scenario, unsold (“waste”) food is passed on to end consumers at the donation site,  
16 without incurring any further emissions except for those related to transport. We assume that  
17 refrigeration emissions are the same as would be incurred by households. The number of donation

18 sites in the UK was taken as the combined total of independent food banks (712) identified by the  
19 Independent Food Aid Network food banks as of May 2017 (IFAN, 2017), and redistribution centres  
20 (1373) operating within the Trussell Trust network (Guardian, 2017). All donated food is assumed  
21 to be passed on to consumers, who are then assumed to waste the same proportion of each food  
22 type as do supermarket customers (i.e. donated and purchased food are treated the same in our  
23 analysis). Emissions mitigated by donation ( $M_D$ ) are equal to the emissions embodied in the food at  
24 the supermarket store ( $M_D = E_{store}$ ).

### 25 ***2.2.2. Animal Feed***

26 In the animal feed scenario, food waste is converted to wet animal feed by being shredded, with  
27 addition of necessary substrates, incurring emissions ( $E_{AF}$ ). The value used for  $E_{AF}$  was taken as the  
28 average of two previously reported values (Kim & Kim, 2010; Takata, et al., 2012). For the purposes  
29 of this study, the production of wet feed was deemed the end-point of the disposal option, so  
30 onward transport was not considered. We assume that food-waste derived animal feeds replace a  
31 mix of two selected conventional feeds (oats and soybean meal) (Eriksson, et al., 2015), mitigating  
32 the emissions that would otherwise have occurred from the production of these feeds ( $M_{AF}$ ). The  
33 mass of oats and soybean meal replaced was based on the energy density (kcal/100 g) and protein  
34 density (g/100 g) of each food relative to those of oats and soybean meal. The embodied emissions  
35 in oats and soybean meal feeds were taken to be 380 kgCO<sub>2</sub>e/t and 2700 kgCO<sub>2</sub>e/t respectively,  
36 including emissions from production, transport and land-use change (Mogensen, et al., 2012). The  
37 energy and protein contents of Bread and Cheese were based on data for Wheat Bread (Item Code  
38 18064) and Cheddar Cheese (Item Code 1009) taken from the United States Department of  
39 Agriculture (USDA) food composition database (USDA, 2017). Energy and protein contents of F&V,  
40 Fish, Meat, Oats and Soybean Meal were calculated from the USDA food composition data (USDA,  
41 2017) for various relevant commodities listed in the Food and Agriculture Organisation (FAO) food

42 balance sheets (FAO, 2016), weighted by FAO food balance sheet data on UK supply tonnage for  
43 each commodity (FAO, 2016). Methodology details are described in *S.I. Nutritional Profiles and S.I.*  
44 *Animal Feed*.

### 45 **2.2.3. Anaerobic Digestion**

46 In the anaerobic digestion scenario, food waste is converted to biogas and digestate at a digestion  
47 facility. Emissions incurred at the facility ( $E_{AD}$ ) were taken to be those associated with the parasitic  
48 electricity and heat requirement of the digestion process, (183.7 kWh/t heterogeneous FW) (Banks,  
49 et al., 2011b), proportioned to the total solids (TS) content of the food (see *S.I Anaerobic Digestion*),  
50 plus the emissions from natural gas used during on-site electricity generation (0.96 kgCO<sub>2</sub>e/t FW)  
51 (Banks, et al., 2011a). All biogas is assumed to be captured and the methane combusted to generate  
52 electricity, mitigating emissions which would otherwise have occurred in the generation of grid  
53 electricity ( $M_{AD, GE}$ ), while the non-combustible CO<sub>2</sub> is simply released, without incurring further  
54 emissions, since it is of biogenic origin. Digestate substitutes for mineral fertilizers ( $M_{AD, MF}$ ),  
55 mitigating the emissions that incur during the production of nitrogen (N), phosphorous (P) and  
56 potassium (K) fertilizers. Total nutrient contents of input food-materials are typically not  
57 significantly altered by the anaerobic digestion process (WRAP, 2016), thus we have assumed that  
58 no NPK losses occur during the digestion process.

59 Methane generation potentials (m<sup>3</sup> CH<sub>4</sub>/t FW) were calculated using Equation 1 (Eriksson, et al.,  
60 2015), where VS is the percentage volatile solids and Specific Production Factor (m<sup>3</sup> CH<sub>4</sub>/t VS) is the  
61 average volume of methane generated per tonne of volatile solids of a given food type. VS values  
62 were calculated from USDA total solids (TS) data (Table 2) and VS/TS ratios (Carlsson & Uldal, 2009).

63           **Equation 1:**                     $CH_4 \text{ generated} = VS \times \text{Specific Production Factor}$

64    The thermal energy content of methane (39,820 kJ/m<sup>3</sup>) was converted to electrical units (11.07  
65    kWh/m<sup>3</sup>) using a 35% conversion efficiency factor (Banks, 2009). The average emission factor for UK  
66    grid electricity was then applied (BEIS, 2017b).

