

Running a Canteen



INTRODUCTION	6
CANTEENS IN SCHOOLS	6
ADMINISTRATIVE STRUCTURE	8
STATUTORY RESPONSIBILITIES	8
SPECIFIC RESPONSIBILITIES	9
THE CANTEEN MANAGER/SUPERVISOR	11
CLOSING A P&C ASSOCIATION OPERATED CANTEEN	13
CANTEEN MANAGEMENT	15
INTRODUCTION	15
AIMS OF THE CANTEEN	15
EMPLOYEES AND VOLUNTEERS	15
WORK HEALTH AND SAFETY (WHS)	16
CHILD PROTECTION	17
FINANCIAL MANAGEMENT & ACCOUNTABILITY	17
BANKING & INVESTMENT OF FUNDS	19
STUDENT WELFARE	20
INSURANCE	20
ASSETS	22
EQUIPMENT REPLACEMENT	22
RECESS & LUNCH ORDERING	23
FOOD BUSINESS NOTIFICATION	23
INTERNET ACCESS	24
CANTEEN OPERATIONS	25
INTRODUCTION	25
FOOD SAFETY	25
MENUS	32
MENU RESOURCES	36
PURCHASING OF STOCK	36
RECEIVING STOCK	37
STOCK CONTROL	37
PAYMENT OF ACCOUNTS	38
MONEY HANDLING AND BANKING	39
RECORD KEEPING	40
REPORTING	42
RECRUITING VOLUNTEERS	43
ROSTERING	43
INSPECTIONS	44
DAILY CANTEEN OPERATIONS	45
SUPPORT SERVICES	45

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INTRODUCTION

Canteens play a central role in many public schools, providing nutritious and affordable food to students. They are also a great way for parents to participate in the school community and in many cases form the social hub of the school. Running a P&C Association school canteen is a challenging but rewarding task which requires knowledge of a number of key areas including finances, employment, staff management, food preparation and stock control. This guidance document looks at all the key elements of operating a P&C Association run canteen such as:

- Preparation and service of food including food safety and the provision of healthy menu items
- Employment and management of staff
- Management of volunteers
- Management of canteen finances including purchasing and payment for goods, monitoring and setting canteen prices and budgeting for maintenance or upgrades
- Work Health and Safety which involves ensuring employees and volunteers are provided with a safe workplace.

CANTEENS IN SCHOOLS

It is important to note that there is no requirement in the Education Act 1990 (NSW) for the provision of food services in NSW public schools. However, food services are seen as beneficial to the parents and children of the school and as such schools have had a long history of allowing for canteen operations.

Types of school Canteens

The Department of Education recognises two basic types of canteens in public schools:

P&C Association operated canteens, which may be run and staffed by

- Volunteers only
- Employees of the P&C Association
- Employees of the P&C Association and volunteers

School operated canteens, which may be run by

- Volunteers under school management
- Employees of the Department of Education
- A private contractor engaged by the Principal under the Department of Education procurement processes.



The Department of Education does not permit P&C Associations to engage private contractors to provide canteen services on behalf of the P&C Association.

The P&C Association Operated Canteen

In general, the right to operate a canteen should first be given to the P&C Association. Should the P&C Association opt to run the canteen, then it will have sole responsibility for employees and employment-related issues (salaries, superannuation, tax, workers' compensation), menu, insurance, expenses, volunteers etc.

The P&C Association may choose to establish a canteen sub-committee to help manage the day to day operations of the canteen. This sub-committee will be required to operate under the constitution and rules of the P&C Association, will be responsible to the P&C Association for any decisions it makes and will be required to report regularly to the P&C Association about the status and operation of the canteen. The Principal and the P&C Association President are ex-officio members of this sub-committee should one be established. The day to day operation of the canteen should be the responsibility of a P&C Association appointed canteen manager or supervisor.

A P&C Association operated canteen is run under the ABN of the P&C Association. The canteen is free to input tax supplies and face no limitations on its turnover. The canteen does not have to calculate or charge GST. The turnover of the canteen is not included as part of the P&C Associations calculations of their turnover for GST purposes.

The School Operated Canteen

Should the P&C Association not wish to operate the canteen then the Principal shall make a decision based on consultation with the school community as to whether the school runs the canteen or it is put out to tender to a private contractor or no canteen service will be available at the school. If the canteen is school operated then its operation is solely the responsibility of the Principal including staffing, expenses, purchasing, menu, insurance and maintenance. If the canteen is leased to a private contractor, then the Principal is solely responsible for dealing with the private contractor and in the usual course the private contractor will be responsible.

From here on, this document refers specifically to P&C Association operated canteens.

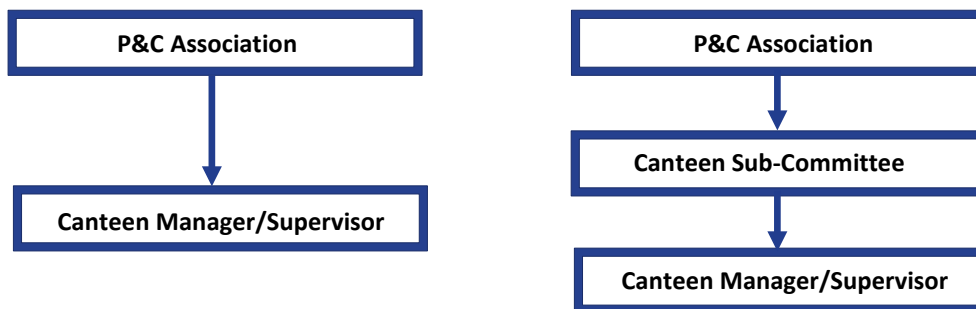
ADMINISTRATIVE STRUCTURE

It cannot be emphasised enough that a P&C Association operated canteen is “owned” by the P&C Association who as the “owner” also has sole legal responsibility for the the canteen. As the canteen is “owned” by the P&C Association, the canteen must operate under the P&C Association’s constitution. The constitution and any P&C Association by-laws will define how the canteen administrative structure will operate.

There can be several levels of administration for P&C Association operated canteens, these being the

- P&C Association (as the parent organisation)
 - Canteen sub-committee (should one be established by the P&C Association)
- Canteen manager/supervisor(s)

The two types of administrative structures that result from this are shown in the diagram below



STATUTORY RESPONSIBILITIES

There are statutory functions that must be carried out by the Officers of the P&C Association and others that can be delegated.

The following functions are statutory requirements and need to be handled by the Officers of the P&C Association:

- Employment
- Work Health and Safety
- Financial Control and Accountability
- Insurance
- Child Protection.



The responsibility for these functions cannot be delegated to sub-committees.

SPECIFIC RESPONSIBILITIES

This section looks at the specific responsibilities of each level of the organisation.

The P&C Association

The P&C Association, as the 'owner' of the canteen, has the primary responsibility for its operation. The P&C Association has the following authorities/responsibilities:

- The administrative, financial, operational and legal responsibility
- Employment and management of staff. (This is a specific responsibility of the P&C Association officers (President, Vice Presidents, Treasurer and Secretary))
- Working with Children Checks (WWCCs) (handled by appointed Officers)
- Workplace Health and Safety
- The P&C Association Treasurer is responsible for tabling a Financial Report at P&C Association meetings including canteen finances and is also responsible for the annual audit of the P&C Association
- Approval of annual and/or term budgets for all P&C Association business related activities including the canteen
- Insurance needs of the P&C Association including any insurances required by the canteen
- Setting and amending of the rules of the P&C Association including the rules of the canteen sub-committee should one exist
- Authority to re-organise, alter or close a P&C Association operated canteen.

The Canteen Sub-Committee (where one is established)

The P&C Association may create a canteen sub-committee to deal with the day-to-day operations of the canteen. Note that the day-to-day operations specifically exclude those matters listed previously as being the non-delegable statutory responsibilities of the P&C Association.

A Canteen Sub-Committee is made up of elected financial members of the P&C Association, as provided for in their Constitution. The members of the canteen sub-committee are elected at the P&C Associations annual general meeting (AGM), and casual vacancies can only be filled at a P&C Association general or special meeting. The canteen sub-committee may handle matters such as:

- Induction and training
- Food handling and safety
- Stock management
- Rosters
- Price-monitoring
- Menu
- Marketing & Promotion
- Capital investment (new/replacement equipment)
- Reporting and feedback to the P&C Association on operational matters.

The make-up of a canteen sub-committee can vary depending on your P&C Associations circumstances, but in general the following positions are common:

Convenor	Acts as the chairperson for meetings of the sub-committee and is usually the person that attends P&C Association meetings to deliver reports.
Minute taker	Acts as the scribe for meetings of the sub-committee. The minutes are important as they give a record of any recommendation the sub-committee makes to the P&C Association.
P&C Association Treasurer	OR
Treasurer/s representative	Acts as the P&C Association Treasurer's representative. They are not the P&C Association Treasurer of the canteen nor do they have control of the canteen finances. Their role is to assist in the monitoring and reporting of the canteens financial performance. This may consist of helping the P&C Association Treasurer and/or the canteen Manager/Supervisor in preparing reports for the P&C Association and or monitoring key performance indicators for the canteen.
Two financial members	of the P&C Association make up the remainder of the committee.

