






VSME Reporting Template for HORECA

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Welcome to your **Zero Waste** implementation journey.

THE ZERO WASTE IMPLEMENTATION GUIDE IS COMPLETE WHEN YOU HAVE 5 SECTIONS:

1.  Foundation Plan/ Phase 1/ 4-Week Quick Start (Week 1-4 detailed implementation)
 2.  Rollout/ Implementation Plan: 6 Tactics with full implementation guides (Tactics 1-6, each with 2 pages)
 3.  Measurement Systems: KPI Dashboard
 4.  VSME Reporting Template: Complete sustainability reporting framework
 5.  Waste Audit Spreadsheet: Operational tracking tool
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This **VSME Reporting Template (free)** gives you the VSEM foundation + basic templates. The **Complete Implementation Guide (paid)** adds the detailed playbooks, advanced tactics, contracts and the full spreadsheet pack.

HOW TO USE THE COMPLETE GUIDE

You've seen the business case in our carousel presentation. You know that HORECA operations waste 4-10% of food purchased, that EU regulations are coming in 2027, and that your guests are already asking about sustainability.

The revised EU Waste Framework Directive sets **binding food waste reduction targets by 2030** (including a 30% per-capita cut at retail and food service level). Member States must transpose these rules into national law by **mid-2027**, so HORECA operators will see growing regulatory pressure between 2025 and 2030.

Our **Complete Guide** shows you exactly how to implement your Zero Waste program.

All ROIs and expected results mentioned throughout this guide are purely illustrative scenario based on typical food cost structures; your actual figures will depend on your menu, pricing and waste level

What The Complete Guide Provides:

- ✓ **Step-by-step implementation details** for each tactic - not theory, but exact procedures, timelines, and checklists
- ✓ **Tools and templates** you can use immediately - tracking spreadsheets, recipes, staff training scripts, signage
- ✓ **Common pitfalls and solutions** - we've seen these implementations dozens of times and know where people get stuck
- ✓ **Supplier recommendations** and resource links - vetted partners and platforms ready to work with you
- ✓ **Measurement frameworks** and ROI calculators - prove the business case to your team and track progress
- ✓ **VSME reporting integration** - turn your Zero Waste data into credible sustainability credentials

How to Use The Complete Guide:

Step 1: Start with **Foundation Plan/ 4-Week Quick Start**- Build your baseline over 4 weeks. This is non-negotiable. You cannot skip measurement.

Step 2: After Week 4, use your waste breakdown data to choose 2-3 tactics from **Rollout Months Plan** that address YOUR specific hotspots. Don't try to implement all 6 tactics at once.

Step 3: Track everything monthly using the KPI Dashboard. What gets measured gets managed.

Step 4: Use the VSME Reporting Template starting in Month 4 to document your progress and unlock green financing opportunities.

Time Investment:

- **Foundation Plan:** 4 weeks, ~2 hours/week
- **Rollout (Implementation):** 3-4 months, ~5 hours/week initially, then 2 hours/week maintenance
- **VSME Reporting:** 2-4 hours/quarter once systems are running

Access HERE <https://www.theclimateschool.eco/zero-waste-guide> the Complete Zero Waste Implementation Plan, the accompanying VSME Reporting guidelines, and the Food_Waste_Tracking_System Excel sheet.

Expected Results

- **Week 4:** 5% waste reduction from quick wins
- **Month 3:** 10-15% waste reduction from full tactic implementation
- **Month 6:** 15-20% waste reduction with mature systems and team culture
- **Financial ROI:** Most operations see payback in 6-18 months, then ongoing savings year after year

ROI Quick Calculator:

If your monthly food purchases are €20,000 and you currently waste 25% (€5,000), a 30% waste reduction saves €1,500/month = **€18,000/year**.

Implementation costs (scales, training, platform fees, etc.) are typically €2,000-3,000 in Year 1.

Your ROI: 500-800% in Year 1.

Let's get started.

This guide is for general information and operational support only. It is not legal, tax or food-safety advice. Laws, regulations and tax rules change and vary by country. Always consult your legal advisor, accountant and food safety authority before changing donation practices, labelling, storage times or tax treatment.