67    Emissions mitigated by use of the digestate produced ( $M_{AD, MF}$ ) were based on the nitrogen (N),  
68    phosphorous (P) and potassium (K) content of the undigested food. Nitrogen contents were  
69    approximated from protein contents by the Kjeldahl method, where nitrogen mass is taken to be  
70    4/25 that of protein (AOAC, 2000). Phosphorous and potassium contents were taken directly from  
71    the USDA food composition database (USDA, 2017) for Wheat Bread (Item Code 18064) and  
72    Cheddar Cheese (Item Code 1009), and weighted by UK supply tonnage of relevant commodities  
73    listed in the FAO food balance sheets for F&V, Fish and Meat, using identical methods to those used  
74    in the calculation of  $M_{AF}$  (see *S.I Feed and Fertilizer Replacement*). Phosphorous and potassium  
75    contents were then converted to phosphate (P<sub>2</sub>O<sub>5</sub>) and potassium oxide (K<sub>2</sub>O) contents, based on  
76    relative molecular masses, to quantify mineral fertilizer replacement. Individual embodied  
77    emissions in nitrogen, phosphorous and potassium fertilizers were taken from FAO data for Western  
78    Europe (FAO, 2015; Kool, et al., 2012). We assume that food-based digestates contain very little  
79    lignin and thus do not make a significant contribution to long term soil carbon sequestration.

#### 80    **2.2.4. Composting**

81    In our composting scenario, we assume composting takes place at a commercial facility in an open-  
82    windrow system, with optimal temperature and concentrations of carbon, nitrogen and oxygen  
83    maintained throughout, ensuring complete aerobic composting, with the process meeting EU  
84    regulations. Some non-biogenic emissions are incurred in the composting process ( $E_c$ ), because  
85    diesel and electricity are used at the facility and additives are used for maintaining the aerobic

86 conditions of the compost. Our  $E_C$  value was taken as the average of those from three sources (Kim  
87 & Kim, 2010; Nilsson, 2013; Takata, et al., 2012). Compost has value as both a fertilizer and soil  
88 conditioner (WRAP, 2016). Here we assume it is used as a mineral fertilizer replacement and hence  
89 emissions mitigated by its use to replace mineral fertilizer ( $M_C$ ) were calculated in the same way as  
90 for digestate in the anaerobic digestion scenario. As shown in Table 1, we assume that 6% of the  
91 nitrogen is lost during composting (Pardo, et al., 2015). The same assumption concerning soil carbon  
92 sequestration used in the Anaerobic Digestion scenario is applied to food-based composts.

### 93 ***2.2.5. Incineration (with electricity generation)***

94 In the incineration scenario, it is assumed that food waste is combusted completely in a municipal  
95 solid waste (MSW) incinerator, without incurring any non-biogenic emissions. Volumes of ash were  
96 assumed to be negligible and hence emissions arising from disposal of the ash were not considered.  
97 Net thermal energy from combustion was used to generate electricity on site, mitigating emissions  
98 that would otherwise have occurred from grid electricity generation ( $M_I$ ).

99  $M_I$  values were calculated using Equation 2, where N.E.R is net energy released,  $\eta_{el}$  is electrical  
100 conversion efficiency and  $Grid_{el}$  is the emissions intensity of grid electricity. A value of 22% was used  
101 for  $\eta_{el}$  (Baddeley, et al., 2011). N.E.R was calculated using Equation 3, where  $E_C$  is the energy content  
102 in the food,  $W_C$  is the water content, and  $W_B$  is the energy required to heat a unit of water to boiling  
103 point and then to boil it.  $E_C$  was calculated from USDA and FAO data as previously described (FAO,  
104 2016; USDA, 2017).  $W_C$  data for Wheat Bread (Item Code 18064) and Cheddar Cheese (Item Code  
105 1009) taken from the USDA food composition database (USDA, 2017) were applied to Bread and  
106 Cheese respectively. The  $W_C$  of Meat was taken as the average water content of typical common  
107 raw meats (USDA, 2013). The  $W_C$  of F&V and Fish were approximated from USDA data (USDA, 2017)  
108 on the water contents of representative foods commonly consumed in the UK (for F&V: apples,

109 bananas, grapes, oranges, tomatoes, carrots, peas and lettuce; for Fish: tuna, salmon, cod and  
110 prawns).  $W_B$  was calculated using Equation 4, where  $T_1$  is the boiling temperature of water (373K),  
111  $T_2$  is the starting temperature of the water (taken as 298K),  $W_{Sp.H.C}$  is the specific heat capacity of  
112 water (4.19 KJ/kg/K) and  $W_{L.H.C}$  is the latent heat of vaporisation of water (2257 kJ/kg).

113 **Equation 2:** 
$$M_I = N.E.R \times \eta_{el} \times Grid_{el}$$

114 **Equation 3:** 
$$N.E.R = E_C - (W_C \times W_B)$$

115 **Equation 4:** 
$$W_B = [(T_1 - T_2) \times W_{Sp.H.C}] + W_{L.H.C}$$

116 In place of a process emissions factor, gross thermal energy outputs were reduced by 15.5% to  
117 mimic the parasitic heat loss to the walls of the incinerator (Nixon, et al., 2013). In cases where net  
118 energy output was negative, i.e. thermal energy had to be inputted into the incinerator to achieve  
119 complete combustion, the thermal energy was increased by 15.5%.

