



Starting up

Your first steps to running a catering business



FOOD
STANDARDS
AGENCY



Starting up

This booklet is for people setting up a restaurant, café or other catering business, whether you are taking over a business that already exists or starting a new one.

It is very important to get things right at the start, because this will make it much easier for you to run your business well in the future. This booklet tells you about the main things you need to consider.

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Key

These symbols are used throughout the booklet.

! legal requirement

✓ good practice tip

1 Where you work

Registering food premises

- ! If you are planning to start a new catering business, you must register your premises with the environmental health service at your local authority at least 28 days before opening.

This is a legal requirement under the Food Premises (Registration) Regulations 1991 and applies to most types of food business, including catering businesses run from home, and mobile or temporary premises such as stalls and burger vans. Contact your local authority for information on how to register.

If food premises are used by several catering businesses (for example, a village hall or conference centre), the person who allows the premises to be used for this purpose is responsible for registering them. However, if you use your own premises for a catering business, you must register them, even if you use other premises too.

You might also need to register as self-employed and/or register for VAT (see page 17). These registration processes are completely separate from registering your food premises.

Remember that you might need planning permission to alter premises. And you will also need to pay business rates on most premises. Contact your local authority for information on these matters.

Rules about premises

When you choose the premises for your business, it is very important to make sure that they:

- meet the necessary regulations
- are suitable for the purpose of your business
- allow you to prepare food safely

- ! The following rules apply to your whole premises, not just the areas used for preparing food.

Design and construction

The premises you use must be designed and built in a way that allows you to keep the place clean and to work hygienically. They must also be designed to keep out pests, such as flies and rats.

Handwashing facilities and toilets

Your premises must have enough washbasins for staff to wash their hands. (This is as well as sinks in food areas for washing food and cleaning equipment – see page 4.) There must also be enough toilets and these must not lead directly into food areas.

Washbasins

Basins for washing hands must have hot and cold running water. And you must provide soap and materials for drying hands hygienically, such as disposable towels.

Changing facilities

You must provide adequate facilities for staff to change their clothes, where necessary.

Waste

You must make adequate arrangements for food waste and other types of rubbish to be stored and removed.

There are rules about the way certain types of food waste must be collected and disposed of. Contact your local authority for more information.

Water supply

There must be an adequate supply of drinking water at your premises.

Other requirements

Your premises must also have adequate ventilation, lighting and drainage.

For more information, read *Food safety regulations*, which is published by the Food Standards Agency, or contact the environmental health service at your local authority.

Food preparation areas

 All these rules apply to rooms where food is prepared.

Floors, walls and surfaces

Floors and walls, and surfaces in contact with food, must be in a 'sound condition'. They must be easy to clean and (where necessary) to disinfect.

In practice, this means that floors, walls and surfaces should be smooth, hard-wearing, washable and in a good state of repair.

Ceilings

Ceilings must be designed and constructed in a way that prevents condensation, build-up of dirt, moulds, and shedding of particles.

In practice, this means that ceilings should be in good condition, smooth and easy to clean, with no flaking paint or plaster.

Windows

Windows and any other openings must be designed and built in a way that prevents dirt building up. Windows that can be opened to the outside must be fitted with insect-proof screens, where necessary.

Doors

Doors must be easy to clean and, where necessary, to disinfect.

Equipment

All equipment that comes into contact with food must be kept in good repair and be made in a way that allows it to be cleaned thoroughly and, where necessary, to be disinfected.

Facilities for cleaning equipment

Your premises must have adequate facilities for cleaning and disinfecting any tools, utensils and equipment used in the premises. There must be an adequate supply of hot and cold water.

Facilities for washing food

You must have a separate sink for washing food (not the same one used for equipment and utensils) if unwrapped food is handled as part of your business. There must be an adequate supply of hot and/or cold water of drinking quality.