SECTION 1: Quick Start/ Foundation Plan - BUILD YOUR BASELINE

Find the Quick Start/ Foundation Plan - BUILD YOUR BASELINE on our website

<https://www.theclimateschool.eco/zero-waste-guide>

SECTION 2: ROLLOUT - THE 6 TACTICS

Detailed Implementation Guides

How to use this section:

Each tactic includes:

- **Page 1:** Step-by-step implementation (what to do, when, how long)
- **Page 2:** Tools, templates, troubleshooting, and ROI calculations

You don't implement all 6 tactics simultaneously. Based on your Phase 1 data, you prioritized 2-3 tactics for Months 2-4.

Focus on those tactics first. Come back to the others when ready.

Find the Rollout/ Implementation Plan on our website

<https://www.theclimateschool.eco/zero-waste-guide>

SECTION 3: MEASUREMENT & TRACKING

Your Zero Waste KPI Dashboard

Purpose: Track progress, identify issues early, prove ROI, and feed VSME reporting

SECTION 4: VSME REPORTING TEMPLATE

Voluntary Sustainability Reporting for SMEs - Zero Waste Edition

What is VSME?

The Voluntary Sustainability Reporting Standard for SMEs is a simplified framework helping small and medium enterprises document their ESG (Environmental, Social, Governance) performance. It's designed specifically for businesses that don't need full CSRD/GRI compliance but want credible sustainability reporting.

Why Use VSME for Your Zero Waste Program?

- ✓ **Unlock green financing** - Some banks *may* offer slightly better rates or terms (often around 0.5–1% lower in pilot programmes) for SMEs with credible sustainability reporting
- ✓ **B2B requirements** - Corporate clients increasingly require sustainability documentation
- ✓ **Certification readiness** - Prepares you for Green Key, EU Ecolabel, B Corp
- ✓ **Marketing credibility** - Third-party aligned reporting > marketing claims
- ✓ **Regulatory future-proofing** - EU moving toward mandatory reporting; get ahead

Reporting Frequency: Quarterly (internally) + Annual (external)

VSME STRUCTURE FOR HORECA ZERO WASTE

VSME has 3 pillars: Environmental (E), Social (S), Governance (G)

Your zero waste program feeds directly into all three.

ENVIRONMENTAL (E) INDICATORS

E1: Total Waste Generated

What to report:

- Total waste generated (kg) for reporting period
- Breakdown by category: Organic, recyclable, non-recyclable
- Waste intensity: kg waste per guest served
- Year-over-year change

Data source: Your monthly KPI dashboard, Tab 1

Example:

Q4 2025 Waste Performance:

- Total waste: 1,620 kg (down 42% from Q4 2024 baseline)
- Waste per guest: 0.18 kg (industry average: 0.30 kg)
- Organic: 972 kg (60% of total)
- Recyclable: 486 kg (30%)
- Non-recyclable: 162 kg (10%)

Actions taken: Implemented portion size options, composting program, reuse recipes, supplier packaging reduction.

E2: Waste Diversion Rate**What to report:**

- % of waste diverted from landfill through composting, recycling, donation
- Breakdown by diversion method
- Comparison to baseline

Calculation:

Diversion Rate = (Composted kg + Recycled kg + Donated kg) ÷ Total waste kg × 100%

Example:

Q4 2025 Waste Diversion:

- Composting: 972 kg (60%)
- Recycling: 486 kg (30%)
- Donation/Surplus platforms: 81 kg (5%)
- Total diverted: 1,539 kg (95% diversion rate)
- Landfill: 81 kg (5%)

Target: Achieve 98% diversion rate by Q2 2026.

E3: Greenhouse Gas Emissions - Waste

What to report:

- CO₂ equivalent avoided through waste diversion
- Calculation methodology
- Comparison to landfill scenario

Calculation:

CO₂ avoided = Organic waste composted (kg) × 2.0 kg CO₂-e per kg food waste
(Methane from landfill is 28x more potent than CO₂; composting prevents this)

Example:

Q4 2025 Climate Impact:

- Organic waste composted: 972 kg
- CO₂-e avoided: 1,944 kg (vs. landfill scenario)
- Annual projection: 7,776 kg CO₂-e avoided
- Equivalent to: 31,000 km not driven by car