#### 120 **2.2.6. Landfilling (with and without gas collection)**

121 When food is deposited in landfill, it decomposes over time under anoxic conditions producing  
122 landfill gas (LFG), mainly methane ( $CH_4$ ) and  $CO_2$ . Over time some of the methane is oxidised to  $CO_2$   
123 in covering soils. The majority of methane generated within UK landfills is flared or utilised (Gregory,  
124 et al., 2003). We investigate three landfill scenarios. In the first we assume best practice in which  
125 70% of gases are collected and used for electricity generation. In the second we assume, allowing  
126 for some leakage, that 70% of gases are collected and flared (i.e. converted to  $CO_2$  and water). In  
127 the third scenario it is assumed that produced gases are simply vented to the atmosphere. For all  
128 three scenarios it is assumed that food is immediately buried on arrival, then left undisturbed,  
129 without incurring onsite transport-related emissions. The number of landfills in the UK was taken  
130 as the sum of non-hazardous operationally active sites in England, Wales and Northern Ireland (HM



131 Revenue & Customs, 2016b) and Scotland (SEPA, 2015). Methane emissions ( $E_{LF}$ ) were calculated  
132 by Equation 5 (IPCC, 2006), where  $CH_4$  generated is calculated in the same way as described in  
133 section 2.2.3. Anaerobic Digestion  $CH_4$  oxidised is the proportion of generated methane oxidised to  
134  $CO_2$  in covering soils. Oxidation rates of 20% and 10% were applied for landfills with and without  
135 gas collection systems respectively (EPA, 2015). Where gas is flared we assume 100% destruction  
136 efficiency of  $CH_4$  to  $CO_2$ . Where electricity is generated, mitigation is calculated in the same way as  
137 for the Anaerobic Digestion scenario.

138 **Equation 5:**

$$139 \quad CH_4 \text{ emitted} = (CH_4 \text{ generated} - CH_4 \text{ collected}) \times (1 - \% CH_4 \text{ oxidised})$$

### 140 **2.3. Out of Scope Emissions and Uncertainties**

141 Several activities are outside of the system boundaries shown in Figure 2 and thus any emissions  
142 associated with these activities are excluded from evaluation. Specifically, for all scenarios, the  
143 following activities were excluded from the evaluation: energy consumed at facilities that is not  
144 directly used for food waste conversion; trace gas emissions other than carbon dioxide, methane  
145 and nitrous oxide; facility construction and maintenance; local heating; employee activities at sites;  
146 and transport vehicle manufacture. For anaerobic digestion, composting and landfill scenarios,  
147 onsite vehicular diesel emissions, emissions from transport and land application of digestate and  
148 compost, and emissions mitigated through carbon sequestration were excluded from the analysis.  
149 Transport and treatment of wastewater and other wastes were also excluded, as it was assumed for  
150 simplification that no wastes were generated in any scenarios. Similarly, it was assumed that  
151 volumes of fly and bottom ash from incineration of food waste were negligible, since it was assumed  
152 that food waste did not include packaging and therefore was 100% organic matter. All life cycle  
153 analyses contain uncertainties that are difficult to quantify. Values used here for the embodied

154 emissions in foods are derived from a number of secondary sources, selected on the basis of fit to  
155 the specific supply chains used by the case study retailer and credibility of the sources. Emissions  
156 factors quotes by different sources generally agree to within a factor of two. Uncertainty around  
157 transport emissions arises from both the emissions factors used and the assumptions relating to  
158 average distances. Both are also estimated to be accurate to within a factor of two. Overall transport  
159 emissions are a small component of all of our scenarios, making their uncertainty less important.  
160 Uncertainty also exists as to emissions and other outputs arising from the different disposal  
161 processes of composting, anaerobic digestion, incineration and landfill, although less so than for the  
162 upstream emissions, since they can be directly measured. The core findings in this paper are  
163 sufficiently clear cut as to be resilient to the uncertainties listed above.

### 164 **3. Results and Discussion**

165 Table 5 shows the emissions (arising or mitigated) through every term considered in each disposal  
166 option. Transport emissions occur in each disposal option, and are most influenced by the number  
167 of disposal sites, and consequently the distance that must be travelled. Refrigeration increases  
168 transportation emissions by a third relative to non-refrigerated transportation. Further emissions  
169 are incurred from processing of food waste in feed conversion, anaerobic digestion, composting and  
170 all landfilling options. Conversion of food waste to wet animal feed requires minimal inputs,  
171 incurring less emissions than does transportation. The processes of anaerobic digestion and  
172 composting are more energy intensive in our evaluation, however incurred emissions are still a  
173 fraction of those resulting from all landfill scenarios. Water (and thus volatile solids) content and  
174 specific methane production potential are the controlling factors in methane production. Relatively  
175 watery plant-derived foods (F&V) incur least methane emissions, whilst energy-rich animal-derived  
176 foods (Cheese, Fish and Meat) incur the most.

177  
178

**Table 5.** GHG emissions occurring at each step of food waste disposal pathways, for five food types.

Term	Symbol	Emissions (kg CO <sub>2</sub> e / tonne of food)					Weighted Average
		Bread	Cheese	F&V	Fish	Meat	
<b>Incurred Emissions</b>							
Transport, donation	T <sub>D</sub>	6	8	6	8	8	7
Transport, animal feed	T <sub>AF</sub>	14	14	14	14	14	14
Transport, anaerobic digestion	T <sub>AD</sub>	6	6	6	6	6	6
Transport, composting	T <sub>C</sub>	5	5	5	5	5	5
Transport, incineration	T <sub>I</sub>	16	16	16	16	16	16
Transport, landfill	T <sub>LF</sub>	4	4	4	4	4	4
Feed conversion process	E <sub>AF</sub>	7	7	7	7	7	7
Anaerobic digestion process	E <sub>AD</sub>	163	159	43	67	89	89
Composting process	E <sub>C</sub>	44	44	44	44	44	44
CH <sub>4</sub> release, 70% CH <sub>4</sub> capture landfill	E <sub>LF70</sub>	848	1339	408	980	1333	791
CH <sub>4</sub> release, 0% CH <sub>4</sub> capture landfill	E <sub>LF0</sub>	3181	5021	1531	3676	4999	2965
<b>Mitigated Emissions</b>							
Consumption of donated food	M <sub>D</sub>	1400	13700	2500	2700	13800	5590
Crop-based animal feed replacement	M <sub>AF</sub>	364	1005	36	1121	735	369
Grid electricity replacement, anaerobic digestion	M <sub>AD, GE</sub>	340	537	164	393	535	317
Mineral fertilizer replacement, anaerobic digestion	M <sub>AD, MF</sub>	103	222	17	187	147	85
Mineral fertilizer replacement, composting	M <sub>C, MF</sub>	97	210	16	176	139	80
Grid electricity replacement, incineration	M <sub>I, GE</sub>	177	283	-36	47	130	74
Grid electricity replacement, 70% CH <sub>4</sub> capture landfill with gas utilisation	M <sub>LF70, GE</sub>	238	376	115	275	375	222