Remember

Always use basins and sinks for the right purpose. Staff should wash their hands in basins that are used just for washing hands. They should never wash their hands in a sink used for cleaning equipment or a sink used for washing food.

Equipment should be cleaned in a sink used just for that purpose. And food should be washed in a sink used just for washing food.

Health and safety

- ! You must work in a way that protects the health and safety of your employees and other people who might be affected by what you do. If you have five or more employees, you must have a written health and safety policy, which describes your health and safety arrangements.

For more information, see the Small Business Service publication, *Small Firms: Health and Safety* (for ordering details see page 21) or contact the Health and Safety Executive at www.hse.gov.uk or on 08701 545 500.

Fire safety

- ! You must carry out a fire risk assessment at your premises and take fire safety precautions to help protect you, your staff and customers. The type of precautions you must have will depend on a number of things, such as the size of your premises. For advice, contact your local fire authority.

If you are planning to adapt premises, it is a good idea to get fire safety advice before you start the work.

For more information, see *Fire safety: An employer's guide*. You can view this publication online on the Office of the Deputy Prime Minister's website (www.odpm.gov.uk), or order it from HSE Books at www.hsebooks.co.uk or on 01787 881165.

Mobile/temporary premises

If you run a food business from mobile or temporary premises, you need to know about the same hygiene issues as other food businesses. Because space is limited, the legal requirements are slightly different and allow greater flexibility.

For more information, contact the environmental health service at your local authority. Mobile and/or temporary premises include marquees, stalls and burger vans.

If the premises you use are only used occasionally (such as village halls), the law also allows some flexibility. Remember, mobile and/or temporary premises still need to be registered – see Registering food premises on page 2.

2 Staff, suppliers and transport

Recruiting and training staff

Reliable and responsible staff are important for any business. If possible, it is a good idea to recruit staff with some catering experience and/or training.

- ! You must make sure that any member of staff who handles food has adequate supervision, instruction and/or training in food hygiene for the work they do.

So, when you hire a member of staff, you should make sure they understand the main food hygiene issues before they start work. See the 4 Cs on pages 8 to 11. And you (or the manager/supervisor) will also need to explain to them how to do their individual job hygienically.

It is a good idea for you and your staff to go on a food hygiene course. Short courses in food hygiene are available at three main levels: foundation, intermediate and advanced. National vocational qualifications (NVQs) in food preparation also cover food safety.

For more information about training, visit the Food Standards Agency's 'Safer food, better business' website at www.food.gov.uk/cleanup or contact your local training provider.

Tip

It is a good idea to keep a record of any training you or your staff have done, because then you will be able to show this to environmental health officers when they visit your premises.

Suppliers

Your choice of supplier is important because their reliability, and the safety and quality of the food they supply, could affect your business. It is especially important that the products you buy have been stored, processed and treated safely. When food is delivered, check that:

- it is what you ordered
- chilled and frozen food is cold enough (ideally below 5°C for chilled food, and below -18°C for frozen)
- packaging is not damaged

If you have any concerns about the safety of the delivery do not accept it, or put it on one side until you return it to the supplier. Make sure it is clearly marked to avoid staff using it accidentally.

It is a good idea to keep a record of what products you receive from which supplier. Then you will be able to contact the supplier later if there are any problems with the product.

Transport

- ! When you transport food – perhaps from your premises to another venue, or from the cash-and-carry to your premises – you must prevent it from becoming contaminated, for example with dirt or bacteria.

It is especially important to make sure that:

- food is transported in packaging or containers that protect it from contamination
- chilled foods are kept at the right temperature (some businesses use cool bags and boxes, or refrigerated vans)
- raw and ready-to-eat foods are kept apart

Vehicles used to transport food must be kept clean and in good repair.



3 Food hygiene

Good food hygiene is essential to make sure that the food you serve is safe to eat. And it makes good business sense because good hygiene helps prevent food poisoning and protects your reputation with customers.