Some important points to note in relation to a canteen sub-committee:

- The P&C Association President and the school Principal are members of the canteen sub-committee by virtue of their positions (ex-officio)
- All members have equal voting rights when making decisions at sub-committee meetings
- The sub-committee convenor does not have the authority to make decisions on behalf of the sub-committee, nor do they have authority to overrule decisions of the sub-committee
- The Canteen Sub-Committee cannot deal with:
 - Employment-related matters
 - Verification of WWCCs
 - Purchasing of insurance
 - Expenditure that is outside the approved budget for the canteen. These need to go back to the P&C Association for ratification
- Members of the canteen sub-committee cannot be signatories to the canteen account. Only Officers of the P&C Association can be signatories
- The canteen sub-committee, as with any other sub-committee of the P&C Association, does not hold its own annual general meeting
- Members of the canteen sub-committee are financial members of the P&C Association elected at the P&C Association's AGM. Casual vacancies for the canteen sub-committee are filled at any general or special meeting of the P&C Association
- The canteen sub-committee cannot make or alter its rules. This must be done by the P&C Association. However the sub-committee can make recommendations to the P&C Association for consideration.

Canteen Manager/Supervisor and support roles

There are varied roles that can operate within a P&C Association canteen environment. This will depend on the model your P&C Association has chosen. Possible roles may include:

- Manager/Supervisor(s)
- Purchasing officer
- Roster Coordinator
- Canteen Worker
- Bookkeeper.

Some of these roles may well be combined functions undertaken by a single individual. A single role may also be shared between two individuals, for example canteen managers/supervisors. When shared roles exist, clear responsibilities need to be assigned to ensure accountability and efficient operations. Where one person is performing multiple roles, sufficient monitoring should be put in place to ensure that person is handling the roles effectively.

THE CANTEEN MANAGER/SUPERVISOR

The canteen manager/supervisor has the responsibility for managing the effective day to day operations of the canteen. Canteen managers/supervisors can be volunteers or paid employees depending on the circumstances at your school. The suggested roles and functions of a canteen manager/supervisor, in consultation with the P&C Association and or the Canteen Sub-Committee, could be:

- Monitor canteen facilities and equipment and request upgrades when required
- Produce the canteen menu for each school term and price list
- Develop new ideas and activities such as 'theme days'
- Organise volunteers
- Cover all running costs of the canteen
- Where directed make a profit to contribute back to the P&C Association.

Some suggested responsibilities for this role could be:

Management

- Plan, organise and monitor the day-to-day operations of the canteen, including the rostering of volunteers and daily record keeping
- Provide a high standard of customer service
- Ensure that all policies and procedures of the canteen are upheld, with a specific focus on work health and safety and food safety
- Ensuring that canteen areas are clean, sanitised and ready for each day's activities
- Ensuring a safe and positive working environment
- Responsibility for the security of the canteen including money handling and storage, physical security (doors and windows), and authorised entry to the canteen
- Coordinate over the counter service
- Coordinate on-line ordering (if this service exists)
- Train new workers in their duties
- Supervise workers in food preparation
- Ensure workers are taught the correct use of equipment
- Keep a record of daily sales items and recording daily takings.

Marketing and Promotion

- Responsible for preparing the canteen menu suggestions (in conjunction with the canteen sub-committee); including full costing of sale items and portion sizes to ensure that the products and services supplied by the canteen are marketed and promoted to generate a high level of sales on a daily basis
- Promotion of the canteen menu and/or daily specials to the whole school community.

Ordering and preparation

- Organise food preparation
- Maintain the highest standard of hygiene when preparing foods for sale
- Ensure all food products are within recommended use-by dates
- Carry out ordering for the canteen
- Use suppliers that provide monthly invoicing and delivery where practical
- Minimise wastage, monitor and record
- Maintain inventory control, through regular stock takes
- Receive and check all ordered supplies against suppliers' invoices/delivery dockets, signing and dating same, for payment and recording; reconcile delivery dockets with invoices and inspect food for freshness, quality and quantity.

Finance

- Assist the P&C Association Treasurer to prepare income and expense ledgers
- Count, record and reconcile the daily takings together with one other person
- Bank the daily takings following the P&C Association's money handling policy and procedure.

CLOSING A P&C ASSOCIATION OPERATED CANTEEN

STOP and consider carefully before doing anything. Closing a P&C Association operated canteen is a serious decision with potentially significant impact on the school community. P&C Associations should exhaust all possible avenues to maintain the canteen before undertaking any formal process to close.

Before moving to close a P&C Association operated canteen, the P&C Association should ask itself why it is necessary to close the canteen down. Possible reasons might include:

- Too much effort to administer
- Continuous financial loss
- Staffing issues
- Pressure to close or to move to an external provider.

The P&C Association should at least make an attempt to address any issues before making a decision to close. The P&C Federation can offer guidance in regards to solving common operational issues. We recommend making contact and exploring this avenue before anything else.

If closure appears to be the only option, the P&C Association should consider;

- That closing down a P&C Association operated canteen effectively hands the provision of food services back to the school. The school Principal, in consultation with the school community, will then decide on how to operate any future canteen service, noting that one of the options is to have no canteen service at all. Depending on the type of model that replaces the P&C Association operation, there may be impacts on the cost of food, the menu and service provision to the detriment of the school community
- That there may be the possibility that the school may end up with no food provision as the result of closure
- The termination of any employees. This may have a financial impact on the P&C Association that needs to be determined prior to making the final decision. There are also legal obligations in terminating employees that must be met including notice of termination that must be carried out correctly. Advice can be sought from the Fair Work Commission in regards to ending employment
- The impact on the P&C Association's future sustainability
- The impact on the P&C Association's reputation
- The impact on the school community.

The following recommended steps should be taken, after due consideration, to close a P&C Association operated canteen.

- A motion to close the canteen is to be sent out to all financial members with appropriate notice of meeting
- The motion to close needs to be put at a properly convened meeting of the P&C Association
- Time shall be given to properly debate the motion, including time for speakers both for and against, prior to any vote being taken
- To be successful, the motion to close would need to be supported to by a majority of eligible financial members in attendance at the meeting.

Should the motion be successful then the P&C Association needs to:

- Work with the Principal to establish a timeframe for P&C Association handover. This will allow the Principal to consult the school community and start preparations for a school run or tendered service. Ideally this should be done with little or no discontinuity in service
- Inform the school community of the decision including a timeframe for closure. If known, the school community should be informed as to what may happen once the provision of food service returns to the school
- Take appropriate steps to notify any employees of the decision including formal notification of termination of employment as required by law
- Calculate and pay any employee entitlements
- Provide references for each employee detailing their term of employment, their role and any other appropriate comments
- Take immediate account of
 - Funds (cash at hand and in the bank)
 - Stock
 - Creditors and Debtors
 - P&C Association owned assets (pie warmers, fridges, freezers etc)
 - Equipment belonging to external agencies/businesses
 - Financial and other records
- Give notice to debtors to settle any outstanding accounts
- Pay any outstanding invoices
- Organise the sale or storage of any stock or assets
- Transfer any remaining funds to the P&C Association's main account
- Close the canteen account.

CANTEEN MANAGEMENT

INTRODUCTION

As mentioned in previous sections, the overall management of the canteen is the responsibility of the P&C Association and to a more limited extent, a canteen sub-committee if one has been established. This section looks at the higher level management of a P&C Association operated canteen, management areas that are not day to day operation and which include:

- Employment
- Child Protection
- Workplace Health & Safety
- Trading Objectives
- Pricing
- Insurance
- Assets.

AIMS OF THE CANTEEN

It is good practice to document the aims of the canteen so that it can be communicated to parents, employees, volunteers and the wider school community. The aims should be a simple defining set of goals to ensure the canteen stays on track over the years. Typical goals for a canteen could be:

- Provide a variety of food and drinks that promote healthy eating habits
- Maintain high standards of food safety and hygiene and compliance with relevant legislation
- Provide a valuable service to parents, students and school community at reasonable prices
- Function effectively as a business ensuring operation costs are met
- Provide a financial contribution to the P&C Association
- Promote partnership and participation between parents, community and the school.

EMPLOYEES AND VOLUNTEERS

Many canteens have paid staff, particularly in schools with larger student populations. Employing staff to operate the canteen can be beneficial for the P&C Association as it gives a degree of continuity and certainty over operations that can sometimes be more challenging with volunteers. However, it does involve a level of compliance that the P&C Association must meet regarding working conditions such as award rates, entitlements, taxation and superannuation.

Employing Staff

Due to the amount of compliance surrounding employment, there is a separate member guidance document on this topic. It has been written primarily for the benefit of the Officers of the P&C Association as they have the responsibility for employment-related matters. However, although canteen sub-committees and canteen managers/supervisors don't have a direct role in handling employment matters, there is relevant information within that document they should take the time to look through.



Refer to the 'Employment' member guidance document for more detailed information on employment.

Periodic Employment Check

If your P&C Association already employs staff for the canteen you should perform a periodic check to determine

- That they are under the correct award (this should be the Fast Food Industry Award 2010 (MA000003)) unless your P&C Association has an Enterprise Agreement
- That they have a written employment agreement
- They are being paid at least the minimum rate for their classification
- If superannuation is payable and has it been correctly paid
- Whether entitlements such as annual leave and long service leave have been accrued.

If you find that any employee has no employment agreement, is under the wrong award, is being underpaid, or entitlements have not been paid or accrued then the Officers should take immediate action to rectify the situation.



The potential penalties for underpayment of employees are significant

WORK HEALTH AND SAFETY (WHS)

All P&C Associations who employ one or more staff members or who use volunteers must comply with the current Work Health and Safety Act 2011 (NSW) in respect to their employees AND any volunteer workers. Along with the P&C Association's requirements under the law, there is also a responsibility to comply with the work health and safety (WHS) requirements of the school as the P&C Association is operating on Department of Education property. This shared responsibility is best dealt with by having a good working relationship with your Principal.