179

180 Mitigated emissions are greatest through donation of waste food, with consumption of the food by  
 181 people negating all embodied emissions at the supermarket checkout. Significant emissions can be  
 182 mitigated through replacement of crop-based feeds (especially soybean meal) though food-to-feed  
 183 conversion. Appreciable emissions are also mitigated by electricity generation in anaerobic

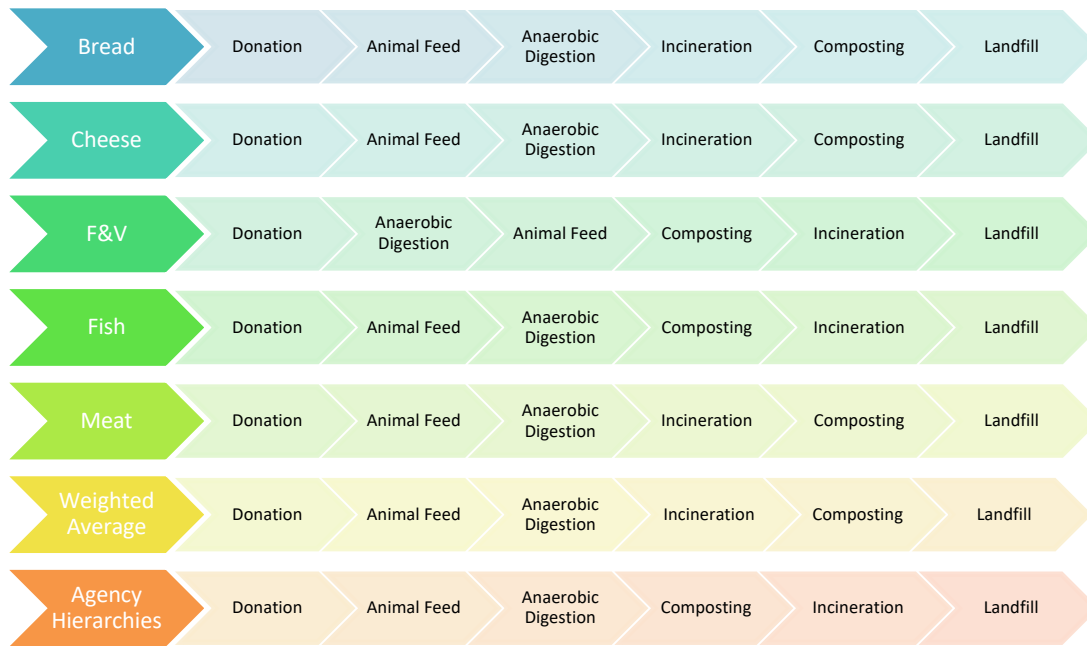
184 digestion and, for some foods, by incineration, although the degree of this mitigation will fall if grid  
185 electricity becomes less carbon intensive in the future. Some emissions are also mitigated by  
186 mineral fertilizer replacement with digestate and compost. In the case of landfill, there is an  
187 important benefit to gas utilisation rather than flaring off.

188 Table 6 shows the net emissions resulting from disposal of waste food through each disposal option,  
189 along with the mass-weighted average across the five food types and the disposal option priority  
190 order, based on the weighted average emissions. With the least incurred emissions and most  
191 emissions mitigated, donation unsurprisingly has the most negative net emissions of all disposal  
192 options regardless of food type. Conversely landfilling leads to the greatest net emissions, increasing  
193 proportional to the volume of uncaptured methane released. Reasonable weighted average net  
194 negative emissions are achieved by conversion of waste food to animal feed and anaerobic  
195 digestion, with superior net emissions mitigation through conversion to animal feed than anaerobic  
196 digestion for all food types considered with the exception of F&V. We find composting and  
197 incineration to have similar weighted average net emissions, and both are preferable to landfill, for  
198 which weighted average net emissions are highly positive even for a modern landfill with efficient  
199 gas collection and utilisation. Figure 3 shows the order of disposal options for each food type from  
200 least to most GHG emissions. Interestingly, the priority orders for all five foods (with the exception  
201 of Fish) and the mass weighted average order deviate slightly from hierarchies published by both  
202 US and European government agencies (Figure 3), which place animal feed, anaerobic digestion,  
203 composting and incineration in places 2, 3, 4 and 5 respectively (EPA, 2017; Commission Directive  
204 2008/98/EC).