Methodology: EPA WARM model for organic waste diversion

E4: Circular Economy Practices

What to report:

- Food redistribution (kg donated + sold via surplus platforms)
- Creative reuse (kg ingredients reused in recipes)
- Composting returning to agriculture (kg compost returned, if applicable)
- Local sourcing creating shorter loops (% local)

Example:

Q4 2025 Circular Economy:

Food Redistribution:

- Food bank donations: 204 kg (408 meals provided)
- Surplus platform sales: 108 kg (216 meals)
- Total meals to community: 624 meals

Creative Reuse:

- Ingredients reused: 156 kg (bread, vegetable scraps, bones, coffee, citrus)
- Value created: €1,840 (cost savings + revenue from reuse dishes)
- Active reuse recipes: 10

Closed-Loop Systems:

- Compost returned to farm partner: 120 kg
 - Used to grow herbs on-site: 8kg fresh herbs (€200 value)
 - Local sourcing: 38% of food purchases (up from 12% baseline)
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E5: Sustainable Sourcing

What to report:

- % purchases from local suppliers (<100km)
- % purchases from certified sustainable suppliers
- Packaging reduction initiatives

Example:

Q4 2025 Sustainable Sourcing:

Local Sourcing:

- 38% of food purchases from suppliers <100km
- 8 active local partnerships (farms, bakeries, dairy)
- Transport reduction: 3,200 km avoided vs. national suppliers

Sustainable Suppliers:

- 65% from suppliers with organic/sustainable certifications
- 100% seafood from MSC-certified sources
- 85% coffee/tea Fair Trade certified

Packaging:

- Eliminated 112 kg single-use plastic packaging
 - Switched to compostable takeaway containers (100%)
 - Established returnable crate system with 6 suppliers
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E6: Water & Energy (Optional but Recommended)

What to report:

- If you track: Water usage, energy consumption
- Connection to zero waste: Less waste = less production = less resource use

Example:

Q4 2025 Resource Efficiency:

Water:

- 15% reduction in water use vs. baseline
- Driver: Less overproduction = less washing/disposal

Energy:

- 8% reduction in kitchen energy use
 - Driver: Right-sized production, less refrigeration of excess
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SOCIAL (S) INDICATORS

S1: Community Impact - Food Security

What to report:

- Meals provided through donations
- Partnership with food banks/charities
- Impact on food insecurity

Example:

Q4 2025 Community Impact:

Food Bank Partnership:

- Partner: Cluj Food Bank Association
- Food donated: 204 kg
- Meals provided: 408 (1 meal = 0.5kg)
- Beneficiaries: 85 families served

Surplus Platform:

- Platform: Too Good To Go
- Surprise Bags sold: 108
- Revenue to customers saved: €539 (retail value €1,620)
- New customers acquired: 12 (became regular customers)

Annual Impact:

- 2,448 meals provided to community
 - 62% increase vs. prior year
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S2: Employee Engagement & Training

What to report:

- Staff trained on zero-waste practices
- Training hours invested
- Employee satisfaction related to sustainability

Example:

Q4 2025 Team Development:

Training:

- 100% of staff (18 people) Zero Waste Certified
- Training hours: 24 hours total (1.3 hours per employee)
- Quarterly refreshers: 100% attendance

Engagement:

- Zero Waste Champion program: 3 staff recognized this quarter
- Employee satisfaction survey: 89% proud of sustainability efforts
- Voluntary participation: Staff-led composting innovation project

Retention:

- Staff turnover: 35% (down from 52% prior year)
 - Exit interviews: 0 departures cite sustainability negatively
 - New hire applications: +40% mentioning sustainability as attraction
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S3: Guest/Customer Engagement

What to report:

- Guest awareness and satisfaction with sustainability
- Educational initiatives
- Feedback and impact

Example:

Q4 2025 Guest Engagement:

Awareness:

- Menu sustainability notes viewed: 100% (all menus updated)
- Table tent signage: 45 tables with zero-waste messaging
- Guest questions about sustainability: 96 recorded instances
- Social media reach: 8,400 impressions on sustainability content

Satisfaction:

- Guest survey: "Our sustainability practices influenced your choice to dine here" - 63% agree
- Online reviews mentioning sustainability: 24 (92% positive)
- Complaints related to sustainability initiatives: 2 (portion size, resolved positively)

