COMMUNITY & CULTURE · TOPIC GUIDE C2

Community investment

Share of revenue reinvested in community projects, with a project log.

WHAT THIS COVERS

The percentage of revenue (or value) reinvested in community or local sustainability projects, with each project recorded: date, partner, spend, outcome (COM-03).

WHY IT MATTERS

Projects are the evidence behind any community claim and roll up to a group-level impact report.

How to track it well

1. Create a project record for each initiative: partner, dates, spend or in-kind value, what changed.
2. Add photos and the partner's confirmation as evidence.
3. Enter the annual reinvestment share once accounts are closed.

Your first month

1. Start a project log: date, partner, cash, in-kind value, hours, outcome.
2. List the local bodies you already deal with and when you last met.
3. Plan the year's community engagements and note them as planned.

WORKED EXAMPLE (ILLUSTRATIVE FIGURES)

Three projects in the year: €6,000 to a school kitchen garden, €2,500 of rooms in kind for a charity event, and 120 staff volunteer hours. Against revenue of €2.1 million the cash and in-kind value is about 0.4%.

Where the data comes from

- GM or community liaison
- Finance
- Partner organisations

EVIDENCE TO ATTACH

Project records with partner confirmation and photos.

HOW OFTEN, AND WHO

Per project as they happen; annual share (GM).

Common pitfalls

- Counting one-off donations without an outcome
- No partner confirmation

What the research says

- Hotel sustainability research and practice lean heavily towards environmental topics; community benefit is where hotels most often have little to show. Recommended practices include favouring local firms as suppliers, giving local producers a place to sell in the hotel, supporting local skills, and making sure facilities and services also benefit residents.

Source: dos Santos, Méxas & Meiriño (2017), Journal of Cleaner Production 142 — review of sustainability criteria used in hotel management research. Findings are summarised in our own words; they come from specific samples and may not hold everywhere.

What you record

2 attributes make up this topic. Each lists the data points to enter; anything marked “calculated for you” needs no entry.

Community reinvestment & projects COM-03

Annually

% of revenue reinvested in community or local sustainability projects, with a project log (date, partner, spend, outcome)

Evidence: Project records · Scoring: target 1 · floor 0 %

No.	Data point	How it is entered	Asked for by
COM-03.1	**Reinvestment share of revenue**	Percentage	GSTC B1 · WTTC #11
COM-03.2	Project log entry (date, partner, cash, in-kind, outcome)	Short text	–
COM-03.3	Employee volunteer hours	Count	–
COM-03.4	Guest donations (value)	Cost	–
COM-03.5	Skills programmes offered	Yes / no	GSTC B1

Stakeholder engagement COM-08

Annually

Register of local stakeholders (authority, community, NGOs, DMO); engagements planned vs held; issues raised and actions

Evidence: Engagement log · Scoring: target 4 · floor 0 count

No.	Data point	How it is entered	Asked for by
COM-08.1	**Engagements held this year**	Count	GSTC A9 · GK 1.8
COM-08.2	Engagements planned	Count	–
COM-08.3	Stakeholder register	Document	–
COM-08.4	Issues raised → actions	Short text	–

Ready-for-audit checklist

- Every attribute above has a value for the current period, submitted (not left as a draft).
- Each measured value has its bill, invoice, log or photo attached.
- Any estimated figure is marked as estimated, with the real figure entered when it arrives.
- Flagged readings have been confirmed or corrected.
- The method is written down: which meters, sources or records feed each number.
- Policies and registers are dated, owned by a named person and reviewed this year.

What a certifier will ask

The certification criteria this topic supports, in plain words, and the Canoprise attribute that holds the evidence.

Scheme	Criterion	What it asks for	Supported by
WTTC Basics	11	Community benefit	COM-03
GSTC Hotel v4	A9	Collaboration with stakeholders	COM-08
GSTC Hotel v4	B1	Community support	COM-03
Green Key	1.8	Cooperation with external stakeholders	COM-08
EarthCheck	2.1	Core benchmarking data collected yearly	COM-03
EarthCheck	2.4	Social and cultural issues managed	COM-08
EarthCheck	3.3.3	Stakeholder views	COM-08
EarthCheck	5.3	Stakeholder communication records kept	COM-08

Criterion titles are Canoprise's short paraphrases of WTTC Hotel Sustainability Basics, the GSTC Hotel Standard v4 and the Green Key 2026–2031 hotel criteria; read the scheme's own text before applying. This mapping is our reading; your certification partner decides what is met.
EarthCheck clause titles paraphrase the EarthCheck Company Standard v4.2.

Where it is reported

The same data answers the reporting frameworks: GRI disclosures, SASB Hotels & Lodging metrics and CSRD (ESRS) topics. These are referenced, not scored.

Framework	Reference	What it asks for	Supported by
GRI	2-29	Approach to stakeholder engagement	COM-08
GRI	201-1	Economic value generated and distributed	COM-03*
GRI	203-1	Infrastructure investments and services supported	COM-03*
GRI	413-1	Local community engagement	COM-03*, COM-08
CSRD	S3	Affected communities	COM-03, COM-08

* gives part of what the reference asks for. Titles are Canoprise's paraphrases; check the official standard before you publish. GRI 102 and GRI 103 replace GRI 305 and 302 from 1 January 2027.