

ACT SCHOOL CANTEENS

THE BUSINESS ESSENTIALS



Initiative of



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fresh
TASTES

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INTRODUCTION

Running a small business, such as a canteen, needs skills and knowledge across many different areas. This manual has been developed to help P&Cs navigate through the key topics that you need to know about if you are establishing and/or operating a P&C-run canteen. Some information in the manual may be helpful for other models of canteens as well. If you discover you need more details in any given area, we have identified useful links for you to learn more.

This manual covers things such as regulations and legislation you need to comply with and licences you need to hold. The manual also includes ideas on running your canteen including finances, staffing, purchasing and putting together a healthy choices menu that works for your customers, your staff, and your bottom line.

While all your business questions won't be answered in this manual, it will hopefully assist you to build a solid foundation for your business and point you towards further resources and information as you need them.

The manual is laid out in 8 sections. The key topics covered in each section are outlined on the first page along with links to supporting tools and templates. A checklist and links to relevant websites and documents sit at the end of each section.

While we have tried to provide the latest accurate information in this manual, we recommend that you follow links to relevant websites to ensure that you are accessing the most current information. With regards to legislative compliance it is always advisable to seek further advice.



At the Counter

- Carrot stick 10¢
- Orange Wedge (fresh or frozen) 50¢
- Goulburn Valley fruit snack (gv) \$1.50
- Pikelets 50¢
- Cheese & biscuit pack \$1.00
- fresh popped popcorn 50¢
- fruit muffin \$1.50
- mini fruit muffin 50¢
- Watermelon slice 50¢



\$2.00

\$2.00

100ml \$1.50





SECTION 1: ESTABLISHING A CANTEEN

So, you have decided to start a canteen! It isn't a small undertaking; however, this manual can help you to establish a canteen by stepping you through some of the key requirements and processes along the way. This section outlines the **key business requirements** to set-up a school canteen that is operated by a parent body (Parent and Citizens Association or equivalent).



TOPICS

MEETING THE REGULATIONS

- entering a Canteen Licence Agreement
- registering as a food business
- knowing your food safety obligations

MANAGING YOUR CANTEEN

- defining a canteen management structure
- how to form a canteen sub-committee

DEVELOPING A CANTEEN POLICY

- the role of the canteen
- policy aims and objectives
- reviewing your canteen policy

ESTABLISHING A CANTEEN: CHECKLIST

HELPFUL LINKS

SUPPORTING TOOLS

- [1a Terms of reference for P&C school canteens](#)
- [1b Canteen survey for parents](#)
- [1c Canteen survey for secondary students](#)
- [1d Canteen policy – sample](#)



MEETING THE REGULATIONS

ENTERING A CANTEEN LICENCE AGREEMENT

LICENSING ACT PUBLIC SCHOOL CANTEENS

Once you have decided to run a canteen in an ACT Public School, you will need to enter into a licence agreement with the ACT Education Directorate.

There are number of different licence agreements. Most parent-run canteens sign the *Canteen Services Deed*. Check which agreement you need to sign and how to obtain one on the [Canteen Licences fact sheet](#).

When you receive the licence agreement or services deed, you will see it includes information on:

- who pays the utilities services fees such as electricity, internet, water, gas and telephone
- pest management and responsibilities
- tagging and testing of electrical equipment
- food policy requirements for food and drinks sold under the [ACT Public School Food and Drink Policy 2015](#)
- access times and shared use
- days/times of operation
- equipment schedule and responsibilities for maintenance
- annual licence fees (if any)

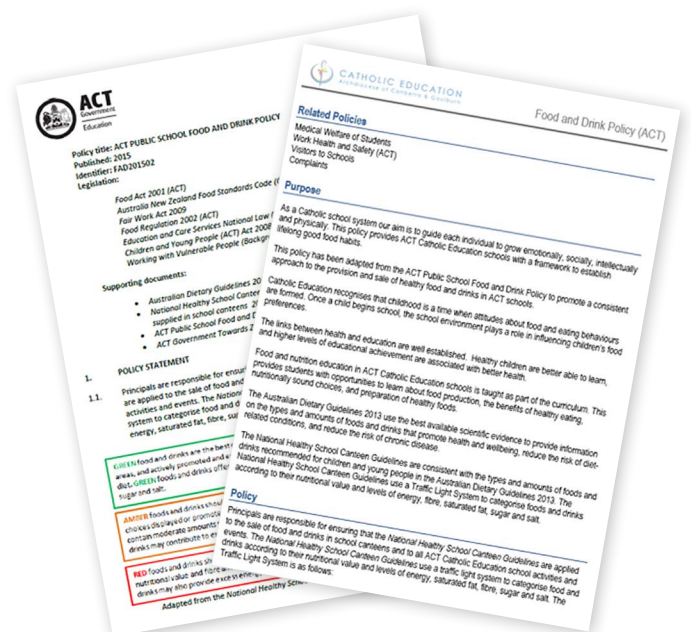
Read it carefully and note all expenses you are responsible for each term. These expenses will need to be factored into your menu pricing to ensure you cover your costs and don't run at a loss.



FOR DETAILED INFORMATION ON MENU PRICING SEE SECTION 6.

LICENSING FOR CATHOLIC AND INDEPENDENT SCHOOLS

If you are starting a canteen in a Catholic or Independent school, check with the school Principal whether there is a standard licence agreement. If there is not a standard agreement, negotiate the conditions of operation using the list on the previous page.





REGISTERING AS A FOOD BUSINESS

The *Food Act 2001* requires school canteens to be registered with the ACT Health Protection Service before opening. Follow the link for information and an application for [registering a new food business](#). Note, as a school canteen you won't need to pay a fee.

As a **registered food business**, the canteen must be operated in accordance with:

- the [Food Act 2001](#)
- the [Food Regulation 2002](#).

You should also consider:

- the [Australia New Zealand Food Standards Code](#) (FSANZ)
- the [National Healthy School Canteen Guidelines](#) (NHSCG).

KNOW YOUR FOOD SAFETY OBLIGATIONS

The ACT Health Protection Service manages food safety in the ACT and is the best source of information about [food safety regulation](#). Canteens have many food safety obligations under the *Food Act 2001*, which they must comply with.



FOOD SAFETY OBLIGATIONS ARE EXPLAINED IN SECTION 5.





MANAGING YOUR CANTEEN

DEFINING YOUR CANTEEN MANAGEMENT STRUCTURE

Now that you have your licence and have registered the canteen as a food business, it's time to decide how your canteen will be managed.

There is no 'one size fits all' approach to effective management of a canteen, as each school community has different needs and demands. The most common canteen structure is one operated by the school parent body. Any paid staff are employed by the parent body.

In some Catholic and Independent schools, the canteen is operated by the school and the paid canteen staff are employed by the school rather than the parent body.

Regardless of the management structure, school canteens are defined by law as a food business and must ensure an efficient operation and compliance with all legislative requirements.

Note, when a canteen is operated by a parent body who employ the staff, the parent body must be registered as an [incorporated association](#).

A canteen manager, whether paid or unpaid, needs to understand to whom they are responsible. A canteen management structure ensures that reporting and communication lines are clear and understood by everyone.

DEFINING RESPONSIBILITIES

When deciding about the management structure of your canteen, you will need to define and document how management responsibilities will be met and by whom. For example; your Canteen Manager may be responsible for ordering supplies, but the responsibility for paying for supplies may lie with the Treasurer. Determining the menu may be one of the roles of a canteen sub-committee and will therefore be listed in the sub-committee's terms of reference.

Canteen Management Responsibilities Example

Management	Policy and Procedures	Finance
<ul style="list-style-type: none"> attaining and renewing licensing agreements attaining and renewing registration as a Food Business managing staff and volunteers including performance ordering supplies equipping the canteen with adequate equipment & resources for the delivery of a food service determining the days and hours of operation 	<ul style="list-style-type: none"> deciding which foods will be sold influencing the menu ensuring the canteen meets the NHSCG ensuring the canteen meets relevant school food and drink policy managing work health and safety managing food safety ordering systems and processes 	<ul style="list-style-type: none"> managing and accounting for the canteen's finances including tax determining the price of foods for sale managing the costs of wages deciding how the profits are managed paying suppliers



HOW TO FORM A CANTEEN SUB-COMMITTEE

When the parent body executive operates the canteen they may delegate responsibility for this to a [volunteer sub-committee](#). The canteen sub-committee should include one or more members of the parent body executive.

A canteen sub-committee offers advantages such as:

- the workload of canteen management is shared amongst a team.
- different views and opinions from the school community can be considered without disrupting day-to-day management.
- different skills of the committee members can be utilised in the management of the canteen.
- open communication between the canteen and parent body is facilitated when one or more individuals on the canteen committee are also representatives on the parent body.

As a rule, a sub-committee would include the following positions:

- **Chairperson/Convener/Coordinator:** Responsible for running committee meetings and liaising with the Principal when needed.
- **Treasurer:** Responsible as one of the signatories on cheques, preparing and checking canteen financial records, and preparing wages for a paid canteen manager.
- **Secretary:** Responsible for issuing meeting agendas, taking and distributing minutes.

Each position on the sub-committee should have clearly defined roles and responsibilities that are provided to a volunteer before they accept the position. It's important to keep these responsibilities realistic and achievable.

The canteen sub-committee should meet regularly – generally each term - to monitor operations, plan events and deal with any issues promptly. At each sub-committee meeting:

- follow the agenda
- discuss each item without digressing
- seek and encourage feedback
- record accurate minutes and make them available to all members in a timely manner
- file all minutes for future reference.

SETTING THE TERMS OF REFERENCE

Joining a sub-committee requires commitment from all members. The **Terms of Reference (TOR)** describe how the sub-committee will operate and helps to keep all committee members accountable. For example, the TOR set out an agreed set of principles/provisions covering:

- how often the sub-committee meets
- how many members need to be present for a meeting
- how records are kept
- who is responsible for what, including roles of the parent body executive, canteen sub-committee, canteen staff, and volunteers

Once you have developed your own canteen sub-committee terms of reference, have it agreed to by the sub-committee members.



[CLICK TO ACCESS AN
EXAMPLE TERMS OF
REFERENCE - TOOL 1A](#)



DEVELOPING A CANTEEN POLICY

THE ROLE OF THE CANTEEN

It's important to establish what role the canteen will have in the school community before you start operating. How will the canteen complement and be integrated with the broader school food and drink environment? Identifying the role of the canteen will help clarify your objectives and allow you to measure progress. This could be as simple as *providing a nutritious and affordable lunch service to all students*. Agree on the canteen's role before you start operational planning.

As well as a food service, canteens provide the opportunity for nutrition education and social networking among parents and carers. A healthy canteen gives students access to fresh, nutritious foods and reinforces classroom messages about healthy food choices. Most school canteens also cater for cultural and special dietary needs.

ACT PUBLIC SCHOOL HEALTHY FOOD AND DRINK POLICY

The mandatory *ACT Public School Food and Drink Policy* was introduced by the ACT Government in 2015. The policy covers the food and drinks that can be sold and/or provided at public schools. One of the requirements of the Policy is the need for all public schools to work towards meeting the National Healthy School Canteen Guidelines (NHSCG).

The Catholic Education Office – Archdiocese of Canberra and Goulburn has since developed a similar (optional) policy. A template for a healthy food and drink policy is now also available for Canberra's independent schools from the [Fresh Tastes website](#).





FRESH TASTES — BUILDING HEALTHY FOOD AND DRINK CULTURE IN SCHOOLS

Canteens transitioning to healthier menus are more likely to be well supported by students, staff and parents when they are embedded within a broader school strategy to build a healthy food and drink culture. Fresh Tastes is a free ACT Government service that helps schools make healthy food and drinks a bigger part of everyday life for Canberra's kids. Many of Canberra's schools are already involved in Fresh Tastes, promoting healthy food and drink choices, teaching students about nutrition, adding more healthy options to their canteen menus, and giving students hands-on food growing and cooking experiences. Fresh Tastes can work with your school to help build on these and other activities. Look on the Fresh Tastes website at www.act.gov.au/freshtastes to find out if your school is involved.

POLICY AIMS AND OBJECTIVES

A canteen policy is a formal document developed by the canteen sub-committee and endorsed by the school community. It outlines the aims and operating guidelines of the school canteen, helps to maintain consistency in long-term operations and explains why the canteen sells certain foods and drinks.

The canteen policy should cover areas such as:

- meeting the requirements of the relevant school food and drink policy
- nutrition and the promotion of healthy choices for children
- a pricing strategy (in line with the NHSCG, consider a higher mark up for AMBER foods)
- how the canteen will address catering for cultural, social, and dietary requirements
- the canteen's approach to volunteers in the canteen including student volunteers
- the importance of operating as an efficient business
- expectations of high standards for the preparation and handling of foods (for food safety and cost control)
- work Health and Safety (WH&S) requirements and providing a safe work environment
- for ACT public schools: reporting to the Principal regarding meeting the National Healthy School Canteen Guidelines.



It is important in developing your policy to establish your school's needs and priorities by seeking comment from all key stakeholders, such as the:

- students e.g. the student representative council
- Principal and staff
- parent body
- canteen staff/volunteers
- school board or council

A survey of the school community is a good way to gain feedback on the role of your canteen, the type of foods offered and so on. The results of your survey can be incorporated into your policy and circulated widely to the school community.



CLICK TO ACCESS SURVEY TEMPLATES:

TOOL 1B – CANTEEN SURVEY FOR PARENTS

TOOL 1C – CANTEEN SURVEY FOR SECONDARY STUDENTS



CLICK TO ACCESS A SAMPLE CANTEEN POLICY – TOOL 1D

The final version of the policy should be drawn up and approved by a formal school body, such as the parent body and/or the School Board and then signed off by the Principal. The canteen policy should then be made available in the canteen and on your school's website.

REVIEWING YOUR CANTEEN POLICY

The canteen policy should be reviewed regularly and included in the handover procedures to new executive members of the parent body and new members of the canteen sub-committee.

The objective of each review is to:

- establish the effectiveness of the policy
- seek feedback from the school community
- maintain continual improvement

When looking at how successful the policy has been, indicators such as increased sales of healthy items, increased volunteer base, or an improved gross profit can be used to evaluate success. Also consider any factors that may have adversely affected sales, such as a drop in student enrolments.



ESTABLISHING A CANTEEN: CHECKLIST

CLICK THE BOXES TO TICK COMPLETED ITEMS

CANTEEN AND FOOD BUSINESS

LICENCES

- obtain your Canteen Licence Agreement with the ACT Education Directorate or equivalent body
- ask questions about anything that is unclear in the Agreement
- review your responsibilities for utilities, pest control, etc.
- register the canteen as a food business

MANAGING YOUR CANTEEN

- establish a canteen management structure suited to your school community
- set up a canteen subcommittee (if this is the preferred structure)
- develop the subcommittee roles and responsibilities and terms of reference

DEVELOPING A CANTEEN POLICY

- establish the role and objectives of the canteen
- download and read the relevant policy relating to healthy food and drink in school canteens
 - [ACT Public School Food and Drink Policy 2015](#)
 - [Catholic School Food and Drink Policy \(ACT\)](#)
- consult with school community
- draft the policy and distribute for school community feedback
- formalise your canteen policy
- review your policy regularly



HELPFUL LINKS

- [Canteen Licences fact sheet](#)
- [Food business new registration application](#)
- [Food Act 2001](#)
- [Food Regulation 2002](#)
- [Australia New Zealand Food Standards Code](#)
- [National Healthy School Canteen Guidelines \(NHSCG\)](#)
- [ACT Health Protection Service](#)
- [Food handling and food safety in school canteens](#)
- [Incorporated Associations in the ACT](#)
- [ACT Council of P&C Associations](#)
- [Fresh Tastes](#)



SECTION 2: STAFFING YOUR CANTEEN

Getting the right staff and volunteers can make all the difference to your canteen operation. In this section, you'll find simple guidance on **recruiting and retaining staff and volunteers** for your canteen. It is important that you are familiar with the laws that, as an employer, you must comply with to ensure you are meeting your employees' rights.