The essential tenet of WHS for canteens is to provide a safe working environment for all. Taking the following steps will help meet this goal:

- Train your staff and volunteers in safety and hygiene
- Monitor the canteen environment for hazards
- Formally report all incidents and accidents to the P&C Association
- Ensure all hazards are identified and take appropriate action to mitigate the risks as soon as possible.

Keep a chemical hazard register where required

WHS is a complex area and a specific member guidance document has been created to cover the essential aspects of complying with WHS legislation.



Refer to the "WHS" Member Guidance for specific information

CHILD PROTECTION

All P&C Association employees are required to have a WWCC (Working with Children Check) without exception. Volunteers may or may not require a WWCC depending on their association with the school.

The general rule is that all employees MUST have a WWCC. Volunteers that are a parent or a close family member of children at the school DO NOT require a WWCC unless the work is part of a formal mentoring program or involves intimate, personal care of children with a disability. Volunteers that do not have a child at the school MUST have a WWCC.



Refer to the “Working with Children Check” Member Guidance document for more specific information

The following additional guidance is provided:

- New employees and volunteers [that are required to have a WWCC] must be verified as cleared to work by one of the Officers of the P&C Association BEFORE being able to carry out any work in the canteen
- Employees are required to obtain a WWCC by applying through the Office of Children’s Guardian
- If a canteen volunteer becomes an employee, they must apply for a WWCC and be verified by an Officer of the P&C Association as cleared to work
- If you have volunteers in your canteen that do not have children at the school, then each of them will also need to obtain a WWCC and be verified as cleared to work by an Officer of the P&C Association BEFORE being able to carry out any work
- It is an offence to engage any person whose outcome on verification is barred or not found
- If you are notified by the Office of Children’s Guardian that one of your workers or volunteers has been barred, he or she must be stood down from paid or voluntary work in the canteen immediately.

FINANCIAL MANAGEMENT & ACCOUNTABILITY

Canteens are often one of the main income streams of a P&C Association, and this brings with it a level of responsibility. Whether they earn additional funds to support the P&C Association or just provide a straight service, the canteen needs to cover its costs. To ensure this happens effectively, there are some basic processes that are essential to minimise theft or fraud and account for financial transactions.

This section gives a brief overview of managing the finances of a canteen and making sure financial transaction can be accounted.



Refer to “Financial Management & Control” Guidance document for more comprehensive information

Trading Objectives

At a fundamental level, the P&C Association must decide on the canteens trading objective. Having a clear trading objective will make it easier to budget and manage the canteens operation. There are two trading objectives

Service Objective: To provide the cheapest possible service to the school without making any surplus funds. Under this objective the canteen only needs to cover its costs.

Surplus Objective: The canteen not only covers its costs but generates surplus funds to help the P&C Association contribute to support of the school.

The trading objective your P&C Association use for the canteen will be dependent on your school context. A trading objective is not set in stone. If the circumstances change within the school then the P&C Association may decide to change the objective.

It is also a good idea to communicate the canteens trading objective to the school community. If you decide to run using a service objective (i.e. no surplus), then make sure the community knows that the canteen only recoups costs to provide the cheapest service possible. If the canteen is a surplus provision operation, then make it clear that any surplus funds will be used by the P&C Association for the benefit of the school and students.

Pricing

The canteen like any other business, needs to cover the costs of operation first and foremost, irrespective of the trading objective. The key to making sure the canteen is a success and remains sustainable is setting the right pricing for the goods and services it provides. Pricing will be determined by the trading objective.



To ensure that the canteen is breaking even (covering its costs), a review of pricing should be undertaken as needed and in any event no less than four times per year, ideally before the beginning of each term so new price lists can be ready. Without a regular review, a canteen may find itself in a situation where it is no longer covering costs (running at a loss).

The pricing review will determine whether or not the sale price is high enough to cover the cost of goods and other expenses such as wages, cleaning products, serving containers and the other sundry items that the canteen uses for day to day operation. It is also sensible to include a provision for maintenance and equipment replacement.

As well as periodic reviews, pricing needs to be reviewed when there is:

- a significant change in pricing by a supplier(s)
- a change of supplier(s) with a subsequent change in pricing
- the cost of employment goes up (award increases, entitlements)
- increase in number of paid employees
- changes in maintenance costs
- a change in trading objectives

From the pricing review, you will be able to determine the mark-up required. An example exercise in determining mark-up is shown in the 'Financial Management & Accountability' guidance document.

Money Handling



Keeping cash safe and ensuring none goes missing before being banked is an essential element of financial control. A canteen that deals largely in cash needs to have appropriate safeguards in place to make sure funds do not go missing by ensuring daily counts are checked, and all monies are accounted for.

Some basic tips for money handling:

- Keep the cash float to a minimum and secured overnight
- Always count with two people present and make sure they both sign the count sheet
- Try to ensure there are two or more people around when handling money
- Don't leave cash unattended
- Keep cash draws out of reach of students
- Bank the takings as soon as possible
- Store takings securely in a safe if not banking right away.

Accountability (Record Keeping)

Keeping good records is one important way that a canteen can account to the P&C Association for all of its financial transactions. As the canteen accounts are audited annually, good record keeping is not only essential for accounting and constitutional reasons it is there to provide evidence should there be issues. The simple steps you can take regarding record keeping include:

- Keep daily sales or cash book
- Make sure a monthly bank reconciliation is done
- Keep all invoices, delivery dockets and purchase orders
- Keep the financial records in a safe place (consider secure electronic storage).

Extending Credit

Best practice is NOT to extend credit. By extending credit, you are potentially risking a situation where debts may be unrecoverable. This may have a significant impact on the canteen's financial viability and therefore a significant impact on the P&C Association's financial viability.

BANKING & INVESTMENT OF FUNDS

For canteens, the P&C Association can set up a separate bank account so that funds from the canteen can be segregated and easily accounted for.

- An interest bearing cheque account with a bank or building society should be opened for the depositing of canteen funds and for the payment of canteen expenses. All canteen income and expenses should then be transacted through that account.
- The P&C Association should open an investment account for funds held in reserve for staff entitlements such as long service leave. Only investment accounts that are bank or government guaranteed in each case with a major trading or recognised bank should be considered. Examples include cash management call accounts and term deposits

- As a general rule, investments should not be for periods more than twelve months, and the number of individual investment accounts should be kept to a minimum.



Setting up or closing of accounts, payment of employees and provisioning for entitlements is not to be done by canteen employees or the canteen sub-committee.

STUDENT WELFARE

The welfare of students is the responsibility of the Principal and Department of Education. If a child turns up to school without food, they must be referred to the Principal.

INSURANCE

With increasingly prescriptive legislation, an increase in litigation, and the ever present risk of theft or fraud, insurance can safeguard a P&C Association from financial loss in specific situations.

The canteen should be providing the P&C Association with the necessary information to allow the appropriate level of insurance to be determined. Again, it should be noted that insurance is a task dealt with by the P&C Association. As a service, the P&C Federation continues to negotiate group insurance policies that members may wish to consider.

This section is just a brief overview of insurances that may be considered for information purposes only. We encourage members to review their insurance requirements at each renewal period at a minimum.



There may be exclusions for the following policies. Refer to the Product Disclosure Statement for each policy

Public Liability Insurance

P&C Federation arrange public liability insurance coverage to member P&C Associations as a part of the membership. This insurance will automatically cover the operations of the P&C Association's business operations, including accidental food poisoning. The Public Liability policy provides cover for incidents where the P&C Association, or a member acting on behalf of the P&C Association, is proved to be negligent.

[It is also possible for a civil action to be commenced by any person against a member of a P&C Association. Generally it can be demonstrated that the person being sued was acting in good faith and the legal action resulted from a claim which occurred in relation to legitimate P&C Association activity, the P&C Federation's Public Liability policy will respond accordingly.]

Personal Accident Insurance

P&C Federation arrange personal accident insurance to all member P&C Associations on payment of an additional premium. The policy covers volunteer workers for accidents while volunteering. For example, should a volunteer trip and fall in the canteen and needs to claim for a broken arm and loss of weekly income then this policy may apply.

Cash Insurance

P&C Federation arrange cash insurance to all member P&C Associations on payment of an additional premium. Check with your P&C Association's Treasurer to ensure that the P&C Association has purchased sufficient cover for the combined operations of P&C Association activities including the canteen.

Property Insurance

P&C Federation arrange property insurance to all member P&C Associations on payment of an additional premium. The P&C Association should consider insurance for equipment and trading stock held by the P&C Association including equipment and stock in the canteen. An up to date asset register should be kept and ensure that the property limit for insurance purposes accurately reflects the replacement value of stock and equipment.



The Department of Education is not responsible for replacing stolen or damaged equipment or stock.

Insurance Related to Work Placement for Secondary Students

The canteen can offer its services as a workplace for students undertaking Vocational Education and Training work placement programs in food handling or small business management. The school has responsibility for workplace insurance for students undertaking work placement. P&C Associations should contact the school if it wishes to offer its canteen for this service.

Insurance for Pre-school Children

There is NO **Personal Accident insurance** for Pre-School children.

Parents must take full responsibility for their pre-school children. There is no automatic recourse to the P&C Federation's public liability insurance if a child is injured but the policy will generally provide coverage if there is a proven case of negligence against any P&C Association resulting in injury or property damage.

