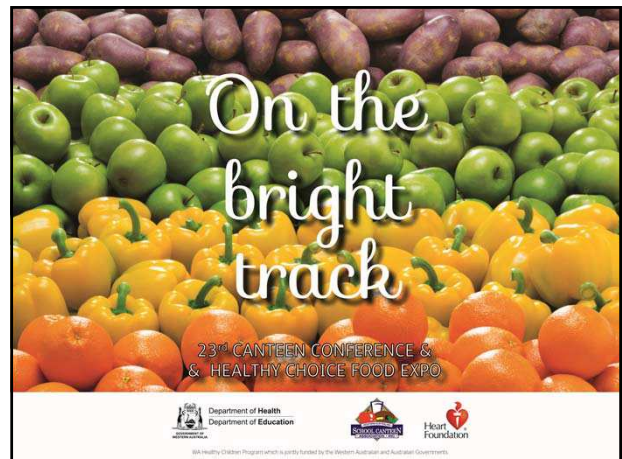


Copyright to the
Western Australian School
Canteen Association Inc.
(WASCA)

Cannot be reproduced
without permission



WORKSHOP B

“Putting more value
into your canteen”

Leanne Irwin
WASCA

PROGRAM

- Welcome, housekeeping and overview
- Tiesha Hough - Our Online Canteen
- The key to good financial management - what is the secret?
- How to maximise profit - let's look at the fine print!

The key to good financial management?

There is no single solution...

Effective utilisation of:

- Time
- Labour
- Money
- Stock
- Accurate record keeping

How to maximise profit

- Control labour costs - ensure sufficient income for wages
- Control stock costs - monitor wastage, security, standardisation and portion control
- Apply accurate selling prices
- Keep accurate records of everything!

How to maximise profit...(cont.)

- Streamline and rotate menu regularly
- Actively market and promote the canteen
- Source the best deal from suppliers
- Consider the competition (e.g. local shops; competing priorities)



Days of operation

- 'Rule of thumb' - 100 students per day of operation
- Assumes one paid staff member (at appropriate rates)
- Be prepared to re-evaluate as/when required



Number of paid staff

- Is there sufficient turnover to support the current level of wages?
- How do we attract more volunteers?
- Do we need to reduce the hours of primary or additional staff?



Record keeping and stock control

Unsold stock is equivalent to money in the bank - manage your stock well!

- Choosing suppliers - consistent, competitive, reliable, policy compliant
- Ordering stock - keep hard copies of everything!
- Receiving stock - check delivery docket before driver leaves
- Storing stock - first in, first out. Store at correct temperature



Record keeping and stock control

- Paying for stock - DO NOT pay for stock directly from the till/takings. Implement a petty cash system
- Accounting for stock - Stock take every term. Also a useful insurance record
- Keep daily tally sheets of every item sold
- Online ordering systems and cash registers can be inbuilt stock controllers




Financial records

It is crucial that financial records are correctly maintained



- Canteen manager
 - Invoices, credit notes, banking - collect, compare, prepare, and present to treasurer
- Parent body
 - Review accounts each term
- Both
 - Reconcile accounts each month - joint discussion







Standardisation and portion controlled

- A standardised recipe is one that has been tested for consistency of:
 - Taste
 - Nutritional value
 - Yield
 - Cost
- Record in a file or on recipe cards - photos are optional but desirable



Standardisation

- Advantages:
 - Saves time for managers and new staff/volunteers
 - Eliminates guesswork, over/under buying ingredients and wastage
 - Eliminates variation in quantity of product
 - Daily use of fresh foods becomes possible



Standardisation

- Makes it possible to determine a proper selling price
- Assures an accurate cost control system
- Gives staff confidence as they know exactly how much to serve
- ENSURES CUSTOMER SATISFACTION WHICH RESULTS IN RETURN BUSINESS








Portion control

- Portion control results in the correct number of servings from a recipe or process
- Portion control requires following the standardised recipe or process exactly
 - Cutting
 - Measuring
 - Weighing
 - Counting


Portion control

Recipe costing sheet

Chicken tenders and salad wrap
(Hypothetical)