“The Canteen Manager is the heart of a canteen. Finding a passionate person who is the right fit for your school is critical to the success of your canteen. Persist in finding the right person and in the long term your school community will benefit in so many ways.” —CANTEEN MANAGER



TOPICS

RECRUITING CANTEEN STAFF

- hiring a canteen manager

INDUSTRIAL AWARDS AND OBLIGATIONS

- level of classification
- annual increases
- timesheets
- single touch payroll
- entitlements
- superannuation
- long service leave
- PAYG

RECRUITING AND MANAGING VOLUNTEERS

- managing volunteers

STAFFING YOUR CANTEEN: CHECKLIST

HELPFUL LINKS

SUPPORTING TOOLS

Recruitment

- [2a interview questions for recruiting a canteen manager](#)
- [2b canteen manager employment agreement \(roles and responsibilities included\)](#)
- [2c code of conduct for employees](#)

Staff management

- [2d staff appraisal](#)
- [2e payroll information](#)

Volunteers

- [2f canteen orientation](#)
- [2g duty list](#)
- [2h run sheet and procedure card](#)
- [2i tricky issues Q&A](#)
- [2j example staff timesheet](#)



RECRUITING CANTEEN STAFF

For most canteens, there is at least one paid employee supported by a combination of paid assistants and/or voluntary staff. The mix of staff will be determined by the size of the school, strength of volunteer numbers and/or the canteen operation style.

Some simple documents have been provided to get you started on your recruitment, however if your expertise in this area is limited, refer to the [Fair Work Ombudsman's Guide to hiring new employees](#).

Employing canteen staff is generally the role of the canteen sub-committee and in some schools requires final approval or input from the Principal. When employing paid and voluntary canteen staff, it is important to follow good staff management procedures, including:

- applying the correct industrial award or agreement
- formal written job descriptions
- formal interview processes
- an employment contract and code of conduct
- performance review processes
- appropriately accredited and regular training (e.g. food safety, policy updates, work health and safety)
- complaint resolution procedures.

To recruit the right people, you will need to consider the key skills, experience, knowledge and attitude required for the job/s. Advertise key positions both externally and internally to ensure there is no favouritism shown and the best person for each position is hired.

In any job advertisement, clearly articulate what skills and qualities you are looking for in the successful candidate. Mention the hours, the Award under which they will be paid, and any essential qualifications and/or skills required.

Also consider:

1. Staffing hours and rosters to coincide with operating days, times and service demand.
2. Staffing numbers to handle demand and the variety of food and drinks on offer.
3. Staff employment types (part time, full time, casual) based on need and cost efficiency.



SEE TOOLS:

[2A INTERVIEW QUESTIONS FOR RECRUITING A CANTEEN MANAGER](#)

[2C CODE OF CONDUCT FOR EMPLOYEES AND VOLUNTEERS](#)



HIRING A CANTEEN MANAGER

A canteen manager, whether paid or unpaid, is necessary for all canteens. Typically they are responsible for the day-to-day operation of the canteen. The canteen manager's responsibilities should be clearly outlined in a job description and should be conducted in accordance with any relevant policies. Responsibilities may include:

- rostering staff and volunteers
- changes to menu items
- timesheet sign off
- daily allocation of tasks and supervision of staff and volunteers
- managing any issues that arise on a daily basis
- answer questions about the canteen operations.

The breadth of the canteen manager's responsibilities will depend on the structure of the canteen and what roles are delegated to the sub-committee if there is one.

Since the canteen manager is vital to the success of the canteen, it is worth spending the time finding the right person with the necessary skills and personality fit for your school community.

Job advertisements, interview questions and decision making should focus on the attributes, skills and qualifications you are looking for.



CLICK TO ACCESS DETAILED
ROLES AND RESPONSIBILITIES
OUTLINED IN THE CANTEEN
MANAGER EMPLOYMENT
AGREEMENT – TOOL 2B

PERSONAL ATTRIBUTES AND SKILLS

Key skills, qualifications and/or attributes to consider for canteen managers may include:

- experience in a food preparation and food service settings
- qualifications as a chef
- demonstrated experience in managing a busy food service
- excellent interpersonal and communication skills
- demonstrated skills in all aspects of operating a food business
- demonstrated experience with online ordering systems
- demonstrated ability to work as a team member as well as supervise others
- demonstrated time management skills and ability to control day-to-day operations
- experience with volunteers and parent groups
- knowledge and use of basic financial management systems
- qualifications in food safety with food safety supervisor status
- qualifications in First Aid
- understanding of work health and safety and ability to meet legislative requirements
- interest in health and nutrition
- demonstrated computer literacy using Microsoft Office applications and the internet
- current [Working with Vulnerable People card](#).



PROBATION

Paid staff are generally required to serve a probationary period, completed with a satisfactory performance appraisal.

PERFORMANCE REVIEWS

These reviews should become common practice on a regular basis to ensure both staff and committee members are meeting the purpose of the canteen. They allow review against performance and expected standards and identify any required resourcing support necessary to continue individual's professional development. Either the canteen convenor or canteen committee should review the canteen manager's performance annually. The benefit of an appraisal system is to provide the opportunity to solve any problems that may have arisen and also to address any issues regarding the performance of an individual.

Surveys could be used as a tool to gather insights from families and children on food service and customer service in the canteen which may be used to inform performance reviews. Surveys can be designed to capture information about food offered, days and times of operation and the customer service experience.

The implementation of annual performance reviews helps to identify problem areas and implement actions to address them and improve the situation.



SEE TOOLS:

2D STAFF APPRAISAL

2E PAYROLL INFORMATION

EMPLOYER COMPLIANCE

As an employer, you have many compliance obligations. It is particularly important to maintain good policy and procedures for:

- taxation
- long service leave
- workers' compensation
- occupational health and safety
- anti-discrimination / equal employment opportunity
- superannuation
- training
- freedom of information
- annual and sick leave
- industrial arbitration.



SEE THE RELEVANT HELPFUL LINKS FOR EACH OF THE ABOVE EMPLOYER OBLIGATIONS





INDUSTRIAL AWARDS AND OBLIGATIONS

An Award is a legal document that sets out the minimum terms and conditions of employment for employees covered under the Award. For canteen staff the correct award for employing all school canteen staff is the [Fast Food Industry Award 2010](#).

ALL STAFF EMPLOYED BY PARENT BODIES OR LESSEES ARE PAID UNDER THE FAST FOOD AWARD.



LEVEL OF CLASSIFICATION

Schedule B of the Award gives the classifications shown below:

FAST FOOD EMPLOYEE LEVEL 1

- An employee engaged in the preparation, the receipt of orders, cooking, sale, serving or delivery of meals, snacks and/or beverages which are sold to the public primarily to take away or in food courts in shopping centres.
- A Fast Food Employee Level 1 will undertake duties as directed within the limits of their competence, skills and training including incidental cleaning and cleaning of toilets.

FAST FOOD EMPLOYEE LEVEL 2

- An employee who has the major responsibility on a day-to-day basis for supervising Fast Food employees Level 1 and/or training new employees or an employee required to exercise trade skills.

FAST FOOD EMPLOYEE LEVEL 3

- An employee appointed by the employer to be in charge of a shop, food outlet, or delivery outlet.



ANNUAL INCREASES

Each year information on the Award is updated, so stay in touch via the [Fair Work Ombudsman](#). The quickest way to get any new rates is through the [Pay and Conditions Tool \(PACT\)](#). Remember to apply Award changes from 1 July each year.

You can also find the Award rates from the downloadable [pay guides](#) from the Fair Work Ombudsman's website.

TIMESHEETS

Documentation is very important. Timesheets should be filled out and filed weekly. Wages are paid on agreed hours of work and extra hours may not be approved. Many canteen managers are paid on a casual rate and only for the hours of operation, so timesheets are critical for tracking this.

Timesheets are also important for insurance purposes. Canteen managers are covered by workers' compensation insurance when at work, or when travelling to and from work. Timesheets may be requested in the event of a claim.



[CLICK TO ACCESS A SAMPLE
TIMESHEET – TOOL 2J](#)

SINGLE TOUCH PAYROLL

Single Touch Payroll (STP) is an ATO reporting change for employers through which you will report payments such as salaries and wages, pay as you go (PAYG) withholding and superannuation information from your payroll software each time you pay your employees. It is important that you talk to your provider to ensure your existing payroll software is updated to offer STP reporting. If you do not currently utilise a payroll solution you will need to contact the ATO for advice on how to proceed.

STP commenced on 1 July 2018 and will be expanded to include employers with 19 or less employees from 1 July 2019 subject to legislation being passed in parliament.

Ensure you visit www.ato.gov.au/Business/Single-Touch-Payroll/ to determine your new reporting requirements under single touch payroll as this will affect all canteens once legislation is passed.

ENTITLEMENTS

There are various employee entitlements like superannuation, long service leave and sick leave that need to be factored into the total cost of having an employee. For more information see the [Leave](#) section of the Fair Work Ombudsman's website.



SUPERANNUATION

All employees are eligible to be paid 9.5 per cent of their gross wage as an [employer contribution](#) towards superannuation. Superannuation payments should be made monthly and recorded with the wages.

The only time this entitlement is not applicable is if the employee is:

- paid a gross wage of less than \$450 per calendar month
- under 18 years of age and not working more than 30-hours a week
- over 70 years of age.

LONG SERVICE LEAVE

Employees, including those who are part-time or casual, are entitled to paid leave (6.06667 weeks) after seven years of continuous service under ACT law. Pro rata entitlements may be available after five years. Download the [guidelines to calculate long service entitlements](#).

Depending on the relevant law or instrument (and the circumstances of termination), an employee may be eligible for a pro rata payment on termination after a minimum period of five years of continuous service.

Generally speaking, when putting money aside for long service leave, consider the equation:

- One week's pay for every year of service
- OR
- Employee's total gross yearly wage divided by the weeks worked annually.

PAYG TAX

Pay As You Go (PAYG) tax is money deducted, collected and forwarded on to the Australian Taxation Office after every pay period. The amount deducted will vary on the gross amount earned by the employee at each pay period.

The canteen will need to [register for pay as you go \(PAYG\) withholding](#) if you need to withhold tax from payments you make to your workers and some other businesses. As each paid employee commences work, they must be supplied with a [Tax File Number Declaration form](#) of which a copy will be supplied to the ATO. This can be completed online. Each pay cycle, tax should be deducted and noted in the wages book. Tax will then be paid to the ATO in instalments.

[Payment summaries](#) must be supplied to employees at the end of every financial year or one week after they have ceased employment. (This requirement may change with the introduction of single touch payroll as employees will be able to obtain their summary through My Gov.)

If an employee is dismissed, the reason and the process must be fair and equitable, and comply with industrial relations guidelines in the ACT. Find out more about [ending employment](#) on the Fair Work Ombudsman website.



RECRUITING AND MANAGING VOLUNTEERS

Volunteers are a vital part of many canteens. Without volunteers, many schools would have no canteen or would have to limit days of operation.

Recruiting volunteers can be challenging, however try some of these tips to attract volunteers:

- hang a sign outside the canteen for parents to see
- send a letter home with students
- place a regular ad in the school or P&C newsletter, on the school's website or Facebook page
- send an email to parents of new students at the beginning of every year
- hold a breakfast, morning tea or afternoon tea to introduce parents to the canteen and sample some of the food on offer.

MANAGING VOLUNTEERS

It is important that volunteers understand their roles and responsibilities in the canteen and undertake their work in a safe and efficient manner. Volunteers should be rostered according to their preferred day/frequency to encourage them to return and help when available.

Volunteer duties will vary depending on the day and the requirements on that particular day. The canteen manager is responsible for assigning duties to each volunteer. A sign-in register needs to be kept in the canteen for volunteers to record their arrival and departure each shift.

An information pack is a great way to help volunteers to understand their roles and responsibilities in the canteen.

It's particularly important to appreciate the time and effort of volunteers and ensure working in the canteen is a rewarding experience for them. To keep volunteers interested and coming back:

- maintain a positive attitude towards the canteen and volunteers
- provide training from the beginning
- make them feel appreciated by regularly thanking them for their time
- listen to their suggestions and feedback
- offer a recess or lunch break and provide them with a meal and tea/coffee
- be flexible and work around the hours they are available
- always have a clean apron ready for them each shift.



SEE THESE EXAMPLES:

2F CANTEEN ORIENTATION

2G DUTY LIST

2H RUN SHEET AND
PROCEDURE CARD

2I TRICKY ISSUES Q&A

✓ STAFFING YOUR CANTEEN: CHECKLIST

CLICK THE BOXES TO TICK COMPLETED ITEMS

RECRUITING CANTEEN STAFF

- identify your staffing needs based on the hours of operation, demand and service style of the canteen.
- write a position description with attributes, qualifications and skill requirements.
- draft a recruitment advertisement for the role/s you need to fill and post it in community papers, notice boards, school newsletters and on popular employment pages.
- draft a code of conduct to outline the expectations of staff working for the school canteen.

INDUSTRIAL AWARDS AND OBLIGATIONS

- develop an agreement of roles and responsibilities and working conditions for the canteen manager and other employee/s. These are the conditions of employment that both the employer and employee agree to.

- establish a weekly timesheet to be completed daily by employees. Additional time outside regular hours should be authorised by a committee member prior to the hours being worked.
- develop a performance review process and dates. Aim for two appraisals in an employee's first 12 months, and then at least one appraisal per year after this.

RECRUITING AND MANAGING VOLUNTEERS

- promote volunteering to the school community.
- develop a volunteer orientation pack.
- develop run sheets for volunteer tasks.
- develop a register log for volunteers to sign in and out.

➔ HELPFUL LINKS

- [Fair Work Ombudsman's Guide to hiring new employees](#)
- [Working with Vulnerable People card](#)
- [Fast Food Industry Award 2010](#)
- [Pay and Conditions Tool \(PACT\)](#)
- [Minimum wage pay guides](#)
- [Superannuation for employers](#)
- [Long service leave guidance material](#)
- [Tax File Number Declaration form](#)
- [Volunteering ACT](#)



SECTION 3: ENSURING WORKPLACE HEALTH AND SAFETY

Looking after the health and safety of yourself and your team is simply good management. As an employer, you also have a legal responsibility to protect the health, safety and welfare of all people in your workplace. In this section, you'll find information about providing a safe workplace and your **legal duty of care** for people who work in, visit or use your canteen.