As parent helpers often have preschool children, some schools have fenced off a small play area for the children adjacent to the canteen or even a fenced play area within the canteen building. Department of Education approval is required to ensure compliance with fire and WHS requirements.

Workers' Compensation Insurance

Workers' compensation insurance is necessary if the P&C Association has employees. Should the P&C Association not have workers' compensation insurance and an injury occurs to an employee (or to someone who is deemed an employee) and a claim is subsequently brought by that individual, Insurance and Care NSW (iCare) will determine liability as nominal insurer on behalf of the scheme. If liability is accepted, or a determination is made in favour of the worker, the claim is met by iCare who may then recover from the uninsured employer:

- a sum equal to twice the amount of the premium that would have been payable for the issue of an insurance policy
- demand reimbursement of all payments associated with the claim; and/or
- imposed penalty (currently \$55,000 or imprisonment for six months or both).

How to make an Insurance Claim with P&C Federation

When making a claim, notification should be given as per the relevant Product Disclosure Requirements. As insurance matters can only be dealt with by the Officers, the canteen manager/supervisor or Canteen Sub-Committee convenor will need to contact an Officer of the P&C Association as soon as possible.

ASSETS

P&C Associations will have their own assets and likely share or utilise school assets. The following advice is provided to P&C Associations about assets in general:

P&C Association Owned	P&C Association assets are P&C Association owned assets. Assets might include fridges, freezers, cookers, pie warmers etc. P&C Association assets should be recorded in an asset register and insured for their replacement value.
P&C Association On Consignment	The P&C Association needs to understand the conditions of consignment which may necessitate the P&C Association insuring the asset while in its possession. The item should be recorded in the P&C Association's asset register with appropriate notation of the company or other entity that is the owner of the asset
Department of Education Assets	P&C Associations should be aware of any Department of Education assets that are used by the P&C Association for business-related activities. These may include purpose-built canteen buildings or spaces including the fixtures therein. Identification of Department of Education assets is important as it may not be the P&C Association's responsibility.

EQUIPMENT REPLACEMENT

Planning for future equipment replacement and maintenance should be an essential part of budgeting for any canteen. Whether it is that old freezer or pie warmer, it is good practice to look ahead and make provision for replacing or maintaining items of equipment e.g. maintain, repair or replace such assets. If replacement items have been included as part of a P&C Association approved budget then the canteen can purchase the replacement when it's needed. The following guidance is provided to help with dealing with equipment replacements:

- Keep an up-to-date Asset Register of all equipment for the purposes of insurance and depreciation. The register should list each item of equipment valued at \$500 or more and which has an expected life of three years or more. Also, items costing less than \$500 or having an expected life of less than three years, but considered at high risk should be included in the Asset Register
- Canteens should budget for funds to enable essential equipment to be replaced. A percentage of the replacement cost of each item of equipment (depreciation) should be set aside from canteen profits each year. As an example, the annual depreciation rate for an item of equipment with an expected life of five years would be 20% so you would set aside 20% of the replacement cost each year
- If an item has not been budgeted for and the replacement value is above any pre-set discretionary amount agreed to by the P&C Association, the P&C Association will need to give approval to expend funds for the replacement
- Funds set aside from canteen profits for equipment replacement should be noted on the accounts so that they can be set aside for that purpose.

RECESS & LUNCH ORDERING

Most canteens provide some form of system that allows lunch and/or recess ordering to take place. Lunch or recess orders are filled and then either delivered to class or collected at the canteen at the appropriate time. There are three methods used:

Manual Ordering

Orders are given in person to the canteen by parents or students before school starts in the morning. Typically, orders are submitted by writing the order on a paper bag and providing the correct payment. Orders are often checked at the time of submission to ensure the correct payment has been made. Any discrepancy can then be handled when the parent or student is there.

Orders can then be divided into those requiring the food to be made (eg sandwiches etc) versus ready to go food that is divided up by class.

Online Ordering

Online ordering is where lunch and/or recess orders are placed online by the parent either via a special app or a website. The parent will have access to all or part of the canteen's menu from which they can order. Payment methods depend on the service provider but most use a prepay scheme similar to an Opal card where money is deducted from the prepaid amount until it is either automatically topped up or the parent is requested to transfer more funds. The canteen manager/supervisor or appointed person can log into the system each morning and print off all the online orders. Some systems provide a label printer so labels can be attached to orders to identify them.

- Online ordering can save time and effort in manual handling of lunch orders. There are a number of commercial online ordering systems available to canteens each of which has its own ordering systems and methods of payment. The benefits of online ordering include:
- Allows a canteen to move away from paper bag and cash ordering which could result in the wrong payment, misinterpretation of the written order or a child taking the money out to spend on other things
- Allows parents to pre-order food for their child for the next day or week
- Removes the need to have the right change
- Reduces the likelihood of lost lunch orders.

Hybrid ordering

This is a combination of Manual and Online ordering. It can be more complex to manage but caters for parents who do not wish to sign up to an online ordering system.

FOOD BUSINESS NOTIFICATION

As school canteens are considered to be a retail food business, the local Council must be notified about the canteen. The NSW Food Authority has all the relevant information on its website which can be found at:



www.foodauthority.nsw.gov.au/retail/school-canteens

These are typically covered by the Department of Education's budget allocations. However some schools may ask for a contribution that is negotiated between the P&C Association and the school. If your P&C Association is asked to make a contribution make sure there is a Memorandum of Understanding (MOU) signed by both the P&C Association and the school as to the level of contribution expected each year, term or quarter.

INTERNET ACCESS

If your P&C Association utilises the school's internet infrastructure, you may not be able to have full business functionality due to the Department of Education's internet usage policies. It is permissible for P&C Associations to connect to the internet using external provision methods at P&C Association cost. However, you should be mindful that access by children to this computer should be restricted.

CANTEEN OPERATIONS

INTRODUCTION

This section covers the common areas related the operation of a P&C Association canteen on a daily basis and provides guidance as to how best to manage them. The areas covered in this section are:

- Food Safety
- Menus
- Payment of Accounts
- Money Handling and Banking
- Record Keeping
- Reporting
- Rostering

FOOD SAFETY

Maintaining high levels of food safety in canteens is vital as food is being served to children who are generally more susceptible to foodborne illnesses. Harmfull bacteria and other contaminants can be present on hands, food, equipment, utensils and surfaces and it is essential that food handlers are thorough and consistent in their approach to food safety especially in an environment with constantly changing volunteers.



Common Food Bacteria

Most food-poisoning outbreaks have been attributed to three types of bacteria (germs): staphylococcus aureus, salmonella and clostridium perfringens.

Staphylococcus aureus - also known as golden staph, lives on human hands – even clean ones – in hair, and inside noses and throats. There is a risk of contaminating food even from newly washed hands. The risk is even greater from dirty hands, sneezing, coughing, boils and cuts and flies. The germ grows in food and produces a toxin which cannot be tasted. If the food is then heated, the staphylococcus may be killed, but the poison remains and can still cause illness. These bacteria multiply rapidly on cooked meats like ham and chicken, and on custards, prepared salads and sandwich fillings, if they are left at room temperature. Handle food as little as possible and use gloves and tongs.

Salmonella lives in the bodies of most warm-blooded animals and are often found in raw chickens, meat and eggs. Unless care is taken, salmonella is spread from raw food to cooked food by cross contamination typically by using the same chopping board for raw and cooked chicken.

Clostridium perfringens is a bacteria that grows rapidly in stews, large joints of meat and gravies if they are allowed to cool slowly after cooking. It is very heat-resistant, and food may still be contaminated after boiling for two hours.

Maintaining high standards of personal hygiene and canteen cleanliness must become standard practice for any canteen. Carelessness or neglecting necessary standards can cause food poisoning resulting in serious and potentially life-threatening conditions especially for children. It is also vital to prevent allergic reactions in children with serious allergies.

Washing Hands

Hand washing is one of the key things that can be done to reduce the risk of bacterial contamination either from bacteria on a person's body or cross-contamination from handling of high risk foods.

It is recommended that all canteen volunteers are trained in the proper method of washing hands and that the canteen provides a dedicated wash basin with hot running water with liquid soap (preferably antibacterial) dispensers and paper towels for drying.



The recommended procedure for washing hands is as follows:

- Wet both hands with clean, preferably warm, running water
- Apply soap to cover hands
- Lather the soap and ensure that all of the hand including the back of the hands are done
- Rinse off all the soap with clean running water
- Thoroughly dry hands using a disposable paper towel or a clean towel

The following actions should not be undertaken:

- Never allow hand washing in food preparation sinks
- Don't use clean hands to turn off the water. Use a disposable paper towel or clean towel to avoid contaminating hands again.
- Avoid using bar soap as it greatly increases the risk of spreading bacteria.

General Hygiene for Food Handlers

Some tips for maintaining high standards of hygiene in a canteen are:

- Ensure hands are washed:
 - Before starting food preparation
 - After using the toilet
 - After eating
 - Blowing your nose
 - Combing or touching hair
 - Between handling raw and cooked foods
 - After touching waste food or rubbish
 - After touching saliva
- Use disposable gloves and tongs for handling food whenever possible
- Don't wear loose jewellery that may come into contact with food during preparation
- Wear clean aprons or uniforms every day
- Wear covered-in shoes. No thongs or sandals
- Avoid wearing hairy or floppy jumpers or cardigans
- Volunteers with long hair should tie it back or use a hair net
- Cover your mouth if you cough or sneeze and then wash your hands

- Do not allow staff/volunteers to sample or eat food while preparing or handling food
- Workers should be excluded from working for 48 hours after the last incidents of vomiting or diarrhoea
- Keep handbags and other personal items, including mobile phones, away from food preparation benches
- Do not allow anyone to sit or stand on bench tops.