205

**Table 6.** Net emissions from each disposal option

Disposal Option	Formula	Emissions (kg CO <sub>2</sub> e/t FW)					Weighted Average	Weighted Disposal Priority
		Bread	Cheese	F&V	Fish	Meat		
Donation	$T_D - M_D$	-1394	-13692	-2494	-2692	-13792	-5583	1
Animal feed	$T_{AF} + E_{AF} - M_{AF}$	-342	-983	-15	-1100	-714	-347	2
Anaerobic digestion	$T_{AD} + E_{AD} - (M_{AD,GE} + M_{AD,MF})$	-280	-601	-137	-513	-593	-314	3
Composting	$T_C + E_C - M_{C,MF}$	-48	-161	33	-127	-89	-31	5
Incineration	$T_I - M_{I,GE}$	-161	-266	52	-31	-114	-58	4
Landfill, 70% CH <sub>4</sub> capture with gas utilisation	$T_L + E_{LF70} - M_{LF70,GE}$	614	967	298	709	963	573	6
Landfill, 70% CH <sub>4</sub> capture with flaring	$T_L + E_{LF70} - M_{LF20,NG}$	852	1343	412	984	1337	795	7
Landfill, 0% CH <sub>4</sub> capture	$T_L + E_{LF0}$	3185	5025	1535	3680	5003	2969	8



**Figure 3** Disposal priority orders, in terms of GHG emissions, for all individual food types and the mass weighted average, are distinct from those reported by government agencies.

By setting absolute net emissions as a proportion of the embodied emissions of each food at the supermarket checkout, we can quantify the extent to which the embodied emissions in each food type can be mitigated (or otherwise) by each disposal option (Table 7).

214 **Table 7.** Net mitigation as a percentage of embodied food emissions

Disposal Option	Food Type					
	Bread	Cheese	F&V	Fish	Meat	Weighted Avg.
Donation	100%	100%	100%	100%	100%	100%
Animal feed	24%	7%	1%	41%	5%	6%
Anaerobic digestion	20%	4%	5%	19%	4%	6%
Composting	3%	1%	-1%	5%	1%	1%
Incineration	11%	2%	-2%	1%	1%	1%
Landfill, 70% CH <sub>4</sub> capture with gas utilisation	-44%	-7%	-12%	-26%	-7%	-10%
Landfill, 70% CH <sub>4</sub> capture with flaring	-61%	-10%	-16%	-36%	-10%	-14%
Landfill, 0% CH <sub>4</sub> capture	-227%	-37%	-61%	-136%	-36%	-53%

215  
216 **4. Conclusions**

217 Under all circumstances insuring food that cannot be sold is eaten by humans is the best disposal  
 218 option available to a retailer, with respect to GHG emissions. In this option, additional emissions,  
 219 incurred through transport, <1% of those embodied in the food at the supermarket store. From a  
 220 GHG perspective this is the only option which can be considered comparable to selling the food.  
 221 Even if half of donated food is wasted and disposed of to a landfill with no gas collection  
 222 infrastructure, this is still better than the next best option, conversion to animal feed.

223 Our analysis also clearly shows that disposal to landfill is the worst available option for all foods.  
 224 Landfill emissions are particularly high for energy dense foods and hence diversion of these foods  
 225 from landfill is particularly important.

226 If food is unfit for human consumption, conversion to animal feed is the best available option,  
 227 followed by anaerobic digestion, for all five food types except F&V, for which anaerobic digestion is  
 228 preferable over conversion to animal feed. However, mitigation of the emissions embodied in the  
 229 waste food is never higher than 41% for conversion to animal feed and 20% for anaerobic digestion,  
 230 compared with >99% for food donation. Our results indicate that incineration with energy recovery

231 is preferable to composting for bread, cheese and meat, but not for F&V or fish. In this respect our  
232 food waste hierarchy differs from the US EPA and European Union published food waste hierarchies  
233 (see Figure 3), though the EU hierarchy is based on a range of environmental criteria, not just GHG  
234 emissions, and the US EPA hierarchy includes environmental, social and economic considerations.

### 235 ***Policy Implications***

236 Our results show the importance of channelling all edible food waste from retail outlets to food  
237 banks, redistribution charities and other such organisations to ensure that as much unsold “waste”  
238 food as possible is eaten by people. To that end, our study supports the development of policies  
239 encouraging the donation of all edible unsold food from food retail stores. Our data also shows that,  
240 for food unsuitable for human consumption, conversion to animal feed is the best option in terms  
241 of net GHG emissions, followed by anaerobic digestion, for all food types except F&V. Landfill, even  
242 at a modern site capturing and utilising 70% of generated methane, is the worst option for all food  
243 types by a clear margin. Our findings indicate that, from a GHG perspective, landfill should not be  
244 used for the disposal of waste food by retailers.

245

### 246 **Supplementary Information**

247 The supplementary information is contained in the Excel workbook: ‘SI Greenhouse Gas Emissions  
248 of Food Waste Disposal Options for UK Retailers.xlsx’.

249

### 250 **References**

251 AOAC, 2000. *Official Methods of Analysis of AOAC International*. 17th ed. Association of Official  
252 Analytical Chemists (AOAC) International: Gaithersburg.

253 Ariunbaatar, J., Esposito, G., Yeh, D. & Lens, P., 2016. Enhanced Anaerobic Digestion of Food  
254 Waste by Supplementing Trace Elements: Role of Selenium (Vi) and Iron (Ii). *Frontiers in*  
255 *Environmental Science*, Volume 4, p. 8.

256 Baddeley, A., Ballinger, A. & Cullen, C., 2011. *Development of a Greenhouse Gas Emissions*  
257 *Performance Standard for London's Municipal Waste: Revised Appendices, Appendix 4C*, The  
258 Greater London Authority: London.