“Ensuring that you put good workplace health and safety systems and processes into practice from the beginning is essential to achieving a quality canteen service that operates smoothly and meets guidelines and regulations.” —CANTEEN MANAGER



TOPICS

[INSURANCE](#)

[WORK HEALTH AND SAFETY LAWS](#)

[RISK MANAGEMENT](#)

- [safety management Steps \(SAFE\)](#)

[YOUR WORK HEALTH AND SAFETY SYSTEM](#)

- [steps to keep your food business safe](#)

[ENSURING WORKPLACE HEALTH AND SAFETY: CHECKLIST](#)

[HELPFUL LINKS](#)

SUPPORTING TOOLS

- [3a canteen work health and safety statement](#)
- [3b risk management plan template](#)
- [3c sample risk matrix](#)
- [3d WHS checklist template](#)
- [3e SAFE workplace poster](#)



INSURANCE

It is compulsory for all employers in the ACT to have a current ACT workers' compensation policy in place with an approved insurer. An Employer is responsible for:

- complying with their insurer's injury management program
- displaying a notice that outlines the requirements under the [Workers Compensation Act 1951](#) for making compensation claims, including the name of the insurer and current insurance policy details
- establishing (and displaying) a written return to work program in consultation with workers, an approved rehabilitation provider and relevant unions
- providing a register of injuries that is accessible to all workers
- providing specific information required by the insurer.

Your responsibilities for public liability insurance and workers' compensation depend on the structure of your canteen management. Always check with the Principal or School Board with regards to insurance cover and if the operations of the canteen are covered under insurance policies held by the school and/or the P&C or if separate policies will be required.

- **Parent body-run canteen:** all ACT public school P&Cs must hold public liability insurance that considers activities such as the canteen. This, along with workers compensation cover, is arranged through the P&C Council group insurance scheme. In May each year school P&Cs are sent an insurance questionnaire to declare their activities, including running canteens, and any employed staff to ensure the correct insurance can be quoted. Contact [ACT Council of Parents and Citizens Associations](#) for further information.
- **School-run canteen:** the school will be responsible for all the costs associated with public liability and workers' compensation insurance for paid staff.
- **Leased canteen:** the costs associated with public liability and workers' compensation insurance rests with the lessee.



WORK HEALTH AND SAFETY LAWS

The [Work Health and Safety Act 2011](#), [Work Health and Safety Regulation 2011](#) and relevant Codes of Practice form the legislative regime that protects people from workplace injury, illness and disease in the ACT. Together these elements provide a framework and practical guidance to protect the health (including psychological and physical health), safety and welfare of all workers at work and of other people who might be affected by the work. The *Work Health and Safety Act 2011* imposes safety duties on all people at a workplace from persons in control of a business through to workers/volunteers. To fully understand your legal WHS obligations please visit [WorkSafe ACT](#).

The primary work health and safety duty of a person in control of a business or undertaking is to ensure the health and safety of workers, customers and visitors by providing a safe workplace and safe systems of work.

A person in control of a business or undertaking is specifically required to:

- provide a safe and healthy work environment
- provide and maintain safe plant (equipment and machinery) and structures
- provide and maintain safe systems of work
- ensure the safe use, handling, storage and transport of plant, structures and substances
- ensure that plant is operated only by workers qualified to operate the plant
- provide adequate facilities for the welfare of workers in carrying out work
- keep information and records including incident reports and training records
- provide any information, training, instruction or supervision that is necessary to protect persons from risks to their health and safety
- ensure that the health of workers and the conditions of the workplace are monitored for the purpose of preventing illness or injury
- consult with workers on matters that directly affect their safety
- ensure there is a current workers compensation policy
- notify [WorkSafe ACT](#), via a [Notifiable Incident Report](#), of any workplace death or serious injury, or any incident that could have caused death or serious injury (dangerous incident).





RISK MANAGEMENT

As an employer you have a duty to ensure work health and safety by providing and maintaining a safe workplace and safe systems of work. You are required to manage risk by taking reasonably practicable steps:

- to identify any risk that may be associated with their duty
- to eliminate those risks
- if it is not reasonably practicable to eliminate the risk, to minimise each risk.

If you are new to WHS, take a couple of minutes to watch [An Introduction to WHS Risk Management](#) for a quick overview of the process of managing risk.

SAFETY MANAGEMENT STEPS (SAFE)

There are [four key safety management steps](#) (SAFE) that can be applied in your workplace to manage health and safety, hazard identification, risk assessment, risk control and reviewing the effectiveness of the controls. These are:

1. See It
2. Assess It
3. Fix It
4. Evaluate It

A risk management plan is a working document that guides you through the process of identifying and assessing risks and developing strategies to manage them. The plan should be developed in consultation with your staff/volunteers and displayed for regular reference. A risk matrix can be used to assist with evaluating the level of risk of an identified hazard if it cannot be eliminated.

A hierarchy of controls can be put in place to reduce identified risks to the lowest possible level:

- substituting for safer equipment, materials or chemicals
- isolating the hazard from the person at risk
- minimising the risk through engineered means such as using special equipment or making physical changes to the workplace or environment
- implementing change through administrative means such as changing work procedures or schedules
- using personal protective equipment (this is considered to be the least effective means of controlling risk).

[Worksafe ACT](#) has a range of resources to support you to [learn](#) and develop processes and procedures for safe work practices. They also have downloadable [posters](#) to remind your workers of the SAFE principles of work.



SEE TOOLS:

[3A CANTEEN WORK HEALTH AND SAFETY STATEMENT](#)

[3B RISK ASSESSMENT AND MANAGEMENT PLAN TEMPLATE](#)

[3C SAMPLE RISK MATRIX](#)

[3D WHS CHECKLIST](#)



YOUR WORK HEALTH AND SAFETY SYSTEM

A Work Health and Safety (WHS) System is the combination of systematic processes you have in place to manage work health and safety in a workplace. In a canteen environment the processes that make up your WHS system may include:

- documented policies and procedures for all aspects of the canteen operations
- canteen worker induction and training plus the records you maintain on these activities
- hazard reporting-processes including provision of training and tools to enable your workers to identify and report any workplace hazards
- processes for addressing reported hazards, posters reminding workers of the SAFE principles
- risk assessment and risk management plan: in consultation with your workers conduct a risk assessment to identify hazards, assess the risk they pose, and develop control strategies to minimise each risk, document this in a risk plan
- review risk plans annually or whenever there are changes to policies, procedures, service offerings, premises, legislation or if there is an incident resulting in an injury to a worker
- regular workplace inspections – daily travel path check to identify any workplace hazards and ensure prompt rectification of these hazards.

STEPS TO KEEP YOUR FOOD BUSINESS SAFE

- **know your responsibilities:** write a WHS policy and action plan.
- **involve your staff:** talk, inform and engage them through contributions to plans and decisions. Ensure they understand that they also have a duty under the WHS Act to follow instructions relating to WHS, utilise personal protective equipment where relevant and ensure that their actions in the workplace do not put others at risk. WHS should be incorporated in induction packs, job descriptions and duty statements.
- **know and mitigate the risks:** See, Assess, Fix, Evaluate (SAFE) as part of the daily routine. Make sure staff can recognise and assess hazards to prevent injury.
- **keep records and review:** Ensure you document and keep records for training that your staff undertake such as induction, emergency procedures, reporting incidents, reporting hazards. Maintain accurate records for incidents, hazard reporting and regular workplace assessments and meetings. This will help you to monitor and review your processes and practices.



SEE TOOLS 3A – 3E



ENSURING WORKPLACE HEALTH AND SAFETY: CHECKLIST

CLICK THE BOXES TO TICK COMPLETED ITEMS

INSURANCE

- identify who is responsible for insurances
- display relevant insurances as required

ACT LAW

- find out about your workplace health and safety responsibilities at [WorkSafe ACT](#)

IN CONSULTATION WITH YOUR STAFF/VOLUNTEERS

- develop a WHS statement
- make copies of relevant templates and customise them to your canteen setting

- conduct a workplace risk assessment to identify hazards in your workplace
- develop a Risk Management Plan (RMP)
- implement actions arising from the RMP
- outline all components of your Work Health and Safety System
- ensure committee members, employees, volunteers, school principal are aware of the WHS system and their personal responsibilities within the system
- conduct regular workplace assessments
- continue to review and improve your WHS system



HELPFUL LINKS

- [Worksafe ACT](#)
- [Work safe in the workplace – General work health and safety](#)
- [An Introduction to Work Health and Safety](#)
- [Safework Australia \(model codes of practice\)](#)





SECTION 4: MANAGING THE FINANCES

There has been a shift away from the role of canteens as fundraisers to one where canteens provide a food service option that role models healthy food and drink choices to the school community. Your canteen will still, however, need to make a profit to remain viable. In this section, you'll find information and templates to help you **manage the finances** of your canteen.

“The decision to invest in an accounting software system was a big leap for us but we have never regretted it. Getting used to the system took some time and training in the beginning but it was definitely worth it. It not only streamlines our processes saving us time and stress, but allows us to monitor our financial position accurately.” —CANTEEN MANAGER



TOPICS

CANTEENS AS BUSINESSES

UNDERSTANDING CASH FLOW

- income
- expenses
- petty cash
- daily takings

PROFIT AND LOSS STATEMENTS

DEPRECIATION RECORD

ESSENTIAL RECORDS AND LOGS

- good record keeping
- who is responsible for what?

MANAGING THE FINANCES: CHECKLIST

HELPFUL LINKS

SUPPORTING TOOLS

- 4a petty cash voucher
- 4b petty cash records
- 4c daily takings record
- 4d profit and loss template
- 4e financial reconciliation
- 4f equipment expenses



CANTEENS AS BUSINESSES

Historically, the operating model for a school canteen was volunteer-based with no paid employees. As the availability of volunteers has declined over the years and regulatory requirements have increased, employing paid staff to operate the canteen, often supported by a roster of volunteers, has become essential. The shift to paid staff has highlighted the need for canteens to operate as small businesses; with sound business practices, good financial management systems and clear lines of accountability. Investing in an accounting software package is something that canteens are being advised to, and are increasingly choosing to, do as way of improving their financial management processes. With the introduction of Single Touch Payroll Reporting it is important to ensure your existing payroll software is updated. Most providers have updated their products, so talk to your provider about this.

In order to manage the financial viability of your canteen you must be able to:

- track income and expenditure
- plan for the canteen's financial obligations
- account for all money and stock
- develop profit targets and a pricing structure
- determine the cost price of pre-packaged items and recipes
- determine the selling price of pre-packaged items and recipes per serve

Ensuring that the turnover (income) of the canteen covers all expenses can be challenging. Very few school canteens have the luxury of a subsidy to allow them to operate their canteen at a loss. Having good financial management systems in place assists in making informed decisions about canteen operations.

The objectives for the school's canteen should be to **generate enough income** to meet the full costs of operating a healthy canteen including:

- staff costs such as wages, superannuation, long service leave, training.
- direct expenses such as stock, equipment, utilities, online ordering fees.

PLEASE NOTE: THE ACT COUNCIL OF PARENTS AND CITIZENS ASSOCIATIONS RECOMMENDS ALL MEMBER CANTEENS USE APPROPRIATE CANTEEN MANAGEMENT SOFTWARE. EXCEL SPREADSHEETS ARE ONLY PROVIDED AS TOOLS TO THIS MANUAL AS AN OPTION FOR CANTEENS WITHOUT SOFTWARE.





UNDERSTANDING CASH FLOW

INCOME

The income of the canteen comes from the sale of food and drinks, primarily from lunch orders and over the counter sales, and this is sometimes supplemented by catering for school events and meetings. Setting the correct selling price for menu items directly affects the financial viability of the canteen.

EXPENSES

The main expense in the canteen is the cost of goods sold – food and drinks, including their packaging. This is followed by the cost of staffing including wages, long service leave and other entitlements. Other expenses include stationery, telephone, utilities, internet, maintaining appropriate equipment, memberships, and insurance (general and workers' compensation).

Like any business, the school canteen is subject to fluctuations in revenue throughout the year, caused by a variety of factors from staffing through to lower demand for food when students are away on excursions or at camp. A good recordkeeping system helps monitor these trends and can make it easier for canteen managers to plan to cover all expenses and in some cases, minimise them.

Good menu planning including looking at the types of foods on offer, the prices they are sold at, and careful stock control can help you to manage your food expenses and reduce unnecessary costs.





PETTY CASH

Try to keep cash purchases to a minimum and order most items through an account system. When making a cash purchase, use a separate petty cash float authorised by the canteen sub-committee rather than using canteen takings. The sub-committee should keep full details and dockets of all petty cash purchases.

Keep enough money in the petty cash float to cover unexpected purchases and secure it separately from the daily takings drawer. The canteen manager should be responsible for the handling of the petty cash. This ensures that the daily takings are not dipped into for canteen purchases.

Attach any receipts to the petty cash voucher and lock these away with the petty cash. You may also choose to maintain a petty cash records spreadsheet.

Some P&Cs are using 'Load and Go' cards as a convenient alternative to petty cash. The treasurer can load the cards with funds which the canteen manager can use like a debit card while shopping. An electronic receipt/record is generated on the card's account, rather than relying on paper dockets. The treasurer has excellent oversight over non-account spending and they are more secure than cash, needing a PIN to operate.



CLICK TO ACCESS SUPPORTING TOOLS:

[TOOL 4A – PETTY CASH VOUCHER](#)

[TOOL 4B – PETTY CASH RECORDS](#)

DAILY TAKINGS

The accurate and efficient tracking of a canteen's daily takings is critical, so two people should count the takings each day. Ideally, count the takings at the conclusion of each opening, i.e. breakfast, recess and lunch. This provides information about the viability of each of these service times. If, for example, a school has an afternoon recess break that is only generating sales of \$26 but it is costing \$52 for a canteen manager to be available to open, it may be best to cancel the service and shorten the canteen manager's working day, saving wage costs.

Follow this process:

1. At the end of each day (or preferably at the end of each service) count the money in your cash drawer.
2. Return an agreed amount of coins and notes to the drawer for the next day's (or service's) float. Write the amount you are returning in the float column of the daily takings record (see [tool 4c](#)). Return the same amount to the float every day. Two people should do the counting, and re-count if you get different totals.
3. If there is a special event at the school that caused the day's takings to be unusually high or low (e.g. open days or excursions) make a note of it in the comments section of this record.



CLICK TO ACCESS A DAILY TAKINGS RECORD TEMPLATE – [TOOL 4C](#)



PROFIT AND LOSS STATEMENTS

This record shows the canteen's net profit over the term. When completing your profit and loss statement, consider:

- 1. gross profit:** the canteen's gross profit for the term.
- 2. other income:** write in any income the canteen received during the term that was not from the sale of goods (e.g. bank interest).
- 3. total operating expenses (paid):** write in the total of all overhead expenses the canteen incurred during the term and which it has paid.
- 4. total operating expenditure (unpaid):** write in the total of all overhead expenses the canteen incurred during the term and which has not yet been paid.
If the canteen has no unpaid accounts, this is zero.
- 5. total overheads:** calculate the canteen's total overheads for the term. This is (3) + (4): the *sum* of the paid and unpaid operating expenditure.

- 6. net profit:** calculate the canteen's total profit for the term. This is (1) + (2) – (5): gross profit *plus* other income *minus* total expenses (overheads).
- 7. donations to the school:** write in the total amount the canteen is giving to the school this term.
- 8. total net profit:** calculate the total net profit the canteen has made during the term, which can be kept for its own operations. This is (6) – (7): the net profit *minus* the donation to the school.



[CLICK TO ACCESS A PROFIT AND LOSS TEMPLATE – TOOL 4D](#)





DEPRECIATION RECORD

As part of doing business, assets must be purchased and replaced over time. Canteen assets are generally equipment such as fridges, ovens and toasters. An asset's loss of value over time is calculated as depreciation. It is always advisable to seek further information on depreciation from your accountant or the [ATO](#).

If your canteen uses an accounting software package this will calculate depreciation. The simplest method of calculating depreciation, if you are not using a software solution, is the 'straight line depreciation' method which spreads the cost of an item evenly over its useful life. For example, if you purchase a fridge for \$4,000 that has an estimated useful life of 15 years, the cost would be written off as \$266.67 for each year the fridge is used.