Cleaning & Sanitising

Cleaning and/or sanitising of surfaces and equipment is essential to reduce the risk of bacterial contamination. Cleaning of surfaces refers to the general cleaning of surfaces and equipment without necessarily sanitising them. Surfaces can be cleaned by using liquid soap, dishwashing liquid or other cleaning agents to remove food from the surface. Although these cleaners remove grease and food, they do not necessarily remove or kill remaining bacteria. Use the following tips for cleaning and sanitising:

- Use safe and appropriate chemical sanitising agents after cleaning surfaces
- Use a dishwasher (if available) with a wash cycle that heats the water to at least 77°C for sanitising utensils and other food preparation equipment.

Sanitising surfaces by itself does not guarantee that bacteria are destroyed.

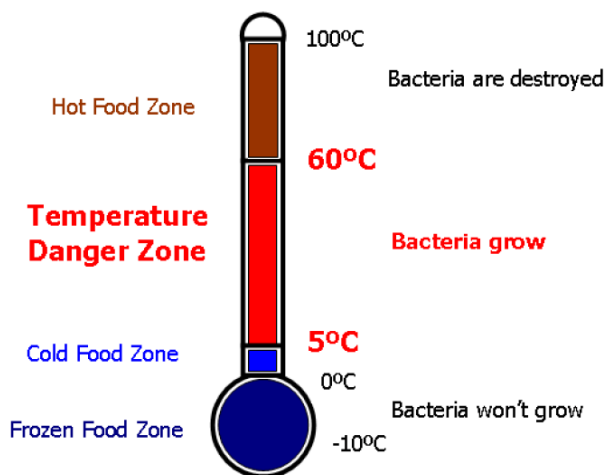
Food Storage

Proper food storage is essential to prevent the growth of harmful bacteria which can result in food poisoning. Most foods but especially proteins such as meat, fish, milk and eggs are susceptible to rapid bacterial growth if they are not stored correctly. The following foods represent a potential hazard due to the rapid growth of bacteria if the foods are not stored or otherwise kept at adequate temperatures.

Food type ¹	Example or comment
Raw or cooked meat	Including poultry or game
Foods containing raw or cooked meat	Casseroles, curries, lasagne
Smallgoods	Devon, ham, chicken loaf
Dairy products	Milk, custard, dairy desserts, unbaked cheesecake, custard tarts
Seafood (excluding live seafood)	Seafood salad, soup, fish sticks, stews
Processed fruit and vegetables	Salads, cut melons
Cooked pasta and rice	
Foods containing eggs, beans, nuts or other protein-rich foods	Quiche, fresh pasta, soy bean products
Foods containing the above foods	Sandwiches, rolls, uncooked and cooked pizza

Temperature control

To avoid the growth of potentially harmful bacteria, potentially hazardous foods need to be stored at below 5°C or above 60°C. The range of temperatures between 5°C and 60°C is called the Danger Zone where bacteria grow rapidly.



The three basic principles for temperature control are:

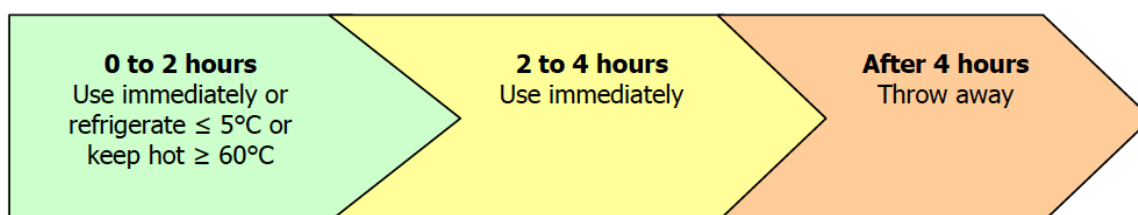
- Minimise the time that food spends in the Danger Zone to protect from food poisoning
- Keep refrigerated food cold (5°C or below). When storing food that is not frozen, you must keep it between 0°C and 5°C to ensure bacteria do not start to grow
- Keep foods that are served heated at 60°C or above.

Canteens should consider investing in proper commercial food equipment such as pie warmers or bain-maries to keep food warm or food chillers or coolers to keep food below 5°C but above freezing. Ideally this equipment should have a built-in thermometer, or you should invest in a portable thermometer to check food temperature.

The 2 Hour – 4 Hour Rule

Food does not immediately become unsafe if it goes to temperatures within the danger zone (5°C to 60°C). There is a finite period of time that food can remain in this zone before it needs to be disposed of. This time limit is known as the 2 hour, 4 hour rule (or 2/4 rule).

The rule states that if food has been kept in the Danger Zone for under two hours, it may be served or put back into hot or cold storage. If the food has been in the Danger Zone for over two hours but less than four hours it must be used immediately or thrown out. It cannot be placed in storage again. Any food left in the Danger Zone for over four hours must be thrown away. This can be seen in the diagram below.



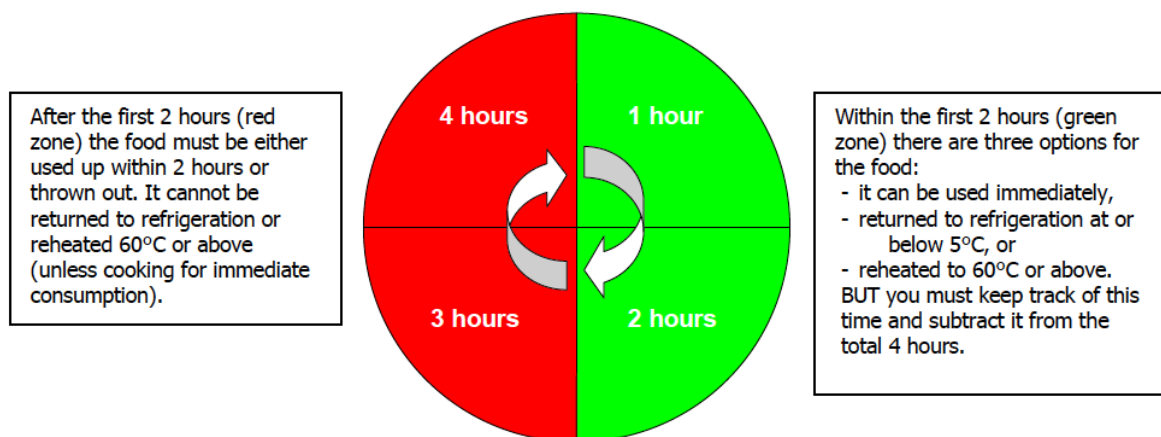
It is crucial to note that time in the Danger Zone is cumulative which means that every time food enters the Danger Zone bacteria will start to grow again. If the food has already been in the Danger Zone for some time then placing it back into the Danger Zone after heating or cooling will allow the bacteria to continue to grow from where they left off. To ensure the food remains safe you will need to account for all the time food remains in the Danger Zone each time you place it back into cold or hot storage and place it back in the Danger Zone again.

Example

Sausage rolls which have been kept at 65°C in a pie warmer are placed on a tray for serving. Once they are out of the pie warmer their temperature will start to drop, and they will very quickly end up in the Danger Zone (i.e. under 60°C) where bacteria will start to grow again. You leave them on the tray for 30 minutes before placing them back in the pie warmer again. Under the 2/4 hour rule this is acceptable.

The food warms back up over 65°C again, and after an hour, you remove the sausage rolls for another service. This time you leave the food out for 45 minutes before placing them back in the pie warmer again. As time in the danger zone is cumulative, the sausage rolls have been out for the equivalent of 75 minutes (1 hour 15 minutes) which is just over half of the allowed 2-hour limit in which you can reheat them.

If the sausage rolls had been kept in the Danger Zone for 50 minutes initially and then 90 minutes on the second service, the cumulative time in the Danger Zone would be greater than 2 hours and the sausage rolls would have to be served immediately or thrown out.



Defrosting Foods

It is important to understand how to defrost foods, especially meats, properly. Defrosting the wrong way can lead to the growth of bacteria and subsequent food related illness. The following two methods are recommended:

Defrost in the refrigerator. This means taking the food from the freezer and placing it in the refrigerator. This is the ideal method of defrosting as the food defrosts without going into the Danger Zone. The drawback is that it requires around 24 hours so some forward planning is needed.

If the refrigerator option is not possible then use a microwave to defrost the food. Make sure you use the defrost setting which will ensure the food is not overheated.

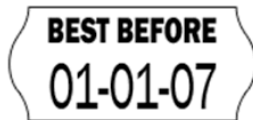


Never defrost food (especially meat) in a container of hot water or by leaving the food to defrost on benchtops at room temperature.

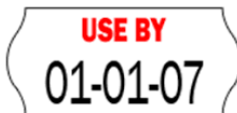
Best-Before and Use-by Date Marks

Date marks give a guide to how long food can be kept before it begins to deteriorate or may become unsafe to eat. The two types of date marking are use-by dates and best-before dates. The food supplier is responsible for placing a use by or best before date on food.

There is often confusion over the difference between best-before and use-by date on food packaging. It is very important to understand the differences as one is a guide to freshness and the other an indication of safety.