INGREDIENTS	UNIT COST	QUANTITY PER WRAP	INGREDIENT COST
8" Flour tortilla, 1 packet of 12	\$2.95	1	\$0.25
Chicken Breast Strips, box of 66	\$44.00	2	\$1.33
Tomato sliced	\$3.66kg	3 slices	
Whole lettuce shredded - 4 cups	\$2.99 each	½ cup (35g)	\$0.37
Whole cucumber sliced - 45 slices	\$1.48 each	4 slices	\$0.13
Carrot grated - 5 tbsp. 100g grated	\$0.20	2 tbsp. (40g)	\$0.08
Mayonnaise 540g jar	\$3.76	1 tbsp. (20g)	\$0.14
Paper wrap		1 sheet	\$0.05
TOTAL COST OF RECIPE			\$2.57
COST PER PORTION			\$2.57
WHOLESALE PERCENTAGE as per STEP 3			57.8%
SELLING PRICE as per STEP 4 (\$2.57 ÷ 57.8%) =			
ROUND UP :			



Recipe costing sheet

Chicken tenders and salad wrap
(Hypothetical figures)

INGREDIENTS	UNIT COST	QUANTITY PER WRAP	INGREDIENT COST
8" Flour tortilla, 1 packet of 12	\$2.95	1	\$0.25
Chicken Breast Strips, box of 66	\$44.00	2	\$1.33
Tomato sliced	\$3.66kg	3 slices	
Whole lettuce shredded - 4 cups	\$2.99 each	½ cup (35g)	\$0.37
Whole cucumber sliced - 45 slices	\$1.48 each	4 slices	\$0.13
Carrot grated - 5 tbsp. 100g grated	\$0.20	2 tbsp. (40g)	\$0.08
Mayonnaise 540g jar	\$3.76	1 tbsp. (20g)	\$0.14
Paper wrap		1 sheet	\$0.05
TOTAL COST OF RECIPE			\$2.57
COST PER PORTION			\$2.57
WHOLESALE PERCENTAGE as per STEP 3			57.8%
SELLING PRICE as per STEP 4 (\$2.57 ÷ 57.8%) =			\$4.44
ROUND UP :			\$4.50



Menu management

- Reduce daily choices - quicker to make one big run of a specific item than a few of many items
- Increase rotation of specials
- Less stock held means better cash flow and utilisation of labour

Active promotion and marketing

The canteen is a business and needs to be promoted as such.
Focus on the green items to help generate increased sales.
Market the canteen and market yourselves!

Posters	Involve classes
Flyers	Giveaways
Noticeboards	Taste tests
Sandwich boards	Advertise at school events
Blackboards	Incentive/reward card schemes
PA Announcements	Parents
Newsletters	Menus
Assembly	Competitions
School website	Meal deals
Facebook	Theme days
Staff	

Wastage

- The term 'wastage' includes:
 - Spoiled food
 - Food given away
 - Food used for free taste tests
 - Food for volunteers
 - Food sold at a reduced price
 - Food not sold and thrown away
 - Out of date stock

It all adds up!


(hypothetical figures)

- Half bowl of lettuce left valued at \$0.80
- A carton of yoghurt that split when dropped, \$1.00
- An out of date apple juice thrown away, \$0.85
- Morning tea and lunches provided to 2 volunteers @ \$3.00 per person per day, \$6.00

Total: \$8.65
= \$43.25 per week x 40 weeks of the year
= \$1,730.00 per year
= The difference between making a profit or loss



Reduce wastage

- Use bread crusts for cheesies or fresh bread crumbs
- Oven bake crusts from slices of bread sprinkled with herbs or spices and sprayed with polyunsaturated oven spray
- Freeze the juice from tinned fruit in ice cube trays, serve in a plastic cup
- Freeze left over soup in small individual serves, defrost as needed
- When making stuffed spuds, use the cut off tops to make potato cheesies or pizza toppings



Reduce wastage


- Remainers of fruit salad can be frozen and turned into fruit crush drinks
- Brown bananas can become muffins or pikelets (can be frozen)
- Left over salad can be turned into a salad shaker cup
- Discount stock that is nearing its expiry date or offer a two for one deal - ensure you are still covering costs
- Use ice cube trays, zip lock bags and the freezer to portion control tinned tuna, baked beans, spaghetti, pineapple, tomato, etc.



Summary

It's a juggling act! Develop efficient processes for....

- Time management
- Financial management
- Labour management
- Stock control
- Record keeping



Thank you

Western Australian School Canteen Association Inc.
www.waschoolcanteens.org.au