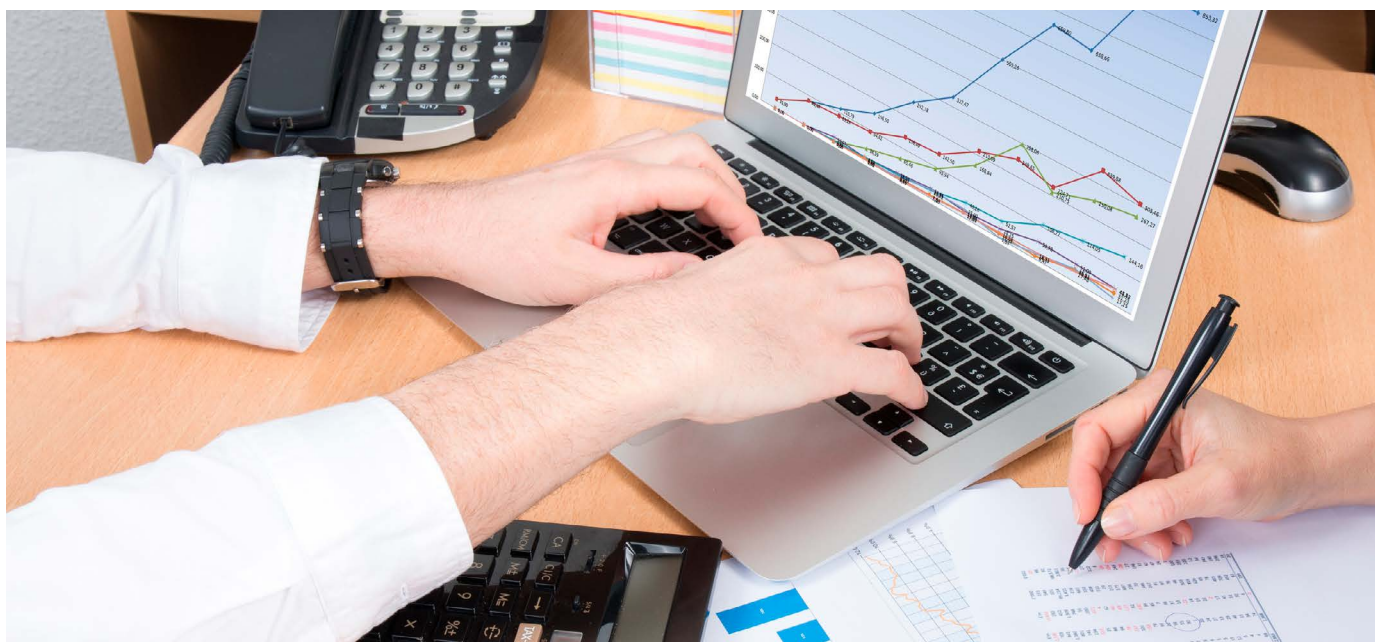
An equipment depreciation record can be used to calculate the annual depreciation of your assets. This record should be used whenever a **new piece of equipment** is purchased.

To use the equipment depreciation record:

1. List all items of equipment the canteen owns that are less than seven years old in the *Item Depreciation* column.
2. Write the date you bought each item, and the price the canteen paid.
3. Estimate the useful life of the asset (how long until you are likely to have before it needs replacing)
4. The worksheet formulae will calculate the annual depreciation cost of the asset.



CLICK TO ACCESS AN
EQUIPMENT DEPRECIATION
TEMPLATE – TOOL 4F





ESSENTIAL RECORDS AND LOGS

GOOD RECORD KEEPING

To make valid decisions it is important to keep good records of certain data. The essential financial management records you need to keep are listed below. Template tools can be adapted to meet the specific needs of your canteen.

WHO IS RESPONSIBLE FOR WHAT?

Generally, the canteen manager is responsible for daily record keeping and ensuring that all procedures relating to daily financial management are followed. This should be done under the guidance and support of the treasurer. These records are essential to understand the financial performance of the canteen and should be monitored regularly for changes to sales.

Essential record	What is it?
daily takings (see tool 4c)	A document to capture the daily gross income from the sale of canteen food and drink for one day.
order form (see tool 7g)	A document that records the supplier order made for a given day.
supplier list (see tool 5f)	A list of a supplier's products that the canteen purchases from them including any delivery and minimum purchase requirements.
cost price sheet for all food and beverages	A master document that lists all current products purchased from all suppliers specific to the current menu with their cost price.
wastage log (see tool 7f)	A document that lists all food and drink unsold or thrown out for a given day.
stocktake record sheet (see tool 7j)	A master document listing all stocked products in the canteen, filled out at the end of term.
staff timesheet (see tool 2j)	A document with start and end times for staff to record hours worked.
petty cash records (see tool 4b)	A document that records the movement of petty cash with proof of purchases for reimbursement.



MANAGING THE FINANCES: CHECKLIST

CLICK THE BOXES TO TICK COMPLETED ITEMS

- develop financial management procedures
- develop documents for accurate record keeping and financial information.



HELPFUL LINKS

- www.canberrabusiness.com
- www.ato.gov.au/business/depreciation-and-capital-expenses-and-allowances/





SECTION 5: FOOD SAFETY

A visually appealing display of fresh and healthy choices in the canteen is ideal. It is your responsibility to also ensure that it is safe to eat! In this section, you'll find information to help your canteen to meet its food safety obligations and ensure you are providing safe food.

"I encourage all of my volunteers to do the online 'I'm ALERT' food safety training. As mums and dads or grandparents we often find ourselves catering for other children, hosting birthday parties or helping out at school or sporting canteens. A basic knowledge of food safety means that we can do this with confidence that our food and hygiene practices aren't putting anyone at risk!" —CANTEEN MANAGER



TOPICS

FOOD SAFETY INFORMATION

- common non-compliances
- food safety supervisors
- I'm ALERT food safety training

FOOD LABELLING

- labelling food made in a canteen
- labelling food prepared on-site and stored
- labelling requirements for food made off site

UNDERSTANDING FOOD ALLERGIES

- allergy policies within schools

RECORD KEEPING

- record logs

RESOURCES FOR FOOD BUSINESSES

FOOD SAFETY: CHECKLIST

HELPFUL LINKS

SUPPORTING TOOLS

Records and logs

- [5a receipt of delivered goods log](#)
- [5b rejection of delivered goods log](#)
- [5c ready-to-eat food temperature log](#)
- [5d stored food temperature log](#)
- [5e kitchen cleaning schedule](#)
- [5f supplier list template](#)

Posters

- [5g hand washing poster](#)
- [5h safe food handling poster](#)
- [5i temperatures for food](#)



FOOD SAFETY INFORMATION

All food handlers must know how to keep food safe and use their food safety skills at work. The [Food Safety is Your Business](#) guide aims to provide food handlers with a basic understanding of food handling practices. It is strongly recommended canteens use the guide to ensure staff provide safe food.

ACT Health's Health Protection Service has Public Health Officers available to answer any questions about food business regulation, including food safety and hygiene requirements. They can be contacted on (02) 6205 1700 during business hours.

Under ACT law, a school canteen is a food business and must comply with the food safety requirements that apply to food businesses. The regulatory requirements are outlined in Chapter 3 of the [Australia New Zealand Food Standards Code](#). Basic, practical food handling guidance can be found in the [Food Safety is Your Business](#) guide.

All food handlers must have skills and knowledge in food safety relevant to the work they do, and must follow these food safety principles:

- follow good personal health and hygiene practices, including handwashing
- control the temperature of potentially hazardous food
- protect food from contamination
- keep the food business clean
- clean and sanitise equipment and utensils
- keep equipment and the business in good condition
- keep the business free from pests.

COMMON THINGS THAT GO WRONG

The following are the most common non-compliance issues found during ACT food business inspections:

- inadequate handwashing facilities: handwashing facilities are inaccessible, or are without liquid soap, single use towel or warm running water
- temperature control not being maintained for potentially hazardous foods
- an appropriate food grade digital probe thermometer is not used or available at the premises
- a lack of cleaning, resulting in a build-up of grease, dirt and food waste or inappropriate cleaning processes or cleaning chemicals being used
- the presence of live pests.

These non-compliances are serious food safety breaches and require regulatory action. For simple advice to avoid such breaches, see the [Food Safety is Your Business](#) guide. For more information on common non-compliances, visit the [ACT Health website](#).



FOOD SAFETY SUPERVISORS

All registered food businesses, including canteens, must appoint a trained food safety supervisor. A food safety supervisor is someone who:

- has completed advanced training in food safety (1-day competency-based training)
- knows how to recognise, prevent and alleviate food handling hazards at your food business
- has the ability and authority to supervise other people handling food at the business and ensure that all food handling is done safely.

To be appointed as a food safety supervisor, a person must hold a valid statement of attainment for a suitable food handling course, issued by a Registered Training Organisation. For more information on the training requirements for food safety supervisors, see the [Food Safety Supervisor Training Guidelines](#).

The food safety supervisor does not always need to be at the business, however they should be reasonably available. If a food safety supervisor is absent, there should be procedures in place to ensure food safety matters can be addressed. These procedures may be a set of instructions to direct staff on safe food handling.

After a canteen is registered as a food business, a food safety supervisor must be appointed within 30 days using the [Food Safety Supervisor Nomination Form](#). This form must be submitted to the Health Protection Service. A copy of the food safety supervisor certificate does not need to be provided with the nomination form, but must be kept at the canteen for review by Public Health Officers during routine inspections.

I'M ALERT FOOD SAFETY TRAINING

All staff and volunteers working in a school canteen must have appropriate knowledge and skills in food safety and hygiene practices. To support this knowledge, free food safety training called [I'm ALERT](#) is available online via the ACT Health website to all food handlers. I'm ALERT training is designed to provide a basic understanding of safe food handling. The training contains interactive quizzes to test general food safety knowledge. A certificate is issued on completion of the training.

ACT Health strongly recommends that anyone involved in food handling completes this free online training, which takes about two hours.

For volunteers who handle food, the following modules are recommended, which should take approximately 40–50 minutes to complete:

- overview
- foodborne illness
- potentially hazardous food
- contamination of food
- temperature control
- food handling skills and knowledge
- food processing
- food disposal
- hygiene of food handlers
- cleanliness
- food storage
- food display



FOOD LABELLING

Food labelling is very important for managing food safety. Some foods and substances require mandatory warning or advisory statements and declarations under the [Australia New Zealand Food Standards Code](#). For example, foods containing milk, egg, fish, peanuts, tree nuts or gluten must be labelled or information provided on request.

Labelling requirements are outlined in the Australia New Zealand Food Standards Code [Part 1.2 - Labelling and other information requirements](#) (in particular, Standard 1.2.3 - *Warning Statements, Advisory Statements and Declarations*). All staff should be aware of these labelling requirements.

To assist staff to comply with labelling laws, canteens can print template labels with guidance headings, which are easy for staff to fill out (e.g. Food Name, Ingredients, Allergens, Date).

LABELLING FOOD MADE IN A CANTEEN

The following information addresses labelling issues commonly raised by canteens. Food made on-site and sold on the same day does not have to be labelled. Staff must, however, be able to provide the following information about the food upon request:

- name or description of food
- ingredients
- information about foods that may cause allergic reactions or intolerances (as outlined in [Standard 1.2.3](#))
- directions for use and storage.

LABELLING FOOD PREPARED ON-SITE AND STORED

Food prepared on-site and refrigerated/frozen for use at a later date (e.g. pasta sauce, soup, meat patties) must be labelled. The label must state:

- food name or description
- ingredients
- date produced
- information about ingredients that may cause allergic reactions or intolerances (see [Standard 1.2.3](#))
- directions for use and storage.

Table 1 is an example of labelling requirements for an item made on-site and stored frozen.

Table 1: Pasta sauce made onsite and frozen prior to sale

Food name

Bolognese sauce

Ingredients

Beef, tomatoes, onion, **cheese**, garlic, olive oil

Date Produced

24 November 2017

Warnings (allergens, etc)

Contains **milk products**

Use and Storage

Keep refrigerated and dispose of within 48 hours of cooking.
Can be frozen for 1 month.



LABELLING REQUIREMENTS FOR FOOD MADE OFF-SITE

If your canteen provides food to another school site, or your school receives freshly prepared food for sale from an external supplier then the food must comply with labelling requirements. Labelling information can accompany food that is not individually packaged, for example a box of plain scones does not require individual labelling per scone. A single label can be provided on the outer packaging.

Labelling information required on packaging:

- name or description of food
- name, address and contact number of supplier
- ingredients
- date produced
- information about foods that may cause allergic reactions or intolerances (as outlined in [Standard 1.2.3](#))
- directions for use and storage

Table 2 is an example of the labelling requirements for scones purchased off-site and provided for sale at the school.

Table 2: Scones made off-site

Description of the food

Ingredients

Wheat Flour (Thiamin), **Milk**, **Buttermilk Powder**, Sugar, Vegetable Shortening (Antioxidant (319)), Raising Agents (339, 341, 450, 500), Salt.

Date Produced

24 November 2017

Warnings (allergens, etc)

Contains **Wheat, Milk**

Ingredient packets state “May contain traces of Peanuts and Tree nuts”.

Supplier

SNL Australian made and Owned

Use and Storage

Store at room temperature. Consume within 48 hours.

*Note: Items in **bold** are mandatory declarations and should be written so they stand out from other items on the ingredient list.*





UNDERSTANDING FOOD ALLERGIES

Food allergies are a serious issue and can cause challenges for canteens. A food allergy is an immune response caused by contact with food containing an allergen. The severity of responses is variable and depends on an individual, but severe food allergies can cause fatalities. An allergen can be any part of a food but is often a protein. Response symptoms include hives, skin redness, tingling around the mouth, swelling of the face, lips and eyes, vomiting or gastrointestinal discomfort, or in severe cases, anaphylaxis.

Common allergens include peanuts, tree nuts (e.g. cashews, pecans, almonds), soy, sesame, wheat, milk, egg, fish and shellfish.

A food intolerance is caused by a substance in the food to which the person is sensitive or which causes a non-allergic reaction. Symptoms may include skin rashes, gastrointestinal discomfort or fatigue. Some food intolerances can have serious health consequences. Common intolerances include lactose intolerance or sulphite sensitivity.

For more information on allergies, intolerances, and special diets in canteens, please see the [Federation of Canteens in Schools factsheet](#) and visit www.slhd.nsw.gov.au/rpa/allergy.



ALLERGY POLICIES WITHIN SCHOOLS

Many schools have an 'allergy aware' policy in place to protect students with food allergies, such as 'nut aware'. 'Nut aware' means that products containing nuts, or which state may contain traces of nuts, cannot be sold at the canteen. Nut allergies often trigger very severe responses so it is critical to read food labels, in particular the ingredients lists, on foods each time they are purchased. The need to check each time is because products do change in allergy status and the supplier has no obligation to advise you of the change.

Minimising the risks associated with allergies in a school canteen environment must be part of a whole school risk management plan.

Canteen managers can choose to cater for individual allergies if they wish. For example, you may include symbols on your menu to indicate products that contain egg or milk or menu items that are gluten free. If your canteen chooses to provide certain allergy-friendly food then it is important that all staff and volunteers are trained in your procedures for avoiding cross-contamination. The [Healthy Kids Association](#) has more information on establishing procedures to minimise risk of cross-contamination.



RECORD KEEPING

It's best practice to keep records and logs about food handling and cleaning. Record keeping allows the tracking of food through all stages of production, processing and distribution, and can help identify where a contaminant may have been introduced. This is important in cases of food poisoning or product recalls.