259 Banks, C., 2009. *Optimising anaerobic digestion. Evaluating the Potential for Anaerobic*  
260 *Digestion to provide Energy and Soil amendment..* [Online]. Available at:  
261 [https://www.forestry.gov.uk/pdf/rfps\\_AD250309\\_optimising\\_anaerobic\\_digestion.pdf/\\$file/rfps\\_](https://www.forestry.gov.uk/pdf/rfps_AD250309_optimising_anaerobic_digestion.pdf/$file/rfps_AD250309_optimising_anaerobic_digestion.pdf)  
262 [AD250309\\_optimising\\_anaerobic\\_digestion.pdf](https://www.forestry.gov.uk/pdf/rfps_AD250309_optimising_anaerobic_digestion.pdf/$file/rfps_AD250309_optimising_anaerobic_digestion.pdf) [Accessed 19 02 2018].

263 Banks, C., Chesshire, M., Heaven, S. & Arnold, R., 2011b. Anaerobic digestion of source-  
264 segregated domestic food waste: performance assessment by mass and energy balance.  
265 *Bioresource Technology*, 102(2), pp. 612-620.

266 Banks, C. et al., 2011a. Biocycle anaerobic digester: performance and benefits. *In Proceedings*  
267 *of the Institution of Civil Engineers-Waste and Resource Management*, 164(3), pp. 141-150.

268 BEIS, 2017a. *2017 Government GHG Conversion Factors For Company Reporting, Methodology*  
269 *Paper for Emission Factors - Final Report.* [Online]. Available at:  
270 [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/635628/2017\\_](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/635628/2017_methodology_paper_FINAL_MASTER_v01-01_Simon.pdf)  
271 [methodology\\_paper\\_FINAL\\_MASTER\\_v01-01\\_Simon.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/635628/2017_methodology_paper_FINAL_MASTER_v01-01_Simon.pdf) [Accessed 19 02 2018].

272 BEIS, 2017b. *Greenhouse gas reporting: conversion factors 2017.* [Online]  
273 Available at: [https://www.gov.uk/government/publications/greenhouse-gas-reporting-](https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2017)  
274 [conversion-factors-2017](https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2017) [Accessed 19 02 2018].

275 Berners-Lee, M. & Hoolohan, C., 2012. *The greenhouse gas footprint of Booths*, Lancaster:  
276 Small World Consulting Ltd.

277 Carlsson, M. et al., 2015. Importance of Food Waste Pre-Treatment Efficiency for Global  
278 Warming Potential in Life Cycle Assessment of Anaerobic Digestion Systems.. *Resources,*  
279 *Conservation and Recycling*, Volume 102, pp. 58-66.

280 Carlsson, M. & Uldal, M., 2009. *Substrate Handbook for biogas production.* Swedish Technical  
281 Center.

282 DEFRA & APHA, 2014a. *Animal by-product categories, site approval, hygiene and disposal.*  
283 [Online]. Available at: [https://www.gov.uk/guidance/animal-by-product-categories-site-approval-](https://www.gov.uk/guidance/animal-by-product-categories-site-approval-hygiene-and-disposal#disposing-of-abps)  
284 [hygiene-and-disposal#disposing-of-abps](https://www.gov.uk/guidance/animal-by-product-categories-site-approval-hygiene-and-disposal#disposing-of-abps) [Accessed 19 02 2018].

285 DEFRA & APHA, 2014b. *How food businesses must dispose of food and former foodstuffs.*  
286 [Online]. Available at: [https://www.gov.uk/guidance/how-food-businesses-must-dispose-of-food-](https://www.gov.uk/guidance/how-food-businesses-must-dispose-of-food-and-former-foodstuffs)  
287 [and-former-foodstuffs](https://www.gov.uk/guidance/how-food-businesses-must-dispose-of-food-and-former-foodstuffs) [Accessed 19 02 2018].

288 DEFRA & APHA, 2014c. *Using animal by-products to make pet food.* [Online]  
289 Available at: <https://www.gov.uk/guidance/using-animal-by-products-to-make-pet-food>  
290 [Accessed 19 02 2018].



291 DEFRA, 2011a. *Government review of waste policy in England 2011*. [Online]  
292 Available at: [https://www.gov.uk/government/publications/government-review-of-waste-policy-](https://www.gov.uk/government/publications/government-review-of-waste-policy-in-england-2011)  
293 [in-england-2011](https://www.gov.uk/government/publications/government-review-of-waste-policy-in-england-2011) [Accessed 19 02 2018].

294 DEFRA, 2014. *Energy from waste: a guide to the debate*. [Online]  
295 Available at: [https://www.gov.uk/government/publications/energy-from-waste-a-guide-to-the-](https://www.gov.uk/government/publications/energy-from-waste-a-guide-to-the-debate)  
296 [debate](https://www.gov.uk/government/publications/energy-from-waste-a-guide-to-the-debate) [Accessed 19 02 2018].

297 EPA, 2015. *WARM Version 13*, s.l.: United States Environmental Protection Agency (US EPA).  
298 [Online]. Available at: <https://www.epa.gov/warm/versions-waste-reduction-model-warm#13>  
299 [Accessed 19 02 2018].

300 EPA, 2017. *Sustainable Management of Food, Food Recovery Hierarchy*. [Online]  
301 Available at: <https://www.epa.gov/sustainable-management-food/food-recovery-hierarchy>  
302 [Accessed 19 02 2018].

303 Eriksson, M., Strid, I. & Hansson, P., 2015. Carbon Footprint of Food Waste Management  
304 Options in the Waste Hierarchy—a Swedish Case Study. *Journal of Cleaner Production*, Volume 93,  
305 pp. 115-125.