Is the last date on which you can expect food to retain all of its quality attributes, provided it has been stored according to any stated storage conditions and the package is **unopened**. Quality attributes include things such as colour, taste, texture, and flavour, as well as any specific qualities for which you make express or implied claims, such as the freshness of the food. Food that has passed its 'best-before' date may still be perfectly safe to eat, but its quality may have diminished. Typical foods in this category include biscuits, confectionery, frozen foods and some raw meat.



Is the last date on which the food may be eaten safely, provided it has been stored according to any stated storage conditions, and the package is **unopened**. After this date, the food should be disposed of for health and safety reasons. The 'use-by' date is restricted to foods which need to be eaten within a certain time because of health and safety reasons. A canteen is not allowed to sell food that is past its use-by date.



Note that bread is an exception to this classification and may carry the 'baked-on' or 'baked-for' date stamp if its shelf life is less than seven days.

You should consider using a system for clearly marking or stacking food items to ensure that those with the shortest expiration dates are used first. A simple system such as storing food in a freezer draw with the longest expiration date at the back and the shortest at the front can help minimise issues. Workers in the canteen only need to pick from the front first. It is also a good practice to use permanent marker or stickers to mark the packing with the date on which an item was opened.



You should never serve food that has gone beyond the labelled USE-BY date.+

Food Storage Tips

The following tips are provided for storing food items

- As stressed previously, keep hot food hot and cold food cold
- Don't overload fridges. Leave space between items to allow cold air to circulate
- Store foods as recommended by the manufacturer's instructions (when provided)
- Store ready to eat foods above vegetables and meat in the fridge to avoid contamination
- Keep raw meat in sealed containers at the bottom of the fridge so juices don't run onto other foods
- Store frequently used items such as butter at the front of the shelf or on an easily accessible shelf on the door so that the fridge door is left open as little as possible
- Make sure freezers are set to temperature of -18°C or less to ensure the long term safety of frozen foods.

Food Storage Periods

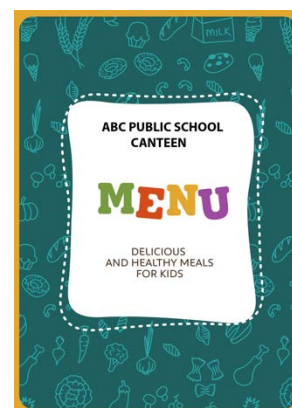
The table below contains a general guide as to the length of time food can be safely kept in a refrigerator. Check that the temperature of the refrigerator is 4 °C or below.

Food type	Safe Refrigeration Period
Shellfish	2 days
Chicken, raw	
Fish	2-3 days
Mince (beef, lamb or pork)	
Ham, corned beef	
Meat, raw or cooked (not minced)	3-5 days
Salad vegetables	
Chicken, cooked	4-5 days
Eggs, hard-boiled and shelled	5 days
Milk	5-7 days
Eggs, hard-boiled in shell	7 days
Eggs, uncooked	2-4 weeks
Butter or margarine	8 weeks
Cheese	1-3 months

MENUS

The underlying goal of the canteen should be to provide a balanced variety of nutritious food and a reasonable price. Your menu should be sensitive to the cultural diversity that may exist in your school which may require consultation with parents from different groups to see what sort of foods would be acceptable and practical for the canteen to provide.

Also, school canteen menus are also restricted by guidelines from the Department of Education and NSW Health (formerly the Department of Health). For some years, the Department of Education has had a healthy canteen strategy which was put in place to ensure canteens served a range of healthy foods most of the time.



The Healthy School Canteen Strategy

The Department of Education introduced a revised “Healthy School Canteen Strategy” in July 2017 in an attempt to help establish healthy eating practices in a child’s early years to reduce health-related issues in later years. It is part of a broader set of NSW State Government initiatives under the NSW Healthy Eating and Active Living Strategy 2013 - 2018.

The new strategy has been informed by extensive evidence and consultation that included canteen managers, school leaders, health professionals, the food industry, students and parents. Public schools in NSW will transition to the new strategy over a three year period (2017-2019). Canteens will have this time to adapt menus, alter purchasing arrangements and develop practical processes to be able to deliver healthier foods on a daily basis.

Health Star Rating (HSR) System

The new strategy uses the national Health Star Rating system on packaged food and drinks to determine the cut-off between everyday and occasional foods. The Health Star Rating is a front-of-pack labelling system that rates the overall nutritional profile of packaged food and assigns it a rating from ½ a star to 5 stars. It provides a quick, easy, standard way to compare similar packaged foods. The more stars, the healthier the choice.



Sugary Drinks

School canteens cannot sell sugary drinks. They contain a high amount of energy, but no nutritional value and are a major factor in excess weight gain in children. Also, many sugary drinks are also acidic and can damage children’s teeth. Sugary drinks are those with any type of sugar added, except milk:

Drink type	Examples
Soft Drinks	Cola, lemonade, ginger beer, lemon squash, orang fizz
Flavoured water	Sparkling or still flavoured water with added sugar, coconut water or flavoured coconut water with added sugar
Energy drinks	Mother, Mountain Dew, Pepsi Max, Red Bull etc
Sports Drinks	Gatorade, Powerade, Revive, Lucozade, Accelerade etc
Iced Teas	Anything with added sugar
Fruit Juice drinks	<99% juice, cordial, slushies, apple cider, sparkling fruit juice

Healthy School Canteen Food Categories

The new Healthy School Canteen system was developed after extensive consultation with nutritional experts, NSW Health and stakeholders such as parents. The new system has two categories, everyday foods and occasional foods. These two categories are explained below.

Everyday Foods

As the name suggests, these are foods that can be sold every day. Examples are shown in the table below.



Everyday foods should make up at least three-quarters of menu items.

Everyday Foods	Examples
Vegetables (all types)	<ul style="list-style-type: none">• Fresh, frozen, canned, pre-prepared packaged• Vegetable based dips, e.g. humus, guacamole, white bean
Fruit (all types)	<ul style="list-style-type: none">• fresh, frozen, canned, prepared packaged• 99% fruit juice and or vegetable juice (limited to 250ml portions)
Grain (cereal)	<ul style="list-style-type: none">• Oats, muesli, porridge, wholegrain wheat flakes• Wholegrain, multigrain, wholemeal bread, wraps and rolls• Pasta, rice, noodles• Couscous, quinoa• Plain crackers, savoury biscuits/crispbread• Plain pikelets, pancakes and scones• Popcorn
Lean meats, poultry and fish	<ul style="list-style-type: none">• Lean beef, lamb, pork, chicken, turkey and kangaroo• Eggs• Fish and seafood (including canned or frozen)• Chickpeas, tofu, lentils, kidney beans, including dips• Seeds, raw or roasted (unsalted)
Dairy and alternatives	<ul style="list-style-type: none">• Reduced and low-fat milk, including non-dairy alternatives such as soy or rice milk• Reduced or low-fat plain or fruit yoghurt/custard• Reduced fat cheeses• Yoghurt based dips
Water	<ul style="list-style-type: none">• Ensure plenty of water is available as the main drink

Occasional Food

These are foods that are high in saturated fat, salt or sugar and have little nutritional value. They do not make up part of a healthy diet but can be enjoyed on the odd occasion in limited amounts. When choosing occasional foods, you should only be looking at those with a health star rating of 3.5 or above.



Occasional food should only make up a maximum of one-quarter of the menu.

Occasional Food & Drinks	Examples
Occasional foods with HSR of 3.5 and above	<ul style="list-style-type: none">• Pies, sausage rolls• Crumbed/coated chicken• Potato wedges• Salty snacks such as chips and pretzels• Ice-cream
Foods that are unlikely to have an HSR of 3.5 or above	<ul style="list-style-type: none">• Cakes• Sweet biscuits• Pastries• Chocolate• Confectionery

Specials

The idea behind specials is to set the price of certain items competitively so that the volume of sales increases. Specials are a great way to draw attention to a particular product. Specials can:

- Be a great way to advertise a new product
- Test out a new menu creation
- Can help to make healthier products more attractive
- Help to move slow selling items or move excess stock.



Specials can be held on special days of the year, once a month, every week or you can even have a daily specials. This is entirely up to you. The key is to advertise early so that you maximise the sales.

Make sure that you don't set the price so low you make a loss.

Theme Days

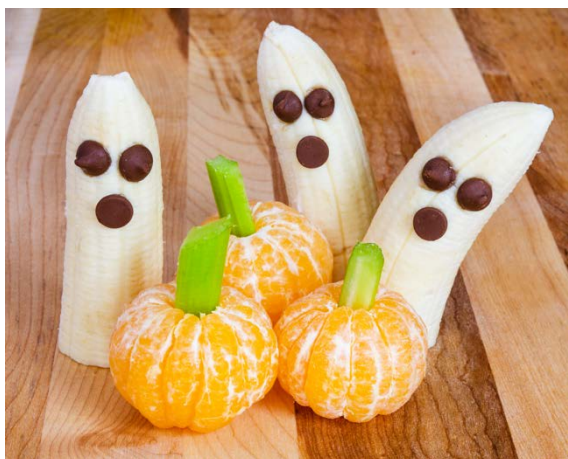
Like specials, theme days can be a great way to introduce new and healthy menu items. Themes can be tied to events on the school calendar such as cultural or sporting events or even to what children are learning on the classroom such as international studies or historical events.