RECORD LOGS

All record logs should be maintained in your canteen operations manual. Completed logs should be filed onsite so that they are easily accessible in case the information is needed.



USE THE TEMPLATE
LOGS TOOLS 5A-F
FOR RECORD KEEPING

The following logs are recommended for use by food businesses:

RECEIPT OF DELIVERED GOODS LOG

It is important to ensure food products received into a food business are safe for consumption. By tracking the condition the food arrives in, the temperature of potentially hazardous foods at arrival and that the food is within date, you can help protect your customers.

REJECTION OF DELIVERED GOODS LOG

If the food received is not safe or suitable for consumption, it is important to record why the food was rejected and what action was taken with the food.

READY-TO-EAT FOOD TEMPERATURE LOG

Regularly monitoring the temperature of potentially hazardous food that is ready-to-eat is essential for food safety. If the food is found to be in the temperature danger zone (between 5°C and 60°C), it is important to indicate how long the food was out of temperature control and what action was taken to resolve the problem.

STORED FOOD TEMPERATURE LOG

Monitoring fridge and freezer temperatures regularly is essential to ensure potentially hazardous foods are not stored in the temperature danger zone (between 5°C and 60°C).

KITCHEN CLEANING SCHEDULE

A kitchen cleaning schedule helps with planning regular cleaning. It's important to consider all surfaces and equipment in a kitchen that need to be cleaned and plan who will clean them, how often they will be cleaned, how they'll be cleaned and record these dates every time the cleaning is completed.

SUPPLIERS LIST

A food business must be able to provide information about what food it uses and where it came from. This includes the name and address of the company in Australia that sells, manufactures, packs or imports the food, and name or type of the food. You should not receive a food unless you can identify the food's name and the supplier. You should also keep invoices and delivery dockets that state the name and address of the supplier and the identity of the food.



RESOURCES FOR FOOD BUSINESSES

To support food businesses in the ACT to meet compliance with legislation, a range of tools, in several different languages have been developed including:

- [Starting a Food Business](#)
- [Food Safety is Your Business*](#)
This guide has been developed to help food business managers and staff better understand food safety practices. The guide discusses basic hygiene and food safety principles (e.g. hand washing, storing and receiving food, temperature control and sanitation, etc).
- [Food Handling and Food Safety in School Canteens](#)
This fact sheet has been developed to provide a brief overview of food handling and safety for canteen managers and staff /volunteers.
- [Food Business Inspection Manual](#)
This guide has been developed to assist Public Health Officers in delivering a consistent and transparent approach to food business inspections. The manual contains questions that correspond with food safety requirements and each question contains guidance information and examples of common non-compliances.
- [Food Business Self- Assessment Application](#)
This application assists food businesses to achieve compliance with food safety requirements in the ACT. The application enables businesses to undertake an assessment of current food safety practices and identify potential areas of improvement.
- [Food Safety Supervisor Training Guidelines](#)
This guide outlines background information on food safety supervisors and the food safety training courses required to be completed by different types of food businesses.
- [Food Safety Supervisor Notification Form](#)
This form is to be used to notify the Health Protection Service of an appointed food safety supervisor.
- [ACT Health Food Safety Posters*](#)
Seven posters have been created to provide businesses with at-a-glance information on a range of food safety issues. These include handwashing, safe food handling, storing food in the fridge, receiving food safely and cleaning and sanitising utensils.

* HARD COPIES OF THESE DOCUMENTS ARE AVAILABLE FROM THE HEALTH PROTECTION SERVICE (CALL 6205 1700).

✓ FOOD SAFETY: CHECKLIST

CLICK THE BOXES TO TICK COMPLETED ITEMS

- ensure you have registered your canteen as a food business.

FOOD SAFETY SUPERVISOR

- complete food safety supervisor training.
- complete and submit a food safety supervisor nomination form to the Health Protection Service.
- have a copy of the food safety supervisors' Certificate of Attainment at the canteen.

RECORDS AND LOGS

- print food safety posters, laminate them and put them up in the canteen.
- personalise your log templates and cleaning schedule.
- print all templates and place into your canteen operations manual under Food Safety Plan.

FOOD LABELLING

- develop or purchase ready-made labels for cooked goods to be sold and stored with guidance headings for all required labelling information.

FOOD ALLERGIES

- print information about allergies or special diets for your canteen operations manual.
- ensure food allergies/special diets are part of your canteen orientation for staff and volunteers.

➔ HELPFUL LINKS

- [Health Protection Service](#)
- [Australia New Zealand Food Standards Code](#)
- [Food Safety Supervisor Training Guidelines and Notification Form](#)
- [ACT Food Safety is Your Business guide](#)
- [I'M ALERT Food Safety training](#)
- [Nutrition Australia factsheets](#)
- [Royal Prince Alfred Hospital Allergy Unit](#)



SECTION 6: DESIGNING AND PRICING YOUR MENU

How do you design a canteen menu that students and staff love, meets school policy, avoids too much wastage, is priced appropriately and doesn't take you the whole night beforehand to prepare? It really is a process of trial and error, however the information in this section will help to guide you through the process.

“We build our menu by finding healthy recipes and taste testing them with students. When choosing new recipes, we go for ones that are green or can be greened up and whose ingredients are relatively inexpensive. Other things we consider are if they can be pre- prepared and frozen, or are they super-fast to prepare on the day? Having menu variations which use the same base, such as bolognaise, or common ingredients helps us to save time ordering and prepping and also minimises our wastage.” —CANTEEN MANAGER



TOPICS

MENU DESIGN

- improving efficiencies and healthy choices
- determining popular items
- AMBER and GREEN items – getting the balance right
- RED sneakers
- introducing new recipes
- documenting your recipes

PRICING AND MARK UP

- determining cost price per serve of menu items
- determine your operating costs
- setting menu prices
- improving gross profit
- understanding gross profit, net profit and mark-up

DESIGNING AND PRICING YOUR MENU: CHECKLIST

HELPFUL LINKS

SUPPORTING TOOLS

- [6a recipe card example](#)
- [6b recipe calculator spreadsheet](#)
- [6c cost price calculator](#)
- [6d minimum mark-up tool](#)
- [6e gross profit and mark-up table](#)
- [6f recipe pricing and profit summary example](#)
- [6g examples of gross profit and mark-up](#)



MENU DESIGN

Canteens are a unique food service. They involve high volume food preparation and fast delivery in a short timeframe.

When designing your canteen menu, **you'll need to consider:**

- your customers – what do they like, what portion sizes are appropriate, how much variety is needed in your menu? Consider involving students in designing and promoting menu items, which would be a good way to link their work in the classroom.
- size of the school – how many customers each day, how much each customer is likely to spend.
- healthy eating policies:
 - [ACT Public School Food and Drink Policy](#)
 - [Catholic Education Office Food and Drink policy \(ACT\)](#)
 - any school policy or whole school approach on food and drink
- what the canteen has the capacity to reasonably produce. This will be influenced by:
 - canteen layout, equipment cooking and storage space
 - staff (paid and volunteers) – number, reliability and skill levels
 - number of trading days
 - service needs of your community – breakfast, lunch and recess trading hours.

There is no 'one size fits all' solution – your menu will be unique to your school.





IMPROVING EFFICIENCIES AND HEALTHY CHOICES

Many factors impact the efficiency of a canteen. Consider what changes you could make to your menu to improve efficiencies and healthy choices:

- do you have too many different menu items on offer?
- ensure the choices on your menu that need to be made from scratch are quick to prepare.
- do you have an online ordering system to speed up food preparation and minimise cash handling?
- do you limit some meals exclusively to online ordering? – this can encourage online ordering and assist you to minimise loss through wastage.
- do you have simple recipes and preparation procedure cards for regular menu items?
- can you offer daily or weekly specials to keep your menu exciting and varied? (e.g. Taco Tuesday)
- can you make existing menu choices healthier with the addition of vegetables/legumes?
- can you reduce wage costs by relying on volunteers?
- how well do you rotate your stock?
- are you losing money through waste?
- can you reduce your stored stock on hand?
- do you streamline ordering from suppliers (i.e. fewer suppliers) and manage supplier requirements (e.g. minimum quantities and delivery days) for efficiency?
- can you have student helpers at service time to speed up service and reduce queues? This will be dependent on school policy about students in the canteen.

DETERMINING POPULAR ITEMS

Categorise your menu into six common meal groups (add breakfast as seventh if applicable). Choose and list the four best-selling items for each category in the table on the next page. If you don't have access to sales data to work out what items on the existing menu are the biggest sellers, introduce an annual survey to ask the students, teachers and parents for feedback. Popular items that are GREEN should be on your menu daily. Limit popular AMBER items to a couple of choices each day of operation.



CLICK TO ACCESS SURVEY TEMPLATES:

[TOOL 1B – CANTEEN SURVEY FOR PARENTS](#)

[TOOL 1C – CANTEEN SURVEY FOR SECONDARY STUDENTS](#)

If you are thinking of introducing new menu options, tick-box surveys are a great way to gain feedback from your customers. Use survey results to help select your menu choices. Remember, offering daily or weekly 'specials' of popular items can add variety to your menu throughout the term and year.

THERE ARE MANY ONLINE PLATFORMS THAT EXIST TO MAKE SURVEY DEVELOPMENT, DISTRIBUTION AND ANALYSIS EASY.



Determining popular items

Group	Example items that don't change (make these as GREEN as possible)	Popular items that sell well (list up to four for each group)
1. Sandwiches/rolls/wraps (maximum 10 filling options)	Cheese and tomato	1
	Chicken, lettuce and cheese	2
	Salad	3
		4
2. Salads	Mixed garden with option for	1
	Chicken/egg/tuna/cheese	2
		3
		4
3. Hot food (maximum 4 items)	Pasta	1
	Burger	2
		3
		4
4. Snacks (maximum 4 options including any hot options)	Popcorn, plain, air popped	1
	Fresh fruit	2
	Vegetable sticks and dip	3
	Yoghurt	4
5. Drinks (maximum 4 options any one day)	Plain water	1
	Plain reduced fat milk	2
	Reduced fat milk in 2 flavours	3
		4
6. Frozen items (maximum 6 items any one day)	Fruit pieces	1
	Small juice cups	2
		3
		4
Breakfast (if applicable)	Fruit bread – toasted	1
	Reduced fat yoghurt	2
	Cereal cups	3
	Filled toasties	4



AMBER AND GREEN ITEMS — GETTING THE BALANCE RIGHT

Use the [National Healthy School Canteen Guidelines \(NHSCG\)](#) and [Go for Green: Using the Traffic Light System](#) to help classify food and drinks and **GREEN UP** your menu. Your canteen manager should be trained to understand the traffic light system, read nutrition panels and be skilled to select and prepare **GREEN** and **GREENED-UP** items.

The Go for Green guide has been transformed into a free, 30-minute online course. You can brush up on your food and drink classification skills in a flexible, fun, and interactive way.

Access the course at:

www.health.act.gov.au/about-our-health-system/healthy-living/fresh-tastes/canteens/go-green

The course shows you how to use the Ingredients Only Method and Nutrient Criteria Method to classify your freshly made or pre-packaged menu items, featuring instructional videos. You'll be able to practise GREENing up common recipes with plenty of practical activities.

GREEN foods should:

- fill your regular menu
- be available every day
- be actively promoted to encourage their sale
- be displayed to be most readily visible

AMBER foods are typically pre-packaged frozen foods purchased in bulk and re-heated before serving, such as crumbed chicken, pizza, pies and pasta. Other common **AMBER** foods are some ice-creams, savoury snacks and un-iced cakes. These foods items must be checked against nutrient criteria tables in the [Go for Green: Using the Traffic Light System](#) online course or guide to determine if they are **AMBER** or **RED**.

AMBER foods should:

- be selected carefully
- not be encouraged to be consumed every day
- not be actively promoted
- be displayed in less visible places
- be limited to only a few choices on any given day

RED food and drinks are not allowed to be sold in public or catholic school canteens in the ACT.

HAVING A LIMITED NUMBER OF AMBER ITEMS ON YOUR MENU EACH DAY WILL ASSIST WITH STOCK CONTROL - YOU WILL AVOID HAVING A FREEZER FULL OF MULTIPLE UNSOLD PRODUCTS AT THE END OF TERM.





RED SNEAKERS

Beware of **RED** sneakers! When you hear about 'RED sneakers', we're not talking about a pair of shoes. We're talking about food items that sneak into the canteen menu that don't meet the *National Healthy School Canteen Guidelines (NHSCG)* because they are **RED**. It is important to check all products against the *(NHSCG)*. Assistance in identifying **RED** sneakers can be found in [Go for Green: Using the Traffic Light System](#); by contacting the [ACT Nutrition Support Service](#) or by visiting the [Healthy Kids Association](#) website. Common 'RED sneakers' include sugar sweetened drinks, some ice-creams and baked goods containing choc chips.

INTRODUCING NEW RECIPES

A good recipe is **GREEN**, sells well and is quick and economical to prepare. It means students are enjoying nutritious food that will fuel them throughout the school day. These are the recipes worth sharing with colleagues. Check out the helpful links at the end of this section for websites with good recipes to try.

A good recipe is:

- **GREEN** and popular with customers
- easy to make in the canteen preparation space
- within the skill set of canteen workers
- quick to prepare
- cost-effective
- able to be made in advance and stored according to food safety principles

When you're developing a new recipe:

- check the recipe complies with your school's food and drink policy
- is it **GREEN** (preferred) or **AMBER** under the *NHSCG*?

- If it's **AMBER** can you substitute ingredients to make it **GREEN** or **GREENED-UP**?
- test the recipe and method to ensure it works, presents well and tastes good
- offer free samples to students to get their feedback
- make sure you can source the ingredients at a cost-effective price

DOCUMENTING YOUR RECIPES

Once you have a great recipe that you are happy with, ensure that you document it for staff and volunteers. The documenting process helps with canteen efficiency and consistent quality of the products you serve.

You should include:

- a list of all ingredients and quantities required
- a list of all the equipment to be used
- a step-by-step procedure to make it
- the number of portions/serves the recipe should make
- the size and type of packaging the product will be served and/or stored in
- a picture of the prepared recipe to show how it should look
- printed copies of the final documented recipe in an easy to read font
- laminated copies to form recipe cards for use in the canteen

Support your staff and volunteers to learn how to make the recipe for the first time.



[CLICK TO ACCESS A RECIPE
CARD TEMPLATE – TOOL 6A](#)



The following information is provided as a guide. In many cases, the P&C Treasurer (with a financial background) and the canteen sub-committee are best placed to work with the canteen manager in setting menu prices and monitoring the financial aspects of the canteen.

PRICING AND MARK-UP

In most P&C run canteens, the **canteen sub-committee** oversees the financial side of the food business. The financial performance of all canteens should be closely monitored.

The prices set for your menu items depend on the financial goals of the canteen. In order to financially break even, menu items must be priced considering the cost of each serve of food, canteen operating costs and wages. To make a net profit, items must be priced to cover these expenses and more.

Tips to assist you in determining menu pricing:

- have standard recipe and procedure cards with listed ingredient quantities and serving sizes
- know how many portions you get from a bulk ingredient
- know the type and cost of the packaging you want to use, including utensils if supplied
- know the total cost of each item sold including all ingredients, the packaging and utensils (referred to as the 'Cost of Goods Sold')
- know the cost price per serve of menu items
- know your canteen's total expenses (operating costs) from the previous year
- know your canteen's total sales from the previous year.