Education:

- Garden tours offered: 8 tours, 42 guests participated
- QR code scans to sustainability page: 156 scans
- Media coverage: 2 local articles featuring our zero waste program

GOVERNANCE (G) INDICATORS

G1: Policies & Commitments

What to report:

- Written sustainability policies
- Goals and targets
- Accountability structures

Example:

Q4 2025 Governance:

Documented Policies:

- ✓ Zero Waste Policy (adopted March 2025)
- ✓ Sustainable Sourcing Policy (adopted May 2025)
- ✓ Food Donation Policy (adopted April 2025)
- ✓ Staff Training Requirements (updated June 2025)

Public Commitments:

- ✓ 50% waste reduction by end of 2026 (vs. 2024 baseline)
- ✓ 50% local sourcing by end of 2026
- ✓ 98% waste diversion rate by mid-2026
- ✓ Zero single-use plastic by end of 2025

Accountability:

- Sustainability coordinator: [Name], 10 hours/week
 - Monthly team review meetings
 - Quarterly management review
 - Annual external reporting (this document)
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G2: Monitoring & Reporting

What to report:

- Tracking systems in place
- Reporting frequency and transparency
- Data quality and verification

Example:

Q4 2025 Monitoring Systems:

Data Collection:

- Daily waste weighing and logging (100% completion rate)
- Weekly KPI dashboard updates
- Monthly comprehensive review
- Quarterly VSME reporting

Verification:

- Waste data: Verified by waste hauler invoices
- Composting: Certified by farm partner records
- Donations: Receipt logs from food bank
- Financial: Cross-referenced with accounting records

Transparency:

- Internal: Monthly results shared with all staff
 - External: Quarterly summary on website
 - Stakeholders: Annual VSME report (this document) published
 - Third-party: Submitted to Green Key certification body
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G3: Continuous Improvement

What to report:

- Progress toward goals
- Challenges encountered
- Adaptations and learnings
- Future plans

Example:

Q4 2025 Continuous Improvement:

Progress:

- ✓ 42% waste reduction achieved (Target: 50% by year-end 2026) - ON TRACK
- ✓ 38% local sourcing (Target: 50% by year-end 2026) - ON TRACK
- ✓ 95% diversion rate (Target: 98% by mid-2026) - NEARLY ACHIEVED

Challenges & Solutions:

Challenge: Staff compliance dropped to 68% in September

Solution: Refresher training + gamification → Back to 89% by December

Challenge: TGTG sales plateaued at 12 bags/week

Solution: Tiered pricing system + office partnerships → Now 18 bags/week

Challenge: Composting partner had pickup delays in November

Solution: Added backup on-site composting bins → No organic waste to landfill

Learnings:

- Small portion option is MORE profitable (higher margins, less waste)
- Guest tours of garden create strong word-of-mouth marketing
- Staff champions are more effective than manager enforcement

Next Quarter Plans:

1. Pilot reusable container system for regular customers
2. Expand local supplier network to 12 partners
3. Launch "Zero Waste Catering" package for events
4. Apply for Green Key certification
5. Achieve 98% diversion rate

VSME SUMMARY PAGE - ANNUAL REPORT

Use this format for external stakeholders:

[YOUR RESTAURANT NAME] - 2025 SUSTAINABILITY REPORT

Voluntary Sustainability Reporting Standard for SMEs (VSME)

ENVIRONMENTAL PERFORMANCE

Waste Reduction:

- Total waste: 6,480 kg (42% reduction vs. 2024)
- Waste per guest: 0.18 kg (40% better than industry average)
- Diversion rate: 95% (vs. <10% in 2024)
- Climate impact: 7,776 kg CO₂-e avoided

Circular Economy:

- Food redistributed: 1,248 kg (2,496 meals to community)
- Ingredients reused: 624 kg (€7,360 value created)
- Compost closed-loop: 480 kg returned to grow our ingredients
- Local sourcing: 38% (vs. 12% in 2024)

Sustainable Operations:

- Single-use plastic eliminated: 100%
 - Compostable packaging: 100% of takeaway
 - Returnable supplier systems: 6 suppliers (75%)
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SOCIAL PERFORMANCE