When you are setting up a catering business, it is a good opportunity to introduce ways of working that will help you ensure good hygiene right from the start.

The four main things to remember for good hygiene are the 4 Cs:

Cleaning

Cooking

Chilling

Cross-contamination

You can use the 4 Cs to help you prevent the most common food safety problems. The following sections explain how you can use each one.

Cleaning

Effective cleaning gets rid of bacteria on hands, equipment and surfaces. So it helps to stop bacteria from spreading onto food. You should do the following things.

- Make sure that all your staff wash and dry their hands thoroughly before handling food.
- Clean food areas and equipment between different tasks, especially after handling raw food.
- Clean as you go. If you spill some food, clear it up straight away and then clean the surface thoroughly.
- Use cleaning products that are suitable for the job, and follow the manufacturer's instructions.
- Do not let food waste build up.

Tip

A **cleaning schedule** is a good way to make sure that surfaces and equipment are cleaned when they need to be. It can also help to stop cleaning products being wasted or used incorrectly.

Work out what needs cleaning every day, or more than once a day, and what needs cleaning less frequently. Your schedule should show:

- what needs to be cleaned
- who is responsible for doing the cleaning
- how often it needs to be done
- how the cleaning should be done

It is a good idea to include cleaning instructions showing:

- what cleaning products should be used
- how the products should be used, including how much they should be diluted and how long they should be left in contact with the surface (following the manufacturer's instructions)
- how the products should be stored (in a special place away from food)

Remember

Keep dish cloths and tea towels clean and replace them frequently. Otherwise they could spread bacteria.

Lack of basic cleanliness is one of the most common reasons for food businesses being prosecuted.

Cooking

Thorough cooking kills harmful bacteria in food. So it is extremely important to make sure that food is cooked properly. Undercooked food could cause food poisoning.

When cooking or reheating food, always check that it is piping hot all the way through (and do not reheat more than once).

It is especially important to make sure that you thoroughly cook poultry, pork, rolled joints and products made from minced meat, such

as burgers and sausages. This is because there could be bacteria in the middle of these types of meat. Proper cooking is essential to kill any bacteria, so these types of meat should not be served pink or rare.

Whole cuts (such as steaks) or joints of beef or lamb can be served pink/rare at the customer's request.

Keeping food hot

When you are keeping cooked food hot, you must keep it **above 63°C**. When you are serving or displaying food, it can be below 63°C for a maximum of two hours. But you can only do this once. Then you must throw the food away, or cool it as quickly as possible and keep it chilled until it is used.

Tip

Of course, different dishes need different cooking times. If you work out the temperature and time you need to cook a particular dish in your oven, you can use these settings and times to cook the dish in the future.

But remember, ovens and other equipment can vary and go wrong, so you will need to check regularly that these settings and times are still right to cook dishes properly.

Chilling

Chilling food properly stops bacteria from growing and multiplying. Some foods need to be kept chilled to keep them safe, for example food with a 'Use by' date, food that you have cooked and will not serve immediately, or other ready-to-eat food such as prepared salads.

It is very important not to leave these types of food standing around at room temperature. So, make sure you do the following things.

- Check chilled food on delivery to make sure it is cold.
- Put food that needs to be chilled in the fridge straight away.
- Cool cooked food as quickly as possible and then put it in the fridge.
- Keep chilled food out of the fridge for the shortest time possible during preparation.
- Check regularly that your fridge and display units are cold enough.

! Keeping food cold

Cold food must be kept at **8°C or below**, under the Food Safety (Temperature Control) Regulations 1995.

In practice, the coldest part of your fridge should be between 0°C and 5°C to make sure that food is kept cold enough. Use a fridge thermometer to check regularly that your fridge and any display units are cold enough.

✓ Tip

Food will cool more quickly if you divide it into smaller amounts and put it in shallow dishes.

Cross-contamination

Cross-contamination is when bacteria spread between food, surfaces or equipment. It is most likely to happen when raw food touches (or drips onto) ready-to-eat food, equipment or surfaces.