The cost of an item is often a decider for kids when purchasing from the canteen. Pricing GREEN items favourably can be a positive nudge for kids and families to purchase healthier choices.

Setting appropriate menu prices is important for the financial bottom line of the canteen. Prices should be reviewed regularly to account for any increases in supplier prices, wages or other operating costs.

In order to establish menu prices for the coming year, you need to:

- **determine your operating costs**
- **determine the cost per serve of each menu item (the Cost of Goods Sold)**
- **consider your desired net profit**
- **calculate a suitable mark-up percentage**
- **add the mark-up percentage to the cost of menu items to establish an appropriate selling price**
- **monitor gross profit percentage**



DETERMINING YOUR OPERATING COSTS

Operating costs are basically everything the canteen must pay for but doesn't get money back on. You can use operating costs to help determine what mark-up you will need to use on your sale items to cover your costs and meet any financial targets. Operating costs should be calculated at the **end of every year** and used to re-price your menu for the following year.

To know your operating costs, you need to document all your expenses.

OPERATING COSTS

Typical operating expenses for a canteen:

Operating expenses	\$ Amount
Bank charges	
Cleaning and pest control	
Electricity	
Insurance	
Laminating	
Memberships	
Miscellaneous costs	
Phone / internet	
Rent / costs to use canteen facility	
Stationery / postage / photocopying	
Wages, superannuation, long service leave	
Professional development (e.g. food safety training)	
Depreciation on equipment	
New equipment	
Wastage / volunteer meals	
TOTAL Annual Operating Costs	

DETERMINING COST PRICE PER SERVE OF MENU ITEMS

To be able to set appropriate menu prices, you need to know what the food and packaging cost is **per serve** for each item on your menu. This will be used to calculate the total Cost of Goods Sold (COGS) which is the cost of **all** menu items sold over the year, including ingredients, packaging and utensils. The COGS does not include the operating costs of your canteen.



CLICK TO ACCESS A RECIPE COSTING TEMPLATE TO CALCULATE ALL INGREDIENT COSTS USED IN YOUR RECIPES – TOOL 6B



CLICK TO ACCESS A COST PRICE CALCULATOR TO CALCULATE THE INGREDIENT COSTS FOR A SINGLE RECIPE AND A SINGLE SERVE – TOOL 6C

REVIEW YOUR PRICES AND OPERATING COSTS EVERY YEAR TO ENSURE YOU COVER ALL COSTS AND HAVE A SUFFICIENT SURPLUS TO REINVEST IN YOUR CANTEEN.



TO CALCULATE COST PRICE PER SERVE FOR A SINGLE RECIPE:

1. List all the ingredients and the packaging required to produce the menu item.
2. Include the total purchase cost of all ingredients and packaging.
3. List the volume at which you buy each ingredient.
4. Determine the quantities used to produce the item for sale.
5. Determine the number of serves you get from the product.
6. Divide total costs for ingredients and packaging with the number of serves to arrive at the cost per serve of the item.

7. Alternatively, the cost price calculator spreadsheet (Tool 6C) will automatically determine the cost per serve of the item.

The table below demonstrates the process of calculating the COGS (including all ingredients and packaging) for a popular canteen menu item, bolognaise-topped baked potatoes.

MAINTAINING STANDARD PORTION CONTROL COULD MEAN THE DIFFERENCE BETWEEN MAKING A PROFIT OR NOT.

Example 1: Calculating the cost price for a bolognaise-topped baked potato with packaging.

A	B	C	D	E	F
List the ingredients and packaging required for the menu item	Purchase cost of ingredients & packaging (\$)	Quantity/ volume of ingredients when purchased (kg/litres/each)	Quantity of ingredients and packaging used to produce 24 items (kg/litres/each)	Actual cost of ingredients and packaging to produce 24 serves (\$)	Actual cost of ingredients and packaging to produce 1 serve (\$)
Washed potatoes	\$9.96	4.00kg	3.6kg	\$8.96	\$0.37
Lean beef mince	\$14.00	1.00kg	1.00kg	\$14.00	\$0.58
Tinned diced tomatoes	\$5.20	2.50kg	1.00kg	\$2.08	\$0.09
Brown onions diced	\$3.50	1.0kg	0.2kg	\$0.70	\$0.03
Dried Italian herbs	\$13.20	1.0kg	0.050kg	\$0.66	\$0.03
½ cup salt reduced tomato paste	\$3.50	0.5kg	0.125kg	\$0.88	\$0.04
Frozen mixed peas, corn and carrots	\$6.50	2kg	0.5kg	\$1.63	\$0.07
Water			¾ cup		
Eco burger clam	\$81.00	500	24	\$3.88	\$0.16
Eco fork	\$53.00	1000	24	\$1.27	\$0.05
Eco knife	\$43.00	1000	24	\$1.03	\$0.04
Serviette	\$2.95	300	24	\$0.24	\$0.01
Total cost	\$235.81			\$35.34	\$1.46
Total cost per serve					\$1.46



DETERMINING YOUR DESIRED NET PROFIT

How much money is your canteen (realistically) aiming to make this year?

NET PROFIT IS THE DIFFERENCE BETWEEN TOTAL SALES AND TOTAL EXPENSES INCURRED BY THE CANTEEN. IT'S THE AMOUNT YOU ARE LEFT OVER WITH AFTER THE COSTS OF YOUR GOODS (COGS) AND OPERATING EXPENSES ARE TAKEN INTO ACCOUNT. NET PROFIT IS CALCULATED ON ALL SALES AND ALL EXPENSES.

$$\begin{aligned} \text{NET PROFIT} = & \\ & \text{TOTAL SALES} - \\ & \text{TOTAL COST OF GOODS SOLD}^* - \\ & \text{TOTAL OPERATING EXPENSES} \end{aligned}$$

* *Total Cost of Goods Sold = total cost of all items sold including all ingredients, packaging and utensils.*

Example:

Net Profit = \$50,000 (total sales) -
\$21,000 (total cost of goods sold) -
\$27,000 (total operating expenses)

Net Profit = \$2,000

Work with your P&C or Principal to determine a figure for how much net profit you want to realistically aim for this the year.





UNDERSTANDING GROSS PROFIT AND MARK-UP

GROSS PROFIT IS HOW MUCH MONEY YOU'VE MADE FROM SELLING ITEMS AT THE CANTEEN – AFTER YOU SUBTRACT THE COST OF THE FOOD AND PACKAGING (THE COGS). IT DOESN'T TAKE INTO ACCOUNT OVERHEADS OR THE NET PROFIT YOU ARE AIMING FOR.

The **gross profit percentage** is a key indicator of a canteen's performance. Gross profit percentage is simply expressing the gross profit as a percentage; it tells you the percentage of the sales price that is gross profit. Gross profit is the difference between the sales price and the COGS for a single item.

$$\text{GROSS PROFIT \%} = \frac{[\text{SALE PRICE} - \text{COST OF GOODS SOLD}]}{\text{SALE PRICE}} \times 100$$

The calculation of a gross profit percentage will identify whether the **mark-up percentage** you are currently applying to your menu items is enough to achieve your targets. By monitoring the **gross profit percentage each term**, you will identify early on if the canteen is heading in the right financial direction.

Mark-up % is the percentage amount added to the cost price of goods to arrive at a selling price. You can use your mark-up to select a price for your products so that your prices aren't too high or too low.

CALCULATING MARK-UP

MARK-UP % IS THE DIFFERENCE BETWEEN WHAT AN ITEM COSTS THE CANTEEN TO MAKE (THE COGS) AND WHAT THE ITEM COSTS THE CUSTOMER TO BUY (THE SALE PRICE OR SP) DIVIDED BY THE ITEM'S COST (THE COGS) MULTIPLIED BY 100 TO GIVE A PERCENTAGE FIGURE. THE MARK-UP NEEDS TO BE ENOUGH TO COVER OVERHEADS AND ANY NET PROFIT YOUR CANTEEN IS AIMING FOR.

$$\text{MARK-UP \%} = \frac{[\text{SALE PRICE} - \text{COST OF GOODS SOLD}]}{\text{COST OF GOODS SOLD}} \times 100$$

Once you have calculated the cost per serve (including ingredients and packaging) for each menu item, and you know all your operating costs, you can calculate the sale price by adding the mark-up.

See the Canberra Primary School's bolognaise-topped baked potato example below.



A MINIMUM MARK-UP
PER ITEM IS GENERALLY
BETWEEN 85% AND 120%.

SEE TOOL 6D FOR THE
MINIMUM MARK-UP TOOL.

A common mistake is marking up a product by the gross profit you want to make from an item rather than by the mark-up required to achieve that desired gross profit. For example, a subcommittee might set the gross profit at 50%. If the canteen manager then marks up the product sale price by 50% there will be little or no profit. This is because the COGS and the canteen operating costs are not factored in. To actually achieve the 50% gross profit for a menu item, the mark-up would need to be 100%.



CLICK TO ACCESS A GROSS
PROFIT AND MARK UP
REFERENCE CHART –
TOOL 6E – GROSS PROFIT
AND MARK-UP TABLE.

The example below explains the formulae for identifying gross profit and mark-up using an item that costs the canteen \$1.00 and sells for \$2.00. If an item is purchased for \$1.00 then sold for \$2.00 it has a gross profit of 50%.

MARK-UP OF 100%

Step 1: Determine Gross Profit %

Gross profit % =
[Sale Price – Cost of Goods Sold] /
Sale Price x 100

Gross Profit

[\$2 - \$1] / \$2 x 100 = 50 %

Step 2: Determine Mark-up %

Mark-Up % =
[Sale Price – Cost of Goods Sold] /
Cost of Goods Sold x 100

Mark-up

[\$2 - \$1] / \$1 x 100 = 100%



SETTING MENU PRICES FOR THE YEAR

For each menu item, prepare a pricing schedule in Term 1 every year that outlines the cost price, the mark-up and selling price for that item at that point in time. This enables an expected average mark-up to be calculated and used as a guide for setting a realistic profit level, and then for monitoring your results. In many canteens, the canteen subcommittee will set the desired mark-up and gross profit expectations. Once these are determined, it is usually the canteen manager who then sets each individual menu price. To speed up money handling and serving times, consider pricing all menu items in increments of 50 cents. In high schools, consider only having prices to the nearest dollar.

The sales price of menu items needs to cover the COGS plus operating expenses to allow for adequate profit to be earned.



CLICK TO ACCESS A MINIMUM MARK-UP TOOL WHICH YOU CAN USE TO ESTABLISH YOUR SALE PRICE – TOOL 6D – MINIMUM MARK-UP TOOL.

DETERMINING A SELLING PRICE FOR YOUR MENU ITEMS: CANBERRA PRIMARY SCHOOL'S BOLOGNAISE-TOPPED BAKED POTATOES.

1. Identify your mark-up percentage.
Canberra Primary School's canteen mark-up = 85%.
2. Calculate the COGS for all ingredients and packaging to produce your menu item.
The total COGS to produce 24 bolognaise-topped baked potatoes = \$35.34.
3. Apply the mark-up percentage to total cost of goods sold.
Mark-up at 85% of the total COGS (\$35.34) = \$30 (rounded to nearest dollar)
 $(85/100) \times \$35.34 = \30
4. Calculate total selling price by adding together total cost of goods sold and the mark up amount.
Total selling price = total COGS (\$35.34) + mark-up (\$30)
Total selling price = \$65.34
5. Divide total selling price by number of serves of your menu item.
Selling price per serve = \$65.34
(total cost + mark-up) / 24 bolognaise-topped baked potatoes = \$2.72
6. Round up selling price to appropriate increment.
As we consider selling items based on increments of 50c, the selling price for bolognaise-topped baked potatoes = \$3.00

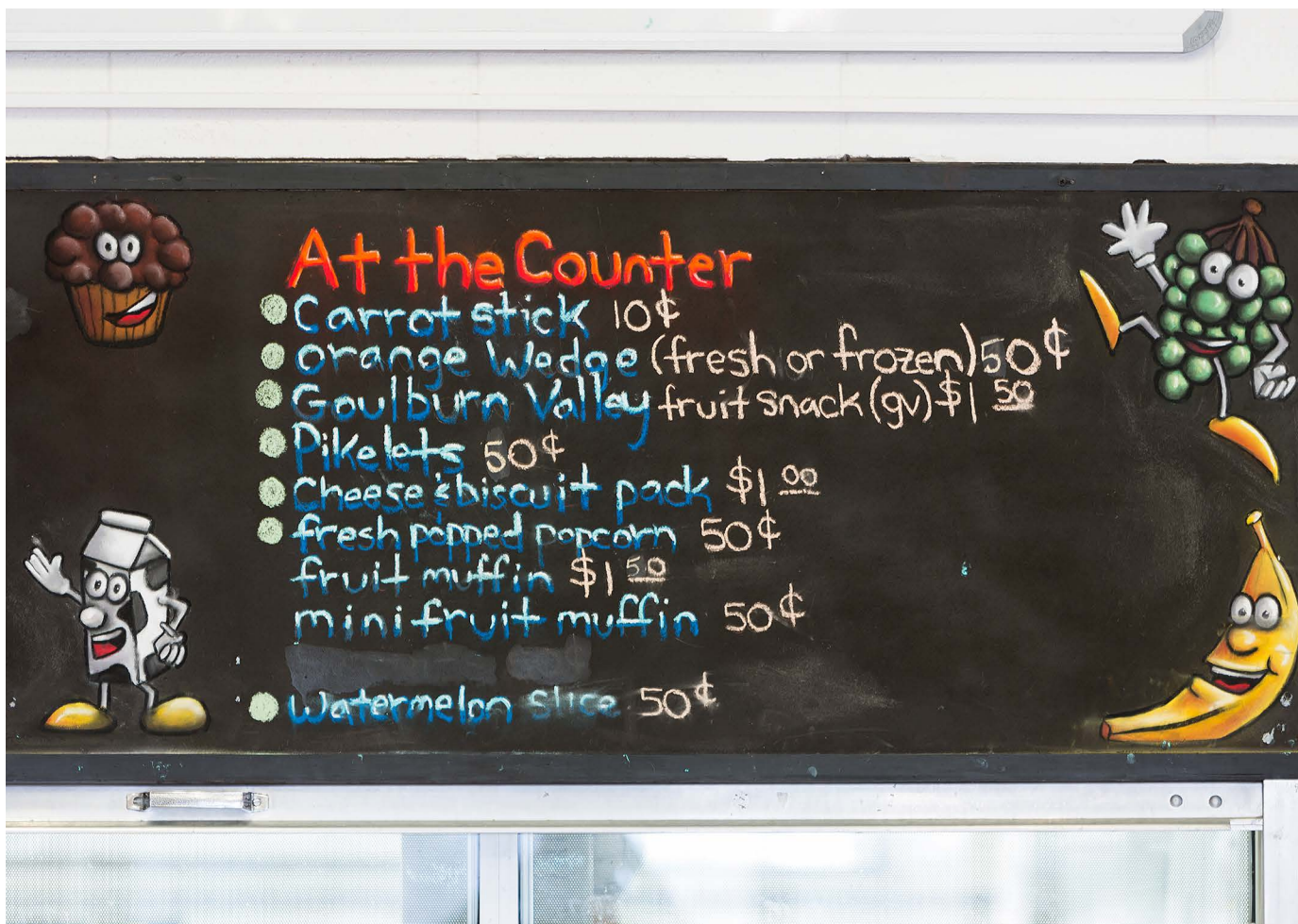


You could consider pricing GREEN menu items with a lower mark-up percentage and AMBER items higher. Monitor your gross profit to ensure the mark-up percentages set for GREEN and AMBER items are financially viable for the canteen.