Community:

- Meals provided: 2,496 (food bank donations + surplus platform)
- Partnership: Cluj Food Bank Association (formal agreement)
- Customer value: €5,390 saved through surplus platform

Team:

- Staff trained: 100% Zero Waste Certified
- Retention improvement: 17% (52% → 35% turnover)
- Employee satisfaction: 89% proud of sustainability efforts

Guest Engagement:

- 63% of guests cite sustainability as dining choice factor

- 24 positive online reviews mentioning sustainability
 - 42 guests participated in garden tours
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GOVERNANCE

Policies & Accountability:

- 4 formal sustainability policies adopted
- Dedicated sustainability coordinator (10 hrs/week)
- Monthly team monitoring + quarterly management review

Transparency:

- Daily waste tracking (365 days, 100% completion)
- Quarterly public reporting on website
- Annual VSME report (this document)

Commitments & Progress:

- 2026 Target: 50% waste reduction → 42% achieved (ON TRACK)
 - 2026 Target: 50% local sourcing → 38% achieved (ON TRACK)
 - 2026 Target: 98% diversion → 95% achieved (NEAR TARGET)
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LOOKING AHEAD - 2026 GOALS

1. Achieve 98% waste diversion rate (currently 95%)
 2. Expand local sourcing to 50% (currently 38%)
 3. Launch zero-waste catering service
 4. Obtain Green Key certification
 5. Provide 3,000 meals to community (currently 2,496)
 6. Reduce waste per guest to 0.15 kg (currently 0.18 kg)
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CONTACT

For questions about this report or our sustainability program:

[Your Name], Sustainability Coordinator

[Email] | [Phone]

[Website]/sustainability

This report follows VSME guidelines for small and medium enterprises. Data verified internally and by third-party partners where applicable.

HOW TO COMPLETE YOUR VSME REPORT

Step-by-Step Process:

MONTH 11 OF YEAR (November): ☐ Review all quarterly data from your KPI dashboard

- ☐ Compile into VSME template (use structure above)
- ☐ Calculate annual totals and averages
- ☐ Write narrative explanations (3-5 sentences per indicator)
- ☐ Identify 3-5 key wins to highlight
- ☐ Document 2-3 challenges and how you addressed them

MONTH 12 (December): ☐ Internal review with management

- ☐ Request verification letters from partners (food bank, composting partner)
- ☐ Cross-check financial data with accounting records
- ☐ Finalize report with forward-looking goals
- ☐ Design summary (1-page infographic version)

MONTH 1 OF NEXT YEAR (January): ☐ Publish on website

- ☐ Share with key stakeholders (investors, corporate clients, certifying bodies)
- ☐ Submit to any green certifications you're pursuing
- ☐ Press release to local media (optional)
- ☐ Share with team (celebrate wins!)

Time Investment: 6-8 hours annually once systems are running

VSME BENEFITS CHECKLIST

Once you have annual VSME report, use it for:

- ☐ **Green financing applications** (banks, impact investors)
- ☐ **B2B proposals** (corporate clients requiring sustainability docs)
- ☐ **Certification applications** (Green Key, EU Ecolabel, B Corp)
- ☐ **Award submissions** (sustainable restaurant awards, local recognition)
- ☐ **Marketing content** (website, social media, press)
- ☐ **Team recruitment** (attract sustainability-minded talent)
- ☐ **Guest trust** (transparency builds loyalty)
- ☐ **Internal accountability** (keeps program on track)

The report becomes your sustainability credentials - it's worth the effort.

End of Section 4: VSME Reporting Template complete

SECTION 5: WASTE AUDIT SPREADSHEET

Complete Tracking Tool for Zero Waste Programs

Purpose: This standalone spreadsheet is your operational tool for daily/weekly/monthly waste tracking. It feeds directly into your VSME reporting.

Download the interactive Excel version at:

<https://www.theclimateschool.eco/zero-waste-guide#:~:text=Waste%20Audit%20Spreadsheets>

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Access [HERE https://www.theclimateschool.eco/zero-waste-guide](https://www.theclimateschool.eco/zero-waste-guide) the complete **Rollout Implementation Guide for the Zero Waste Tactics**, and the **Food_Waste_Tracking_System** Excel sheet.

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