So, if raw meat drips onto a cake in the fridge, bacteria will spread from the meat to the cake.

If you cut raw chicken on a chopping board, bacteria will spread from the chicken to the board and knife. If you then use the same board and knife (without washing them thoroughly) to chop a cucumber, the bacteria will spread from the board and knife to the cucumber.

Hands can also spread bacteria. If you touch raw food and do not wash your hands thoroughly you can spread bacteria to the other things you touch.

Cross-contamination is one of the most common causes of food poisoning. Do the following things to avoid it.

- Keep raw and ready-to-eat foods apart at all times.
- Wash your hands thoroughly after touching raw food.
- Clean work surfaces, chopping boards and equipment thoroughly before you start preparing food and after you have used them to prepare raw food.
- Ideally, use different chopping boards and knives for raw and ready-to-eat food.
- Keep raw food below ready-to-eat food in the fridge. If possible, use separate fridges for raw and ready-to-eat food.
- Make sure that your staff know how to avoid cross-contamination.

Food safety management

Everyone who runs a food business needs to manage food safety properly, to make sure that the food they serve or sell is safe to eat. Effective food safety management involves:

- thinking about your food preparation arrangements
- working out what could go wrong
- putting procedures in place to stop things going wrong
- making regular checks to make sure the procedures are working and are being followed

Look at every stage of your business, from when the food is delivered to when you serve or sell it to your customer. Think about what food safety problems there could be at each stage. The most common food safety problems can be controlled by good food hygiene – the 4 Cs. Remember, different dishes might have different problems.

It is a good idea for you or your staff to keep records of your main safety checks. This will help you see if something is going wrong and put it right straight away. The records will also help you show environmental health officers what you are doing to ensure good food hygiene and obey the law. For example, you could make a note when you check the following things:

- cooking times and temperatures
- dates on food
- cleaning schedules
- fridge temperatures
- pest controls

If you would like more information about how to identify food safety problems and control them, contact the environmental health service at your local authority.

Personal hygiene and illness

To keep food safe, it is essential for you and your staff to have high standards of personal hygiene. It is particularly important to wash and dry hands regularly, especially:

- before starting work
- before starting a new task
- after touching raw food, especially meat or poultry
- after a break
- after going to the toilet
- after emptying a bin

Handwashing

Although most people know they should wash their hands before handling food, many people still do not do it. And bacteria can spread easily from hands to food and surfaces. So, make handwashing a habit in your business right from the start.

To wash hands thoroughly, use warm water and soap. Work up a lather and rub your palms, backs of hands, fingers and thumbs. Then rinse with clean water and dry using a disposable towel or hot-air dryer.

Staff working with food should:

- wear clean clothes and an apron or protective garment
- cover cuts or sores with clean waterproof dressings
- wash hands after blowing their nose or touching their face or hair
- tie long hair back or wear a hairnet

They should not:

- cough or sneeze over food
- smoke in food areas
- wear jewellery, such as rings or earrings, nail varnish, or false nails

If you or one of your staff has symptoms of food poisoning, such as diarrhoea, vomiting or stomach pains, they must not handle food and must leave food preparation areas straight away.

Make sure that your staff tell you (or a manager/supervisor) if they have any type of illness or skin condition. If you are not sure whether someone should be working with food, ask for advice from a doctor or environmental health officer straight away. You can find more information in *Food handlers: fitness to work*, which is published by the Food Standards Agency.

Storage

It is very important to store food properly to keep it safe. Make sure you do the following things.

- Keep foods in the fridge if they need to be chilled – see Chilling on page 10.