TAKE THE TIME TO WORK OUT THE MINIMUM MARK-UP REQUIRED TO KEEP THE CANTEEN AT BREAK EVEN OR MAKING A PROFIT. THIS WILL BE DEPENDENT ON OPERATING COSTS AND WILL BE SOMEWHERE BETWEEN 85% AND 120%.



CLICK TO ACCESS GROSS PROFIT AND MARK-UP SUPPORTING TOOLS:
 TOOL 6E – GROSS PROFIT AND MARK-UP TABLE
 TOOL 6G – EXAMPLES OF GROSS PROFIT AND MARK-UP





IMPROVING GROSS PROFIT

Improving gross profit is an important aim for the canteen. Keeping down the price of foods and packaging (the COGS) will leave more funds to pay for other expenses (operating costs) and allow for a profit to re-invest in the school or canteen.

Here are some ways to do this:

- **Contact suppliers and negotiate the best price.** Check that you are receiving any discounts that are available for schools or other not-for-profit organisations.
- Regularly adjust your menu so that you **use ingredients that are in season.**
- If your school has a kitchen garden, partner with them to **use surplus seasonal produce** in your menu.
- Minimise your packaging without compromising food safety.
- Choose packaging that can be used for multiple menu items so you can purchase in bulk.
- Purchase ingredients that can be used in **several menu items**, so that you can order in bulk.
- **Buy in bulk** if you have appropriate storage.
- Do a **price comparison** between suppliers to ensure you are getting the best price – ask your supplier to match the price if you see a better deal. If you don't ask, you won't know!
- Review your **wastage** and see how you can reduce it.

In determining the mark-up percentage on each item, consider:

- Supplier recommended retail price.
- Encouraging students to make healthier choices by putting higher prices on AMBER menu items.
- The local retail price of the item.
- The average mark-up needed to achieve profit objectives.

YOUR MENU PRICES SHOULD
BE REVIEWED REGULARLY TO
ACCOUNT FOR ANY INCREASES
IN SUPPLIER PRICES.



✓ DESIGNING AND PRICING YOUR MENU: CHECKLIST

CLICK THE BOXES TO TICK COMPLETED ITEMS

IDEAS FOR MENU DESIGN

- develop, distribute and analyse a canteen menu survey in your school to determine food preferences.
- collate sales data or tally sheets to determine sales trends of items sold.
- select menu items to appear every day.
- list popular **AMBER** foods that sell well then choose one or two for each trading day.
- develop a master ingredient costing sheet and calculate the cost of recipes.
- develop a cost price spreadsheet for all items on your menu.

PRICING

- determine your operating costs.
- decide on your gross profit expectations.
- set a desired mark-up to meet the canteen's objectives (as determined in Section 1).
- calculate your sale prices using your desired mark-up.

➔ HELPFUL LINKS

- [ACT Public School Food and Drink Policy](#)
- [Catholic School Food and Drink Policy \(ACT\)](#)
- [National Healthy School Canteen Guidelines \(NHSCG\)](#)
- [ACT Nutrition Support Service - recipes](#)
- [Healthy Kids Association - recipes \(members only\)](#)
- [Business Victoria](#)
- [WA School Canteens – financial management](#)
- [NSW Healthy School Canteens – business](#)
- [Healthy Eating Advisory Service – recipe costing templates](#)

Friday
Margaret
*butter pikelets
*shred lettuce

Jennelle and Candace
*check tomatoes, cucumber and
*labels on lunch bags
*bag up recess and lunch orders
*cheese melts out of freezer
*help prep food trays
•cheese & crookys pets
Afternoon
*clean out fridges
*make up cheese melts with left over buns and cheese (3
trays ready for the next week)
*general cleaning and washing up
*sweep the floor



SECTION 7: CANTEEN PROCEDURES AND POLICIES

In this section, you'll find **operational policy and procedure documents** that can provide the basic scaffold for the daily operation of your canteen. Some of these you will already have set for you, (e.g. your school's Food and Drink policy) and others, such as Hours of Operation, need to be just a simple one-paragraph statement. Putting a folder of these key documents together on a shelf in your canteen can provide clear direction for the smooth and efficient running of the canteen in your absence.

“As a volunteer having once had to unexpectedly run the canteen for a day, I knew the value of having key procedures documented even before I started managing a canteen. I have a bright red folder in our canteen that has all the key information about operating the canteen including laminated copies of how to prepare every menu item. In theory if I just didn't turn up to work one day, someone else could just make it all happen!” —CANTEEN MANAGER



TOPICS

GENERAL POLICIES

- hours of operation
- food and drink
- children in the canteen
- pricing and payments
- lunch orders

DAILY PROCEDURES

- opening run sheet
- daily operational run sheet
- closing run sheet
- daily takings and banking

COMMUNICATION

- school staff
- school community

STOCK MANAGEMENT

- stock control
- the stocktake system
- wastage

SUPPLIERS

- choosing suppliers
- keeping supplier records
- ordering stock
- quantity fluctuations

CANTEEN PROCEDURES AND POLICIES: CHECKLIST

HELPFUL LINKS

SUPPORTING TOOLS

- [7a policy on children in the school canteen \(example\)](#)
- [7b daily run sheet example](#)
- [7c closing run sheet](#)
- [7d missing lunch note](#)
- [7e missing money note](#)
- [7f wastage log](#)
- [7g supplier order form](#)
- [7h supplier ordering guide](#)
- [7i stock tally sheet](#)
- [7j stocktake spreadsheet](#)



GENERAL POLICIES

It is a good idea to set up a folder for all your policy and procedural documents and templates. Keep your folder somewhere accessible so that team members can grab it for reference. Remember to review and update procedures as required. Always let your team know when there are changes to policies or procedures and provide training on any new procedures as needed.

HOURS OF OPERATION

Your hours of operation need to be viable for your canteen as a business. Develop these based on the school's needs and the size of the school community. Input from your P&C will help determine the hours of operation. If you are commencing a canteen operation for the first time, it is best to start with fewer opening days and then increase them if there is enough demand.

FOOD AND DRINKS TO BE SOLD

All canteens operating in ACT Public or Catholic schools are required to adhere to the relevant food and drink policy governing the sale of food and drink in their respective school environments. Canteen committee members, staff and volunteers should all be familiar with the policy relevant to their school.

Canteens operating in ACT Independent schools should check if their school has a current food and drink policy. If there is no existing policy, it is recommended that you develop one in consultation with the school principal and staff. There are resources available on the [Fresh Tastes](#) website to assist you to develop a food and drink policy.

CHILDREN IN THE CANTEEN

As a food business and a workplace, the canteen has a responsibility to protect the health and safety of workers, visitors, and customers. To maintain essential food safety controls and work place health and safety, you should have a clear policy about students and childrens' presence in the canteen. Your policy should be developed in consultation with the school Principal as their vision for engagement of students in the canteen space will affect the policy. Managing the safety of all children and workers in the canteen space must be the priority in your policy.



CLICK TO ACCESS AN
EXAMPLE POLICY ON
CHILDREN IN THE SCHOOL
CANTEEN – TOOL 7A





PRICING AND PAYMENTS

Your canteen may choose to have a pricing and payment policy to assist in the promotion of healthy food and drink choices by pricing menu items classified as **GREEN** lower than those classified as **AMBER**.

Outlining a clear position on credit accounts in the canteen will assist volunteers and staff who may have to respond to customers asking for credit. While some canteens do allow credit accounts for students, staff or canteen workers, this can come with significant pitfalls. Running credit accounts in small businesses can rapidly lead to cash flow problems and can also put workers in a difficult position where bad debts are outstanding.

Debit card systems for canteen purchases are becoming more popular particularly in high school settings. These have the double benefit of minimising cash handling in the canteen while also providing an option for families who don't want to send cash with their child to school. As long as the card is in credit the student can purchase from the canteen.

Using an online order platform for lunches is another great way to minimise cash handling, improve efficiency and minimise wastage in your canteen. There are a few online ordering platforms available so when choosing the one that best suits your school's needs, consider:

- the features of each platform and user friendliness
- the level of helpdesk or other support offered by the platform company
- costs to the canteen and the school community to use the system
- frequency of payments back to the canteen from online orders

LUNCH ORDERS

A short policy on lunch orders can be a useful tool for canteen managers, staff and volunteers to be able to refer to if they find themselves in a position of having to explain actions to families, students or staff. Things to consider in this policy include:

- Will you use an online ordering platform?
- Will you accept orders via paper-bag - if so how/when do these come in?
- What will be your cut-off time for orders?
- What happens if orders come in late?
- Will the canteen, at the request of a teacher, provide a basic lunch for students whose lunch is forgotten, how will parents be notified of this and will they be charged?
- How will lunch orders be distributed?
- If baskets or tubs go out to classrooms how/when are they collected?



**CLICK TO ACCESS
REIMBURSEMENT REQUESTS
TO PARENTS:**

**TOOL 7D – MISSING LUNCH
NOTE**

**TOOL 7E – MISSING MONEY
NOTE**



DAILY PROCEDURES

Developing the following three simple run sheets tailored to your canteen can help to improve the efficiency and consistency of your operations. They also provide an invaluable guide to anyone stepping in to operate the canteen if the canteen manager is sick or on holidays.

OPENING RUN SHEET

This run sheet lets canteen staff and volunteers know what needs to happen at the start of each day. It may include tasks such as:

- turn computer on and check emails
- print orders if you have an online order system
- check temperatures on fridges and freezers ([see tool 5d](#))
- turn on ovens or warmers for pre-heating
- prepare the float
- write up your specials board for the day
- prepare a list of jobs for any workers / volunteers coming in.

DAILY OPERATIONAL RUN SHEET

This run sheet can be very effective when broken down into 15–30-minute increments. It helps to manage allocation of time for tasks, particularly in the absence of the canteen manager, to ensure that food service is ready to go at the scheduled time. This run sheet will vary for each canteen as it will depend on the number of workers, break times and menu items. It may include tasks such as:

- temperature check and put supplies away appropriately as they are delivered
- move any frozen meal items required for daily orders from the freezer to the fridge
- start preparing and cooking fresh meals if required
- assemble all items required for sandwiches and wraps
- prepare sandwiches and wraps for lunch orders, place in fridge
- prepare any fresh items required for morning break
- place any items requiring heating for morning break into oven
- wash dishes/stack dishwasher
- set up counter for morning break service
- submit any orders for the next day
- deliver morning break service
- clear away post break service
- commence heating meals for lunch orders
- heat any over counter lunch snacks
- package lunch orders leaving hot food to put in at the end.



CLOSING RUN SHEET

At the end of the day, the closing run sheet helps staff and volunteers ensure the canteen is left clean, tidy and organised for the next day's service. It may include tasks such as:

- restock drink fridges
- turn off and clean pie warmer
- wash, dry, replace all dishes and utensils
- count money and return float bag to designated safe place
- sweep and mop floor
- switch off all lights and appliances.



CLICK TO ACCESS EXAMPLE RUN SHEETS:

[TOOL 7B – DAILY RUN SHEET](#)

[TOOL 7C – CLOSING RUN SHEET](#)

DAILY TAKINGS AND BANKING

At the end of each day, money needs to be counted and banked or placed in a locked safe overnight. A breakdown of the coins and notes received as both a total and a net amount (the dollar value after the float value is taken out) should be recorded and signed off by two or more workers. Ask the school office staff to co-sign if two workers are not in the canteen at the end of the day. A daily record sheet should be kept to record the sales received online and over the counter.



CLICK TO ACCESS AN EXAMPLE OF A DAILY TAKINGS RECORD – TOOL 4C

Food Temperature Log

Name of School: _____

Date/Time	Menu Item /Food Description	Visual Check	Temp °C	Corrective Action	Checked by
19.7.17	Fridge	✓	4°C		KS
20.7.17	Fridge	✓	4°C		KS
21.7.17	Fridge	✓	3°C		KS
24.7.17	Fridge	✓	4°C		KS
25.7.17	Fridge	✓			

Temperature Information
 Cold foods – at or below 5°C
 Frozen foods – Frozen hard (does not include partially thawed)
 Hot foods – at or above 60°C

L
 delete
 or print
 Packlist
 Pest con.
 Ensure ran
 Foreign ob.





COMMUNICATION

Maintaining good communication with all key stakeholders is essential to the effective operation of any business. Key stakeholders for school canteens may include:

- school Principal and front office staff
- school students and staff
- families of students
- canteen suppliers.

SCHOOL STAFF

Ensuring you stay tuned in to what is happening in the broader school environment will help you to plan your menu, special offers and ordering volumes. You might like to arrange with teachers for students to get involved in designing and/or naming menu items to link in with classroom activities about food and nutrition. Opportunities for special canteen offers can tie in with:

- sports carnivals
- celebration days
- significant school events.

When student groups are away on school camps, canteen sales are likely to be lower. This can be a great opportunity to trial a new special for those remaining at school.

SCHOOL COMMUNITY

It is important to identify all the communication channels that are open to you for promoting the canteen. These may include the school's:

- newsletter
- Facebook page
- website
- assembly
- posters/noticeboards.

Maintaining regular communication with the school community can help to build your reputation, sales and volunteer base. Offering a weekly special or special deals to tie in with school events can be an effective way to maintain variety in an otherwise consistent menu.

Any changes to your menu, opening hours, or specials you are promoting need to be communicated well in advance and preferably through multiple channels.

At the beginning of each term it is worth reminding families of the procedure for lunch orders and the cut-off time for orders. Remember your cut-off time needs to allow enough time to prepare the food for recess and lunch.



STOCK MANAGEMENT

STOCK CONTROL

Good stock management means that you keep only the stock you need and no more. This reduces the risk of stock spoiling in storage and keeps canteen money invested in a bank rather than in stock waiting for sale.

A **stock rotation system** should be in place to ensure the oldest stock is always used first. Staff and volunteers should be trained to stock shelves or fridges by moving the old stock forward and placing new stock behind.

There should be one person in the canteen responsible for ordering stock. Whenever stock is ordered, keep a record of the order, including the quantities ordered. Develop supplier order forms to keep track of stock in your canteen. Suppliers should deliver all ordered stock directly to the canteen. Keep accurate records of suppliers and review their stock, pricing, delivery days, times and minimum purchasing requirements regularly.

When goods are delivered to the canteen:

- check that all goods ordered are on the delivery invoice
- check that all goods listed on the invoice are present in the delivery
- sign and date the invoice to show you have cross checked the delivery
- return any sub-standard stock, or stock out of temperature range and obtain a credit note from the supplier
- check all invoices for quantity ordered, price charged, credit for returned goods, discounts and other calculations (errors do occur in suppliers' invoices so always check)
- place all certified and checked invoices in a folder to go to the Treasurer (or equivalent).



[CLICK TO ACCESS SUPPORTING TOOLS IN SECTION 5 TO LOG FOOD DELIVERIES](#)



[CLICK TO ACCESS AN EXAMPLE SUPPLIER ORDERING GUIDE – TOOL 7H](#)



THE STOCKTAKE SYSTEM

It is good practice to do a stocktake each term, however, at minimum you should stocktake at least twice a year. A stocktake is the counting of stock (food, drinks, packaging or equipment). The quantities of each item are matched up with the cost of each item so at a glance, you can see:

- quantities of each item in stock
- the value of each item and the total value of the stock on hand
- a comparison against previous stocktakes/inventories in both quantity and value.