306 European Commission, 2008/98/EC. Commission Directive 2008/98/EC of the European  
307 Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives..  
308 *Official Journal of the European Union*, Volume 312, p. 3–30.

309 European Commission, No 1069/2009. Commission Regulation (EC) No 1069/2009 of the  
310 European Parliament and of the Council of 21 October 2009. *Official Journal of the European*  
311 *Union*, Volume 300, pp. 1-33.

312 European Commission, No 1169/2011. Commission Regulation (EU) No 1169/2011 of the  
313 European Parliament and of the Council of 25 October 2011 on the provision of food information  
314 to consumers.... *Official Journal of the European Union*, 25 10, Volume 304, p. 18–63.

315 European Commission, No 142/2011. Commission Regulation (EU) No 142/2011 of 25 February  
316 2011. *Official Journal of the European Union*, 25 02, Volume 54, pp. 1-254.

317 European Commission, No 68/2013. Commission Regulation (EU) No 68/2013 of 16 January  
318 2013 on the Catalogue of feed materials. *Official Journal of the European Union*, 16 01, Volume 29,  
319 pp. 1-64.

320 FAO, 2015. *Global database of GHG emissions related to feed crops. A life cycle inventory*,  
321 Rome: Food and Agriculture Organisation of the United Nations (FAO) and Livestock  
322 Environmental Assessment and Performance Partnership (LEAPP).

323 FAO, 2016. *Food Balance Sheets*. [Online]  
324 Available at: <http://www.fao.org/faostat/en/#data> [Accessed 19 02 2018].

325 Gregory, R., Gillett, A. & Bradley, D., 2003. *Methane Emissions from Landfill Sites in the UK*,  
326 *Final Report*. Land Quality Management Ltd. For: Department of Food, Agriculture and Rural  
327 Affairs (DEFRA).

328 Gregory, R. et al., 2014. *Review of Landfill Methane Emissions Modelling*, Nottingham: Golder  
329 Associates (UK) Ltd.

330 Guardian, 2017. *Report reveals scale of food bank use in the UK*. [Online]  
331 Available at: [https://www.theguardian.com/society/2017/may/29/report-reveals-scale-of-food-](https://www.theguardian.com/society/2017/may/29/report-reveals-scale-of-food-bank-use-in-the-uk-ifan)  
332 [bank-use-in-the-uk-ifan](https://www.theguardian.com/society/2017/may/29/report-reveals-scale-of-food-bank-use-in-the-uk-ifan) [Accessed 19 02 2018].

333 HM Revenue & Customs, 2016a. *Landfill Tax: increase in rates*. [Online]  
334 Available at: [https://www.gov.uk/government/publications/landfill-tax-increase-in-rates/landfill-](https://www.gov.uk/government/publications/landfill-tax-increase-in-rates/landfill-tax-increase-in-rates)  
335 [tax-increase-in-rates](https://www.gov.uk/government/publications/landfill-tax-increase-in-rates/landfill-tax-increase-in-rates) [Accessed 19 02 2018].

336 HM Revenue & Customs, 2016b. *List of registered Landfill site operators*. [Online]  
337 Available at: <https://www.gov.uk/government/publications/landfill-tax-site-operators> [Accessed  
338 19 02 2018].

339 HM Revenue & Customs, 2016. *List of registered Landfill site operators*. [Online]  
340 Available at: <https://www.gov.uk/government/publications/landfill-tax-site-operators> [Accessed  
341 19 02 2018].

342 IFAN, 2017. *Mapping the UK's Independent Food Banks*. [Online]  
343 Available at: <http://www.foodaidnetwork.org.uk/mapping> [Accessed 19 02 2018].

344 IPCC, 2006. *IPCC Guidelines for National Greenhouse Gas Inventories (2006)*. Intergovernmental  
345 Panel on Climate Change (IPCC).

346 IPCC, 2007. *Contribution of Working Group iii to the Fourth Assessment Report of the*  
347 *Intergovernmental Panel on Climate Change*. [Metz, B., Davidson, O. R., Bosch, P. R., Dave, R.,  
348 Meyer, L. A. (Editors)], Cambridge, UK and New York, USA: Cambridge University Press.

349 Kim, M. & Kim, J., 2010. Comparison through a LCA Evaluation Analysis of Food Waste Disposal  
350 Options from the Perspective of Global Warming and Resource Recovery. *Science of The Total*  
351 *Environment*, 408(19), pp. 3988-4006.

352 Kool, A., Marinussen, M. & Blonk, H., 2012. *LCI data for the calculation tool Feedprint for*  
353 *greenhouse gas emissions of feed production and utilization. GHG Emissions of N, P and K fertilizer*  
354 *production*, Blonk Consultants: (Ed.).

355 Lancashire County Council, 2016. *Trade Advice Document, Disposal of surplus food*. [Online]  
356 Available at: [http://www.lancashire.gov.uk/business/trading-standards/trading-advice-](http://www.lancashire.gov.uk/business/trading-standards/trading-advice-1/details.aspx?doc_id=152072&cat_id=1)  
357 [1/details.aspx?doc\\_id=152072&cat\\_id=1](http://www.lancashire.gov.uk/business/trading-standards/trading-advice-1/details.aspx?doc_id=152072&cat_id=1) [Accessed 19 02 2018].

358 Mogensen, L. et al., 2012. Greenhouse gas emissions from feed production and enteric  
359 fermentation of rations for dairy cows. In: *Book of Abstracts of the 63th Annual Meeting of the*

360 *European Association for Animal Production (EAAP)*. Bratislava, Slovakia: 27-31 August 2012, p.  
361 294.