- Store raw food apart from ready-to-eat food – see Cross-contamination on page 11.
- Never use food after the 'Use by' date, because it might not be safe to eat.
- If you save cooked food to be eaten later, cool it quickly, put it in the fridge and use within two days – it is a good idea to date food, using stickers you can write on, so you always know how old food is.
- Check food with a short shelf-life every day to make sure it is still within its 'Use by' date.
- Follow any storage instructions on food packaging.
- Store dried foods (such as grains and pulses) off the floor, ideally in sealable containers, to allow proper cleaning and protect them from pests.

Stock rotation

Remember the rule **first in, first out** to make sure that older food is used first. This will help to prevent waste.

When you put food in the fridge or storeroom, make sure the foods with a sooner 'Use by' or 'Best before' date are at the front of the shelf, so they are used first.

Inspections

Environmental health officers will inspect your premises to make sure you are following food hygiene rules. They might come on a routine inspection, or visit because of a complaint. Usually, they will not tell you in advance that they are coming.

How often your business is routinely inspected will depend on the type of business and its previous record. Some premises might be inspected at least every six months, others much less often.

The environmental health officers will offer help and advice on food safety, and can take action if they find that your standards of food hygiene are not good enough. In serious cases, action might include closing the premises or prosecution.

The Food Standards Agency leaflet, *Food law inspections and your business*, explains the inspection process and your rights of appeal if you are unhappy with the way an inspection has been carried out.

4 Rules about menus

Displaying prices

- ! When you sell food or drink for people to eat or drink on the premises, you must make the prices clear, for example on a price list or menu. You must include VAT in the prices when appropriate (see Charging VAT below).

If you add a service charge (a percentage or amount), or if there is a minimum charge, you must display this with as much prominence as the other prices.

Charging VAT

Whether or not you need to include VAT in your prices, and what rate of VAT, depends on a number of different things. In general, businesses selling food or drink that is ready to eat or drink should charge VAT at the standard rate.

But businesses that have a turnover (not just profit) below the 'registration threshold' do not need to be VAT registered, and therefore do not need to charge VAT. See VAT registration on page 17.

For businesses that are VAT registered, these are some of the main rules. If you sell food or drink to be consumed on your premises, or if you supply hot takeaway food, you must charge VAT at the standard rate on these products.

Normally, you do not need to charge VAT on cold takeaway food and drink, but there are some products where standard-rate VAT always applies, such as crisps, sweets and bottled water.

Sometimes caterers that supply food to a school or hospital do not have to charge VAT.

For more information about when you need to charge VAT, contact Customs and Excise on 0845 010 9000 or visit www.hmce.gov.uk.

Describing food

- ! You must describe food and drink accurately on menus, blackboards and adverts. Any illustrations must accurately represent the food you are selling. Descriptions and illustrations must not be misleading.

Descriptions like 'fresh', 'home-made' and 'suitable for vegetarians' can easily be used misleadingly. Visit the Food Standards Agency website www.food.gov.uk, or contact the trading standards service at

your local authority, for advice on how to make sure your descriptions do not mislead.

- ! Products described as 'sausages' or 'burgers' on menus must contain a minimum amount of meat, by law. Contact the trading standards service at your local authority for more information.

Labelling food

- ! Usually, catering businesses do not have to label food. But if the food contains ingredients that are irradiated, or derived from genetically modified (GM) soya or maize, you must say this either on a label attached to the food, on a menu, or on a notice that is easily visible to the customer.

The same rules apply to food that you pre-pack to sell direct to the customer (for example, sandwiches made and packed in advance in a sandwich bar). There are more extensive labelling rules for retailers.

Contact the trading standards service at your local authority for more information.

Selling alcohol

- ! You must have a licence to sell alcoholic drinks. To apply for a licence, contact the licensing justices at your local magistrates court.

There are also rules about the quantities of beer, wine and spirits you can serve. Contact the trading standards service at your local authority for more information.



5 Paperwork and finances

Types of business

Before you start trading, you need to decide what type of business you are setting up. The main types of business are:

- 'sole trader', which means you will be self-employed
- partnership, with another person or more than one person
- limited company

For more information about these different types of business, visit the Business Link website (www.businesslink.org) or see the Small Business Service publication, *Small Firms: Setting up in Business* (see page 21 for ordering details).