The two main reasons why stocktake should be part of a canteen's regular routine are:

- **stock control/rotation** - by conducting stocktakes on a regular basis, the staff can see and understand stock value, manage stock rotation and become more aware of slow-moving stock. Informed decisions can then be made to create specials or new menu items to use stock before expiry dates.
- **theft** - regularly scheduled stocktakes identify problems and enable you to act early. They can serve as a deterrent as canteen workers know there is a stocktake schedule that will pick up discrepancies.

CONDUCTING A STOCKTAKE

A stocktake is the process of working out the value of stock currently on hand. Do a stocktake at the end of each term, as well as before and after a special event that uses the canteen's facilities but will not contribute to the canteen's funds, such as a fete. If the canteen's stock is used at an event, issue an invoice to the event at the retail price.

The canteen stocktake spreadsheet must be maintained to ensure:

- items are removed when they are no longer stocked
- new items are added
- prices of items are updated.

A minimum of two people should conduct a stocktake: one counts the stock, and the other checks the count. A third person may assist with recording.



CLICK TO ACCESS STOCKTAKE TEMPLATES:

[TOOL 7I – STOCK SALES TALLY SHEET](#)

[TOOL 7J – STOCKTAKE RECORD SHEET](#)

USE THE SAME RECORDING METHOD FOR ALL STOCKTAKES DURING THE YEAR.



Step-by-step guide to conducting a stocktake:

1. Create your stocktake record sheet ([tool 7j](#)).
2. Create separate sheets within your spreadsheet for storeroom, freezer, and fridge.
3. Organise the items on the spread sheet alphabetically or in the order they will be counted i.e. from the top shelf down.
4. Advertise for volunteers to help with the stocktake.
5. Remove items from your stocktake sheet if they are no longer stocked in the canteen.
6. Add any new stocked items onto the stocktake spreadsheet.
7. Update prices on your stocktake sheet.
8. Ensure that everything is listed and counted.
9. Sign and date the completed spreadsheet and submit to the Treasurer (or equivalent).

The value of inventory (stock) on hand is the sum of all saleable items on hand, multiplied by the cost price (GST inclusive). Packaging, such as disposable containers or paper bags, is included in your inventory. Consumables that are not related to a food for sale, such as cleaning products, are not included in the inventory.

To accurately determine the financial performance of a canteen at a given reporting date, the value of the stock held must be recorded as part of the cost of goods sold and therefore be included in the calculation of the canteen's gross profit.

This is an example of the value of stock on hand during a stocktake:

Product	Standard quantity (box/each)	Box price (\$)	Unit price (\$)	Number of boxes	Number of units	Total value of stock in canteen (cost price) (\$)
Fridge						
Yoghurt sticks	8	3.90	0.49		17	8.33 (17 x 0.49)
Freezer						
Frozen yoghurt 100g	12	13.26	1.11	1	5	18.81 (5 x 1.11) + (1 x 13.26)
Packaging						
Spoons	1000	18.75	0.02		650	13.00 (650 x 0.02)
Cups	100	10.00	0.1		75	7.5 (75 x 0.1)
Foam clam shells	100	11.5	0.12	1	30	15.1 (30 x 0.12) + (1 x 11.5)
Total stock (inventory) on hand (closing stock figure)						62.74



To complete the stocktake record above:

1. Make a list of all the trading stock in the canteen.
Trading stock is stock you will sell, ingredients you will use to prepare food for sale and any packaging used. It does not include equipment or utensils used to prepare food.
2. Use suppliers' invoices to find the current cost price of each item.
Multiply the quantity of each item on hand by its cost price to calculate the value of the trading stock in the canteen. Note that 'quantity' can be a count (e.g. 16 bottles of drink) or some other measure of quantity (e.g. 1.5kg flour).
3. Sub-total the cost price columns on each page and sheet of the stocktake record and enter the grand total (closing stock figure) on the last page.
4. The closing stock figure is what gets added to the Term Trading Statement.

WASTAGE

Wastage is everything in the canteen that is designated to be sold but doesn't sell, and any perishable items not sold which are thrown out to ensure food safety.

Wastage includes:

- out-of-date items like bread or ham
- items dropped or that are no longer safe
- taste testing items and quality control
- items marked down for any reason
- items given away such as volunteer lunches and drinks.

The crusts of a loaf of bread, outside lettuce leaves, or tomato ends are not considered wastage – include these in your original costing for a menu item.

Stock that is returned to a supplier due to it being out-of-date at time of delivery is not wastage as the supplier should credit the cost back.





MANAGING WASTAGE

If an item is deemed not fit for sale, then it should not be taken home by staff or volunteers for consumption. Food wastage can be provided to the school garden for compost, feeding chickens, or discarded on site.

KEEPING TRACK OF WASTAGE

Wastage logs are vital when it comes to tracking your stock. If not monitored, wastage is often unrecognised. There is a balance between making enough food to sell and not creating a large volume of waste. If a canteen has little or no wastage it could mean the canteen could be selling more if it was made available. A little waste is inevitable and strategies like reducing the cost of food at a particular time to promote its sale before closing can be implemented.

While it is good practice to work towards reducing wastage, this should never impact on quality. The wastage record sheet should capture the item/s, amount, reason for wastage, sale price and be submitted to the Treasurer (or equivalent) weekly.



[CLICK TO ACCESS A
WASTAGE RECORD
TEMPLATE – TOOL 71](#)



SUPPLIERS

Using distributors instead of supermarkets to stock the canteen can save money and time. Having all your food and other supplies packed and delivered to your door improves efficiency in the daily running of the canteen and streamlines financial management.

CHOOSING SUPPLIERS

Look for local suppliers and do a comparison between suppliers at least once per year. Always arrange payment terms with a supplier before entering into a supply agreement.

A good supplier:

- allows orders to be placed within the school canteen's hours of operation
- lets you know when you place the order if all the items can be delivered (and by when)
- keeps you up-to-date with product availability and price changes in advance
- has a flexible delivery schedule
- delivers exactly what was ordered
- delivers on time
- manages food safety – uses refrigerated vehicles for chilled or frozen products: and delivers fresh product in a covered vehicle
- delivers stock with the maximum shelf life – for example, if yoghurt has a shelf life of three weeks, make sure it still has a three-week shelf life when you receive it
- offers account payment with 30-day settlement terms
- has competitive delivery fees and minimum order requirements.

Many suppliers will offer various incentive schemes or deals, ranging from free promotional posters to discounts and equipment. Many canteens use pie warmers and fridges provided by suppliers. These can be valuable to your canteen, however always check the **small print** in the contract. If the suppliers require you to stock certain items which you don't use or are classified as **RED**, you cannot sell these in the canteen. Any supplier agreement you enter into should support your canteen's goals.

Sales reps may have an alternative healthier product choice on offer. Remember to always check the nutrition panel of any new item to ensure it meets *the National Healthy School Canteen Guidelines*. The [Go for Green](#) online course or guide can help you to classify items under the traffic light system.

KEEPING SUPPLIER RECORDS

Keep your suppliers' details at hand. This includes the name and phone number of the contact person. If you have a problem with a supplier, make a note of it (including the date) on the suppliers' record. By law, a food business is required to record all suppliers contact details. If asked by a health officer, you must make it available.



ORDERING STOCK

When placing orders, consider:

- storage space
- menu design and items sold each day
- demand
- delivery times and reliability
- any minimum purchase orders.

Setting up order sheets for each supplier and a supplier ordering guide will help you to organise the weekly orders. After some initial trial and error, you'll have a good idea of the quantities required to meet your school demands.

Most orders can be done online, over the phone or by fax or email. If you need to see the quantity of stock ordered for a given period of time, ask your supplier for a report. Most will be able to generate a totals sheet for you to analyse trends.



CLICK TO ACCESS SUPPLIER
ORDER TEMPLATES:

[TOOL 7G – SUPPLIER ORDER
FORM](#)

[TOOL 7H – SUPPLIER
ORDERING GUIDE](#)

QUANTITY FLUCTUATIONS

Product quantity requirements will be dependent on your menu design, sales and school activity planner. Plan ahead for anything that may affect demand, such as holidays, off-site sports carnivals, camps and excursions (which will reduce sales), or fetes and open days (which may increase sales).

Offering special package deals for sports carnival days or promoting canteen theme days to tie in with school activities can help to increase demand on these days.

While it is useful to check suppliers each week for specials or deals, be mindful to always check that they meet the [National Healthy School Canteen Guidelines](#). Ask your suppliers to keep the canteen informed about discounts or special deals.

INTRODUCE CANTEEN THEME
DAYS TO ADD SOME VARIETY
AND REMEMBER TO CHANGE THE
ITEMS YOU NEED FROM YOUR
STANDARD ORDER.



CANTEEN PROCEDURES AND POLICIES: CHECKLIST

CLICK THE BOXES TO TICK COMPLETED ITEMS

GENERAL POLICIES

- decide on trading hours and days that meet your school community's demand.
- familiarise yourself with the ACT Public School Food and Drink policy or Catholic Education Office food and drink policy.
- develop a food and drink policy governing what can be sold in the canteen if your school doesn't have one.
- confirm your school's policy on children in the school canteen.
- develop a pricing and payments policy.
- develop a lunch order policy.

DAILY PROCEDURES

- develop your canteen run sheets.
- develop a daily takings form.
- develop your daily takings and banking procedures.
- develop your daily and weekly cleaning checklists and procedures.

COMMUNICATION

- identify your communication channels.
- ensure you have a school events calendar to guide your planning.

STOCK MANAGEMENT

- develop your stocktake sheet and procedure.
- develop your wastage log and procedure for recording waste each day.

SUPPLIERS

- establish your supplier contact list.
- develop your supplier ordering guide.
- develop your supplier order forms.



HELPFUL LINKS

- [National Healthy School Canteen Guidelines \(NHSCG\)](#)
- [Go for Green Using the Traffic Light System](#)
- [ACT Education Directorate Publications and Policies –food and drink](#)
- [Catholic Education Office Archdiocese of Canberra & Goulburn -policies](#)





SECTION 8: PROMOTING YOUR CANTEEN

Now that you have all your licences, policies and procedures in place, you have recruited your staff and planned and priced your menu, let's focus on how you are going to market your canteen! Actively promoting **GREEN** foods is an important way to encourage students and staff to make healthier choices and increase sales.

“Marketing is all about making it appealing and relevant to your customers. If your canteen has healthy food and drinks that are visually appealing, taste good, smell good, and are priced reasonably, students and staff will come back for more!” —CANTEEN MANAGER



TOPICS

THE BASICS

PROMOTION: THE 5 P'S

- Product
- Price
- Presentation
- Placement
- Promotion

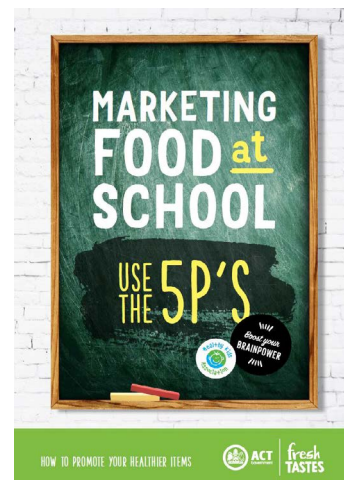
PROMOTING YOUR CANTEEN: CHECKLIST

HELPFUL LINKS

SUPPORTING TOOLS

- [*Marketing Food at School use the 5 P's*](#)
- [*Go for Green -Using the Traffic Light System*](#)

The information in this section is based on the [**Marketing Food at School Manual**](#) available on the NSW Healthy Kids Association website.





THE BASICS

Make sure your canteen has some basic promotional tools in place to support your marketing.

- set up permanent menu boards if this is possible in your space
- Find out how you can access the school's communication channels, social media/ newsletters and promote in these regularly
- Set up a "daily specials" menu board
- Get students involved in creating posters/murals/signs to help promote healthy choices.

PROMOTION: THE 5PS

School canteens are an important part of building healthy food and drink culture in schools. The canteen is ideally placed to promote healthy choice messages and by using the 5P's you can promote your healthier choices and increase your profits.





PRODUCT

- offer products that students want to buy. Make healthier versions of popular food items.
- get students involved in developing and promoting healthy items
- offer taste-testing and gain feedback before you add a new item to the menu
- packaging and visual appeal are important to students. It should look so good that they want to eat it!
- include lots of colours by using fresh ingredients in your counter displays and images for visual appeal.

PRICE

GREEN items should be priced competitively so they're as affordable, or more affordable, than **AMBER** items. Use a simple pricing policy to price your products and include it in your canteen operations manual.

- price your **GREEN** healthy choice items lower than your **AMBER** choices
- use standardised serve and portion sizes.



CLICK TO ACCESS
HEALTHY FOOD AND DRINK
PROMOTIONAL POSTERS
YOU CAN DISPLAY IN THE
CANTEEN – TOOL 8A

PRESENTATION

Is all about making your products look good. A great starting place is to stand on the customer side of your counter – what do they see?

- use attractive packaging
- use food styling (cutting fruit slices with a star cookie cutter can increase sales)
- does the food look fresh?
- does the canteen environment look and feel clean?
- does your menu use exciting food descriptions?
- are your servers wearing clean aprons?

PLACEMENT

Is about putting your products in the right place.

- **GREEN** healthy choice foods need to be front and centre at eye level to maximise their promotion and sales
- arrange your healthier items in an appealing visual display in a prominent place
- think about your drinks – water and plain milk should be in the middle or top section of the fridge so that they are the most visible
- put promotional posters at the eye level of your customers



MORE POSTERS AND STICKERS
ARE AVAILABLE ON THE
FRESH TASTES WEBSITE



PROMOTION

Tell the entire school community, including teachers, students and parents, what you have on offer and get the students involved. Communicate through newsletters, notice boards, emails, online ordering systems and menu boards outside the canteen.

Try these ideas:

- **offer healthier meal deals at bargain prices.** Bundle together water, frozen fruit pieces and any hot items at a discounted price. These deals are a great way to sell excess stock, slow selling items or leftover fruit.
- **use healthier swaps.** Swap full fat dairy products for low fat dairy products, use wholegrain breads instead of white, go for fresh herbs and spices to add flavour instead of salt and sauces. See [*Go for Green – Using the Traffic Light System*](#) for lots of healthier swap ideas.
- **choose a world or national health awareness day and theme your menu.** E.g. [*World Health day*](#) – put up posters, get stickers and/or prizes to reward participation, set up a meal deal (“wrap up your health” – create a special wrap for the day), have students design a poster to promote your meal deal, could you donate 20 cents from each wrap sold to a health initiative in your local community or region?
- **have a policy to only use healthy food posters and health promoting marketing in your canteen.** Engage students in designing posters and talk with teachers about integrating the activity into art/craft or design/technology classes.

- **promote your healthier items online.** If you use an online ordering system, see if you can add photos and place **GREEN** items first clearly labelled as a healthy choice.
- **position healthier foods** – at the front of your counter and fridges.

Incorporate some of these ideas into your canteen resource folder and seek other ideas from your school community.



PROMOTING YOUR CANTEEN: CHECKLIST

CLICK THE BOXES TO TICK COMPLETED ITEMS

- integrate marketing and promotion of healthy food and drink choices into canteen policies.
- include marketing and promotion of healthy food and drink in the canteen manager's performance appraisal.
- download the [Marketing Food at School](#) manual.



HELPFUL LINKS

- [Marketing Food at School using the 5P's](#)
- [Go for Green—using the Traffic Light System](#)
- [Eat right to stay bright poster](#)
- [Better fuel=better performance poster \(climber\)](#)
- [Better fuel =better performance poster \(skateboarder\)](#)
- [Fuel good feel good poster](#)



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TASTES