362 Nilsson, H., 2013. Integrating Sustainability in the Food Supply Chain: Two Measures to Reduce  
363 the Food Wastage in a Swedish Retail Store.

364 Nixon, J. et al., 2013. A comparative assessment of waste incinerators in the UK. *Waste*  
365 *Management*, 33(11), pp. 2234-2244.

366 Pardo, G., Moral, R., Aguilera, E. & Del Prado, A., 2015. Gaseous emissions from management  
367 of solid waste: A systematic review. *Global Change Biol.*, Volume 21, pp. 1313-1327.

368 Rajaeifar, M.A., Tabatabaei, M., Ghanavati, H., Khoshnevisan, B. and Rafiee, S., 2015.  
369 Comparative life cycle assessment of different municipal solid waste management scenarios in  
370 Iran. *Renewable and Sustainable Energy Reviews*, 51, pp.886-898.

371 ReFood, 2014. *Vision 2020: UK roadmap to zero waste to landfill*. [Online]. Available at:  
372 [http://www.vision2020.info/assets/pdf/Vision\\_2020\\_roadmap.pdf](http://www.vision2020.info/assets/pdf/Vision_2020_roadmap.pdf) [Accessed 19 02 2018].

373 San Martin, D., Ramos, S. & Zufía, J., 2016. Valorisation of Food Waste to Produce New Raw  
374 Materials for Animal Feed. *Food Chemistry*, Volume 198, pp. 8-74.

375 SEPA, 2015. *Waste sites and capacity information excel*. [Online]  
376 Available at: [https://www.sepa.org.uk/environment/waste/waste-data/waste-data-](https://www.sepa.org.uk/environment/waste/waste-data/waste-data-reporting/waste-site-information/waste-sites-and-capacity-excel/)  
377 [reporting/waste-site-information/waste-sites-and-capacity-excel/](https://www.sepa.org.uk/environment/waste/waste-data/waste-data-reporting/waste-site-information/waste-sites-and-capacity-excel/) [Accessed 19 02 2018].

378 Takata, M. et al., 2012. The effects of recycling loops in food waste management in Japan:  
379 based on the environmental and economic evaluation of food recycling. . *Science of the total*  
380 *environment*, Volume 4.

381 Tesco, 2014. *Tesco and Society Report 2014*. [Online].  
382 Available at: [https://www.tescopl.com/media/1184/tesco\\_and\\_society\\_review\\_2014.pdf](https://www.tescopl.com/media/1184/tesco_and_society_review_2014.pdf)  
383 [Accessed 19 02 2018].

384 UKWIN, 2017. *Table of Potential, Existing and Prevented Incinerators*. [Online]  
385 Available at: <http://ukwin.org.uk/resources/table/> [Accessed 19 02 2018].

386 UN, 2015. *General Assembly Resolution A/RES/70/1. Transforming Our World, the 2030 Agenda*  
387 *for Sustainable Development*. [Online]  
388 Available at: <https://sustainabledevelopment.un.org/post2015/transformingourworld/publication>  
389 [Accessed 19 02 2018].

390 USDA, 2013. *Water in Meat and Poultry*. [Online]  
391 Available at: [https://www.fsis.usda.gov/wps/portal/fsis/topics/food-safety-education/get-](https://www.fsis.usda.gov/wps/portal/fsis/topics/food-safety-education/get-answers/food-safety-fact-sheets/meat-preparation/water-in-meat-and-poultry/ct_index)  
392 [answers/food-safety-fact-sheets/meat-preparation/water-in-meat-and-poultry/ct\\_index](https://www.fsis.usda.gov/wps/portal/fsis/topics/food-safety-education/get-answers/food-safety-fact-sheets/meat-preparation/water-in-meat-and-poultry/ct_index)  
393 [Accessed 19 02 2018].

394 USDA, 2017. *USDA Food Composition Databases*. [Online]  
395 Available at: <https://ndb.nal.usda.gov/ndb/> [Accessed 19 02 2018].

396 Wadhwa, M. & Bakshi, M., 2013. Utilization of fruit and vegetable wastes as livestock feed and  
397 as substrates for generation of other value-added products. *Rap Publication*, Volume 4.

398 WRAP, 2015. *Organics recycling industry status report 2015*. WRAP. [Online]  
399 Available at: <http://www.wrap.org.uk/content/organics-recycling-industry-status-report-2015-0>  
400 [Accessed 19 02 2018].

401 WRAP, 2016. *Digestate and compost in agriculture: Good practice guidance*. [Online]  
402 Available at:  
403 [http://www.wrap.org.uk/sites/files/wrap/Digestate\\_compost\\_good\\_practice\\_guide\\_reference ve](http://www.wrap.org.uk/sites/files/wrap/Digestate_compost_good_practice_guide_reference_version.pdf)  
404 [rsion.pdf](http://www.wrap.org.uk/sites/files/wrap/Digestate_compost_good_practice_guide_reference_version.pdf) [Accessed 19 02 2018].

405 WRAP, 2017. *Estimates of Food Surplus and Waste Arisings in the UK*. [Online]  
406 Available at: <http://www.wrap.org.uk/sites/files/wrap/Estimates %20in the UK Jan17.pdf>  
407 [Accessed 19 02 2018].

408 WRAP, 2017. *Operational AD sites [Online Dataset]*. [Online]  
409 Available at: <http://www.wrap.org.uk/content/operational-ad-sites> [Accessed 19 02 2018].

410

411

412

413