Being self-employed

- ! If you are self-employed, you must register with the Inland Revenue. As a self-employed person, you are responsible for paying your own tax and National Insurance contributions. You will need to fill in a tax return each year.

Contact your local tax office to find out more about what you need to do concerning tax, or call the Inland Revenue's helpline for newly self-employed people on 08459 15 45 15.

VAT registration

VAT stands for 'Value Added Tax'. Businesses that are 'VAT registered' charge VAT on the goods and services they provide. If your business has a turnover (not just profit) above the 'registration threshold', it must be VAT registered.

In April 2002, the registration threshold was set at £55,000 a year, but this is likely to change.

Some businesses choose to register for VAT, even though their turnover is below the registration threshold. If your business is VAT registered, you will be able to reclaim the VAT you pay to suppliers. And you will also need to charge VAT on certain things. See Charging VAT on page 15.

To find out more about VAT registration contact Customs and Excise on 0845 010 9000 or visit www.hmce.gov.uk.

Record keeping

- ! You must keep records of all your business income and expenses. This will help you to prepare your accounts and fill in your tax return. Having a record of all the money coming in and going out can also help you to run your business efficiently.

You must keep all records for at least five years from the latest date for sending back your tax return.

If you would like advice about record keeping, contact the Inland Revenue or an accountant.

Tips

- Update your records regularly. This helps to avoid paperwork piling up and it will make it much easier to prepare your annual accounts.
- Keep receipts for all your business expenses. They are proof of how you spent the money.
- Always keep business money and personal money separate.

Paying employees


- ! If you are employing other people, you will need to work out, and pay, your employees' tax and National Insurance contributions. These come out of the wages you pay them. Contact the Inland Revenue for more information.

Remember, you need to keep a record of everything you pay your employees, including wages, payments and benefits.

- ! You also need to make sure that you keep to employment law on issues such as employee rights, working hours, minimum wages and equal opportunities. For more information, see *Small Firms: Employing Staff*, which is published by the Small Business Service, or visit the Business Link website (www.businesslink.org).

Help and advice is also available from the Inland Revenue. Contact the new employers' helpline on 0845 607 0143 or visit www.inlandrevenue.gov.uk.

6 Law

Lots of the information in this booklet is based on legal requirements under a range of acts and regulations. This logo  is used throughout the booklet to show when you are required to do something by law.

This section explains the main laws that apply specifically to food businesses in Great Britain. Similar laws apply in Northern Ireland.

Food Safety Act 1990

Under the Food Safety Act, you must not:

- sell (or keep for sale) food that is unfit for people to eat
- cause food to be dangerous to health
- sell food that is not what the customer is entitled to expect, in terms of content or quality
- describe or present food in a way that is false or misleading

Lots of the advice in this booklet will help you to obey the Food Safety Act. For example, the 4 Cs (see pages 8 to 11) can help you to maintain good hygiene in your business. This will help you to prevent food becoming unfit or dangerous to eat.

It is important for you to be able to show the steps you have taken to ensure good food hygiene. If you were prosecuted under the Food Safety Act 1990, there could be severe penalties. You would need to convince the court that you had taken all reasonable steps to avoid the offence you had been accused of (this is called a 'due diligence defence').

Food Premises (Registration) Regulations 1991

If you are planning to start a new food business, you must register your premises 28 days before opening. See Registering food premises on page 2.

Food Safety (General Food Hygiene) Regulations 1995

These Regulations set out the basic hygiene rules that food businesses must follow in relation to staff, premises and food handling. Many of these requirements are explained in the earlier sections of this booklet.

Food Safety Regulations, a booklet published by the Food Standards Agency, contains more detailed information about the regulations.