Theme days usually add special items to the menu to compliment the normal menu. Don't go overboard as having too much food to prepare may overwhelm your volunteers and disappoint the students. Theme days are also a good time to call on volunteers that cannot make regular commitments. If the day is based on a cultural event, try to entice participation by volunteers with the same cultural background. Volunteers generally love to show off their culture, especially through food, so make the most of who you have available.

Plan your theme days in advance which will give time to organise volunteers, advertising and any special ordering. Make sure in all of your planning that you keep the Healthy Schools Canteen Strategy in mind and make sure you have plenty of healthy food in the mix.

Some ideas for theme days you might like to think about

- Nutrition Week
- Cultural New Year celebration (e.g., Chinese or Vietnamese)
- Olympic or Commonwealth Games
- Halloween
- Footy grand finals
- Wimbledon or Australian Open
- Summer, winter or spring themes.



MENU RESOURCES

Healthy School Canteens Resource

The NSW Department of Education provides the “Healthy School Canteens” website which contains resources for school leaders, canteen managers and parents/carers.

The website provides guidance on how to plan a healthy canteen menu along with example menus and recipes. You can find this resource at:



<http://www.healthyschoolcanteens.nsw.gov.au>

Department of Health – Healthy School Canteens Guidelines

The Federal Department of Health has produced a guideline document “Guidelines for healthy foods and drinks supplied in school canteens” as part of the National Healthy School Canteens Project. The document provides advice on food categories, allergies and has recipes for a range of healthy meals. The document can be found at:



[https://www.health.gov.au/internet/main/publishing.nsf/Content/5FFB6A30ECEE9321CA257BF0001DAB17/\\$File/Canteen%20guidelines.pdf](https://www.health.gov.au/internet/main/publishing.nsf/Content/5FFB6A30ECEE9321CA257BF0001DAB17/$File/Canteen%20guidelines.pdf)

NSW Healthy School Canteen Strategy – Food and Drink Benchmark

This link is to a document that looks at step by step planning to meet the requirement of the Healthy School Canteens Strategy.



https://www.healthykids.nsw.gov.au/downloads/file/campaignsprogram/TheNSWHealthySchoolCanteenStrategyFoodandDrinkBenchmark_ACCESSIBLECOLOUR.pdf

PURCHASING OF STOCK

Purchasing is critical to the operation of any P&C Association operated enterprise. With the authority to purchase comes the responsibility associated with expending P&C Association funds. Anyone authorised to order is directly responsible to the P&C Association for any purchases and to avoid potential issues, simple processes need to be put in place. The following guidance is provided.

- Ensure that only one (1) nominated person, e.g. the supervisor, is in charge of ordering goods. This prevents double ordering and the resulting waste
- In the event that the supervisor is on leave or indisposed for an extended period, arrangements should be made to ensure that there is a person appropriately and properly trained and authorised to carry out purchasing for that time
- Ensure that all orders (other than petty cash items) are in writing with a copy kept for reference. This provides written evidence of all purchases
- Small cash purchases should not be made from takings but made through a separate petty cash float that has been authorised either by the appropriate sub-committee or the P&C Association. Full details should be kept of all payments made from the petty cash float for subsequent review and audit.

RECEIVING STOCK

In a similar way to purchasing, receipt of goods is also crucial to ensuring that what you have ordered is what you receive. Without an appropriate processes, goods can go missing, short shipment of items can go unnoticed or incorrectly shipped items can be received and then be difficult to return. To avoid issues with receipt of goods the following guidance is provided.

- Ensure that only one (1) nominated person, e.g. the supervisor, is in charge of receiving goods
- Check all stock received against invoices for quantity ordered, price charged, credit for goods returned, discounts, etc. and sign the invoice as proof of delivery
- Ensure credit notes are obtained for all goods not accepted or returned to supplier
- Ensure that a goods inward book is kept
- Make sure delivered goods are put away quickly in a storeroom or other secured area to prevent goods going missing.

STOCK CONTROL

Stock control is essential to financial control as it can have a direct impact on the financial viability of your operation. If you don't have enough stock to sell you can be losing sales. If you have excess stock it may take a long time to sell or it may spoil before it can be sold. Excess stock also means that valuable funds are tied up in product sitting on shelves or in refrigerators or freezers. Poor stock control can be financially detrimental to the canteen and the P&C Association so it is very important to manage it well.

For canteens stock is generally managed on a high turnover basis requiring frequent deliveries to support constant sales. Under ordering means you could be missing out on sales. Having excess food stock can result in the food spoiling or going past its use-by-date before it can be sold resulting in a loss to the canteen.

STOCK CONTROL TIPS

The following steps provide guidance for controlling stock.

- Avoid stock spoilage. Make sure you sell all products with a use by date before that date passes. Only order enough fresh food to cover what you normally need
- Avoid having dead stock (stock that can no longer be sold but not necessarily because it has expired). This may be stock that was purchased for a particular event that can no longer be used for example
- Set stock "par levels". Par levels are the minimum quantities for each product that should be in stock at any given time. When the inventory for any item drops below its par level, it's time to order more
- Use a FIFO (First-In First-Out) system for stock management. This means that your oldest stock (first-in) is the first to be sold (first-out). Don't sell your newest stock. This is where storing your stock with the oldest items at the front helps to ensure you grab the oldest stock first
- Make contingency plans for potential problems that may arise such as
 - Overselling stock due to a sudden spike in popularity
 - Running out of storage room
 - You become stuck with a slow moving item that takes up a lot of storage
 - Your supplier runs out of stock of a popular item
 - Your supplier discontinues an item without warning
- Maintain good relationships with your suppliers so when you get in a sticky situation with a stock shortage the supplier is more likely to respond quickly to help you

- Conduct a stocktake at the end of each month if possible or at a minimum at the end of each term. If possible, the stocktake should be performed by two persons, at least one of whom does not have responsibility for day to day control of stock. This ensures that the stock count is valid and accurate
- Carry out periodic 'ad hoc' stocktaking to ensure that stock levels are not too high or low and check for over-ordering (although this may be deliberate)
- Conduct spot checks on a frequent basis
- Ensure that stock records are maintained for all goods held. This assists with stock control and stocktaking
- Record wastage in a wastage book
- Limit access to stock to authorised personnel only. Ensure that the stock storeroom (where one exists) is locked when not in use. Limit the number of keys. This reduces opportunities for pilfering.

PAYMENT OF ACCOUNTS

Payment of accounts is a financially critical task to the operation of any canteen. The prompt payment of accounts can create goodwill with suppliers and can avoid issues when trying to re-order. A simple but effective process can ensure prompt payment, prevent overpayments and provide a level of accountability for payments made.

You should not be paying for items you have not yet received nor should you be paying for items you have never ordered. Having a system that checks orders against invoices and deliveries is key to making sure you only pay for what you have to.



As a cautionary note, only the Officers of the P&C Association (President, Vice Presidents, Secretary and Treasurer) can be signatories to P&C Association accounts including the canteen. Although the canteen manager or a designated member of the canteen sub-committee, if one exists, can setup payments, e.g. write out a cheque or setup an electronic payment, they will not be able to authorise the payments. With electronic banking, it is relatively easy to develop a system that uses email and SMS to notify Officers of payments that are due so they can authorise quickly.

The following guidance is offered regarding the payment of accounts.

- Ensure that payments are made against invoices and not statements
- Keep an order book to record what you have ordered and when. Alternatively, you could record the purchases on a purchase order form
- Avoid verbal orders as you will have no paperwork to compare against when the invoice arrives
- Ensure a printout is made for on-line orders
- Ensure that all invoices are checked for accuracy against what was ordered
- Ensure that supporting documents are cancelled after payment by writing the word paid across each document. This helps you keep track of what you have paid for and prevents duplicate payments
- Ensure that all discounts offered by suppliers are being taken
- Ensure that the signatories being asked to authorise the payment have sighted the supporting documentation and satisfied themselves of the payments validity before authorising payment
- Try to file payment documentation in either cheque number or alphabetical order
- Use appropriate safeguards for authorisation

- At least two P&C Association Officers must be signatories to the account
- P&C Association employees are not to be a signatory to any account
- Cheques can be prefilled but should never be pre-signed (especially blank).

MONEY HANDLING AND BANKING

Keeping cash safe and ensuring all funds are deposited into the appropriate bank account is an essential part of good financial management. As canteens can deal in significant amounts of cash, there needs to be appropriate safeguards in place to ensure cash does not go missing before it can be banked. Having simple but effective money handling procedures in place will help to lower the risk of theft and provide a means of accountability should issues arise. The following guidance is offered about money handling and banking.



- Keep a daily sales book which records the date, starting float amount, and the total takings (the total count minus the starting float). An example of a completed daily sales book is included in this manual. A sales book enables subsequent comparison with bank deposits and the cash book
- An appropriate size cash float should be maintained (including change) from day to day with the value of the float noted in the daily sales book
- Ensure that the change float is secured overnight and during weekends and holidays
- Ensure that collections are always counted and checked by two persons
- Use a count sheet to record and reconcile both counts. The counters should sign the count sheet or the daily sales book so that there is evidence of checking and accountability should issues arise. This process reduces opportunities for theft, reduces the risk of a counting error and provides a level of transparency and accountability
- Where cash registers are used the collections should be totalled at the end of the days trading and the docket affixed in the daily sales book. Collections in the cash register drawer should be counted, reconciled with the total on the docket, and the signatures of those counting and checking recorded next to the docket in the daily sales book
- Ensure that collections are banked daily wherever practicable to minimise the risk of theft or fraud
- The P&C Association Treasurer should carry out periodic checks of count sheets or sales book against bank deposits to ensure that all funds collected are banked, helps as an early detection mechanism for fraud and shows the P&C Association's auditor that independent checking is taking place
- Monies shall only be banked by authorised person(s)
- For larger canteens, you may consider installing a point of sale facility at canteen windows to reduce the amount of cash you handle.