Food Safety (Temperature Control) Regulations 1995

Temperature control is all about keeping food at a temperature that will keep it safe (whether hot or cold). The main issues are explained in the Cooking section on page 9 and the Chilling section on page 10. The regulations cover the following issues:

- the temperature at which certain foods must be kept
- which foods are exempt from specific temperature control
- when the regulations allow flexibility

In Scotland, the regulations apply slightly differently to the rest of the UK, but the principles are the same. For more information on rules in Scotland, contact the environmental health service at your local authority.

Food safety regulations, a booklet published by the Food Standards Agency, contains more detailed information on the regulations.



7 Further information

Food Standards Agency publications

Food safety regulations – general guide to regulations on food hygiene and temperature control

Food law inspections and your business – explains the inspection process

Food handlers: fitness to work – explains what to do when staff have certain types of illness

Eggs: what caterers need to know – gives advice for caterers on using eggs safely

Dine out, eat well – guide to offering customers healthy choices

All of these publications are free of charge. To order copies, contact Food Standards Agency Publications:

tel	0845 606 0667
minicom	0845 606 0678
fax	020 8867 3225
email	foodstandards@eclogistics.co.uk

Publications from Government departments

Small Business Service

Small Firms: Setting up in Business [RG01]

Small Firms: Employing Staff [RG02]

Small Firms: Health and Safety [RG05]

To order, email publications@dti.gov.uk, visit www.dti.gov.uk/publications, or call 0870 150 2500, textphone 0870 150 2100.

Inland Revenue

Thinking of Working for Yourself [P/SE/1]

To order, email saorderline.ir@gtnet.gov.uk, visit www.inlandrevenue.gov.uk, call 0845 9000 404, fax 0845 9000 604, or write to PO Box 37, St Austell, Cornwall PL25 5YN.

Health and Safety Executive

Health and Safety Executive: working with employers

Fire safety: an employers guide

Managing health and safety pays in the catering industry
(Catering information sheet no 4)

Planning for health and safety when selecting and using catering equipment and workplaces (Catering information sheet no 9)

The main health and safety law applicable to catering
(Catering information sheet no 11)

Order from www.hsebooks.co.uk, call 01787 881165, or access publications online at www.hse.gov.uk.

Useful contacts

Business Link (England) www.businesslink.org 0845 600 9006

Business Connect in Wales www.businessconnect.org 08457 96 97 98

Small Business Gateway (Scotland - Lowlands)
www.sbgateway.com 0845 609 6611

Highlands and Islands Enterprise Business Information Source
(Scotland - Highlands) www.bis.uk.com 01463 715400

Inland Revenue www.inlandrevenue.gov.uk
New employers' helpline 0845 60 70 143
Helpline for newly self-employed people 08459 15 45 15
National Minimum Wage helpline 0845 600 0678

Small Business Service www.sbs.gov.uk 0114 259 7788

Customs and Excise www.hmce.gov.uk 0845 010 9000

Health and Safety Executive www.hse.gov.uk 08701 545 500

UK online www.ukonline.gov.uk

Equal Opportunities Commission www.eoc.org.uk 08456 015901

Companies House www.companies-house.gov.uk 0870 333 3636

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Checklist

Have you registered your premises? ☐

Do the design and construction of your premises meet legal requirements? ☐

Have you considered health and safety and fire safety arrangements? ☐

Do you and your staff understand the principles of good food hygiene? ☐

Have you and your staff had food hygiene training? ☐

Have you considered what food safety problems there could be at each stage of your business? ☐

Have you put the necessary food safety procedures in place and are you making regular checks to make sure they are working? ☐

Have you registered as self-employed? ☐

Do you need to register for VAT? ☐

Are you keeping records of all your business income and expenses? ☐

Are you keeping records of your employees' pay and do you know how to pay their tax and National Insurance contributions? ☐

Do you describe food and drink accurately? ☐

Do you need to apply for a licence to sell alcohol? ☐



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