RECORD KEEPING

Canteens must keep basic accounting records, not only for taxation purposes but to provide essential feedback to the P&C Association on the current the state of sales and the overall cost of goods. Accurate records help to provide for easier monitoring and more straightforward auditing. In terms of accounting records, the following should be done.



- A cash book should be maintained with appropriate accounting dissections in accordance with the needs of the canteen and the P&C Association. An example is shown below
- Keep and file any invoices, statements, delivery dockets or purchase orders
- Record and file any stock-take or spot check information for future
- File any bank reconciliations
- Keep a wastage book to track the amount of stock that has had to be disposed of due to food safety reasons
- Keep and file any correspondence from suppliers in relation to trading terms, product or pricing changes
- Ensure that all records and documents are securely stored and well maintained to prevent misuse or alteration of records, and facilitate review and audit.

Example of a Canteen Cash Book (showing a month's entries)

Date	Details	Recpt#	Amount	Dissections		
				Bank	Sales	Other
Mar 1	Bank Interest		1.21	1.21		1.21
	Canteen Takings		100.70	100.70	100.70	
Mar 2	"		70.90	70.90	70.90	
Mar 3	"		129.60	129.60	129.60	
Mar 4	"		141.15	141.15	141.15	
Mar 5	"		172.55	172.55	172.55	
Mar 8	"		118.10	118.10	118.10	
Mar 9	"		102.65	102.65	102.65	
Mar 10	"		161.65	161.65	161.65	
Mar 11	Canteen Takings		305.60	305.60	305.60	
Mar 12	"		160.65	160.65	160.65	
Mar 15	"		141.60	141.60	141.60	
Mar 16	"		60.90	60.90	60.90	
Mar 17	"		144.00	144.00	144.00	
Mar 18	"		115.85	115.85	115.85	
Mar 19	"		155.90	155.90	155.90	
Mar 22	"		93.80	93.80	93.80	
Mar 23	"		66.50	66.50	66.50	
Mar 24	"		117.35	117.35	117.35	
Mar 25	"		86.85	86.85	86.85	
Mar 26	"		108.25	108.25	108.25	
Mar 29	"		81.85	81.85	81.85	
Mar 30	"		47.55	47.55	47.55	
Mar 31	"		86.90	86.90	86.90	
	Receipts For Month		2,775.06	2,775.06	2773.85	1.21
	Previous Balance brought forward		2,270.01			
	Balance without expenses		5,045.07			
	Less payments for the month		2,324.54			
	Month-end balance		2,720.53			

REPORTING

A P&C Association operated canteen is responsible for reporting back to the P&C Association about its financial and operational status on a regular basis. It should be made clear that reporting is mandatory as the P&C Association is the “owner” of the canteen operation and therefore legally responsible for how it operates. On the most basic level the canteen should be reporting the following details to the P&C Association for inclusion in the Treasurer’s report:



- Current canteen bank balance at the close of the reporting period (should the canteen have a separate account)
- Income versus expenses (Trading statement – see next page) for the period since the last report.
- Current stock value (if a stocktake has been undertaken within the reporting period)
- Wastage (data is kept and recorded to ensure it is not excessive)
- Ensure that a bank reconciliation is prepared each month. The reconciliation should be checked by another person, preferably the P&C Association Treasurer, to help confirm the accuracy of the accounting record.

The canteen will also be required to provide its accounting records to the P&C Association Treasurer each year as part of the annual audit.

Illustration of a Trading Statement

ABC Public School P&C Association Canteen Trading Statement

Covering the period 1/3/17 to 31/3/17

SALES	\$17,400
COST OF GOODS	

Opening Stock	\$ 3,000
Purchases	-\$11,400
Less Closing Stock	\$ 2,600
Total	\$11,800

GROSS PROFIT	\$ 5,600
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Mark Up = $\frac{\text{Gross Profit}}{\text{Cost of Goods}} \times 100$

Cost of Goods 1

= 47%

Difference from previous trading statement = -0.6%

RECRUITING VOLUNTEERS

Canteens run on the goodwill of volunteers. The canteen manager or the roster coordinator has the responsibility for recruiting volunteers and setting up a roster that will help manage the resources you need to run the canteen each day. The following guidance is offered in relation to recruiting:

- Work out how many volunteers you need on a daily basis. Keep in mind any special days such as sports or swimming carnivals, public holidays or school fundraisers or assemblies where you may need more volunteers or the canteen will be closed
- Develop a short description of what is involved in volunteering in the canteen. This will help to recruit volunteers
- Make sure you let volunteers know how much time is required and the length of commitment. For example this may be one day per month or a day a term with a shift between 9:30am and 12:30pm
- Have a term or yearly roster ready to fill in when recruiting. A large piece of cardboard with dates and name slots on it is a very simple way to do this. Having a roster present during recruiting will allow volunteers to see the available time slots and choose one that suits them
- Encourage volunteers to form groups with their friends. This will make them feel more comfortable and likely to remain as volunteers
- Make sure you take into account the cultural diversity of your school when recruiting. Have a range of tasks available so that volunteers feel comfortable in their role. For example you may have volunteers that are not comfortable dealing with counter service or handling of money. It may be possible to have these individuals just on food preparation and/or cleaning duties instead
- If possible find a volunteer that can act as a liaison with particular groups and can help encourage and support those that would otherwise be reluctant to volunteer.

ROSTERING

The key to managing volunteers is setting up a practical rostering system. A roster is simply a list or a plan showing who has volunteered for a particular day. The roster is usually part of the duties of the canteen manager/supervisor but a specific person may be appointed just to look after this task.

- Keep your roster simple so that volunteers can see vacancies and fill their names in easily. The roster can be as simple as a large piece of cardboard with space for names on a grid of days
- The roster can be monthly, term based or even yearly. Most rosters are based on a monthly rotation. If your canteen is only open one day per week then the rotation period can be longer
- You may consider having an online roster so that volunteers can easily check when they are scheduled on and notify the canteen manager or roster coordinator when they are unable to come. There are several commercial products that can perform this task at relatively affordable prices
- Volunteers will likely come and go so it is a good idea to have a list of interested volunteers who can fill vacancies at relatively short notice
- Consider taking one or two extra volunteers per shift as backup against someone not showing up or being unable to attend. Many hands make light work and additional volunteers can always get an early mark if not needed.

INSPECTIONS

As a food provider, the canteen will be subject to periodic inspections by your local food safety authority, usually your local Council. In partnership with the NSW Food Authority, Council environmental health officers (EHO's) are authorised under the Food Act 2003 (NSW) to inspect the general standard of hygiene and identify any potential food hazard risks.

Most Council inspectors use a standard checklist for compliance called the Food Premises Assessment Report (FPAR). This uses a point system to give an overall hygiene and food safety score. An inspection will involve the assessment of:

- Food handling controls including storage, transport and cross-contamination risk
- Cleanliness of premises and sanitising of equipment
- Dedicated hand-washing facilities with warm running water, soap and single-use paper towels
- Food temperature control
- Pest control
- Design and suitability of the premises.

You should be provided with a written report as to any non-compliant areas. The authority will give a date by which time any rectification must be completed. Be pro-active and responsive to ensure any areas of non-compliance are addressed as soon as possible.

If you disagree with the inspection results, or have concerns about how your inspection was conducted, contact your council in the first instance using the council's complaint process. If you are not satisfied with the council's response you may be able to seek further advice from other agencies such as the NSW Ombudsman, Office of the NSW Small Business Commissioner or NSW Office of Local Government.

DAILY CANTEEN OPERATIONS

Whether your canteen is open one day a week or five, there should be a standard routine each day to ensure that things run smoothly. A good routine is particularly important when the manager or supervisor is on leave and the person taking over may not be as familiar with the canteen. A typical list of daily operations are shown in the table below:

TASK	DETAILS
Opening up	Opening doors and roller shutters and disarming any security
Float	Ensuring you have sufficient cash (notes and coin) to be able to give change at the start of service
Deliveries	Receiving daily deliveries such as milk, juices, bread along with other ordered items
Ordering/stock management	Ordering of stock, checking of stock levels and ensuring stock is stored according to use by date
Lunch & recess orders	Entering or checking of orders. Printing of online orders
Food preparation	Setup and preparation of food ready for counter and or classroom delivery
Food service	Counter sales and recess and lunch order delivery
Clean-up	Cleaning and sterilisation of benches and surfaces, cleaning of equipment, washing of utensils, storage of food, utensils and other equipment
Takings count	Tallying the takings for the day (total count minus float)
Banking (if required)	Taking the takings to the bank and depositing them
Record keeping	Recording the takings for the day along with deliveries and filing of invoices. Setting up of bill payments
Rosters	Organising rosters to ensure there are enough workers
Sign-in sign-out	Ensuring that the attendance sheet is completed
Closing up	Turning off air conditioning, lights and non-essential equipment power. Closing doors and roller shutters and arming security if appropriate

You may wish to have such a list ready for someone that is standing in for the manager or supervisor while they are on leave. A sample operations template is available as a separate document along with the guide.

SUPPORT SERVICES

The following services are available to assist P&C Associations in the operation of a canteen.



- P&C Federation (for members only)
- NSW Area Health Services
- Local Council.

[illegible]

