



BAR:

GUIDELINES FOR GOOD MANAGEMENT

(reviewed September 2011)

1. See that all purchases are checked and put under lock and key as soon as possible. Care should be taken in the absence of the Steward/Bar Manager when inexperienced staff may have to carry out this function.
2. Try to avoid excessive stock being kept behind the bar.
3. Make sure that there is a proper system when transferring from cellar to bar. It is best to keep a book that records all transactions. Avoid loans and IOUs.
4. Make sure that the stockrooms and bars are kept properly locked up when not in use and you are aware who has sets of keys.
5. It is probably a good policy to change the locks on an annual basis.
6. See that all staff are properly trained and know what measure to use for every drink. When using new or inexperienced staff see that they are initially supervised.
7. Avoid unofficial staff such as committee members serving drinks 'on the house' and try to avoid any credit.
8. Make sure that any free drinks which are authorised are properly recorded. Devise a system for this and make sure the staff keep to it. If you allow members to purchase the occasional bottle of spirits etc., make sure there is also a system for recording this.
9. Keep an account of wastage and breakages.
10. Make sure that all sales are efficiently recorded. Drinks served in the dining room must still be recorded to the bar.
11. It is important to see that all bars have a current price list which is easily visible to members.

12. Keep your staff informed of any price increases promptly, it is best to do this in writing. It should be clearly stated who authorises any price increases. Usually the Committee will decide percentages leaving the Secretary to adjust prices as and when required.
13. If practicable have a cash register in each bar and try to ensure that members can see what is rung up. It is preferable to have an EPOS till system with a member card account facility to allow for accurate reporting of stock item sales and discounts given.
14. Carry out spot checks on the tills on a regular basis.
15. If you have a system of bar vouchers then make sure they are cancelled when presented at the bar, and ensure staff have clear instructions on their operation.
16. If you serve a lot of cocktails make sure the staff have the recipes available and the price to charge.
17. If you have temporary bars at certain times, for example at the 10th tee, ensure that all in and out items are recorded. It is preferable to have an EPOS till system with a member card account facility to allow for accurate reporting of stock item sales and discounts given, as well as reconcile the cash taken to the retail value of stock consumed.
18. Some clubs charge more for drinks to societies or other events attended by non-members. This is to be encouraged as it will help to support your profit margins. Far better to have a system of bar vouchers or suchlike for your members sold at discount and add the discount you give to the drinks.
19. If you are not tied to a brewery it is a good idea to at least annually review your cost prices.
20. Make sure the stock is sold in rotation, it is not a bad idea to check this is being done from time to time.
21. Finally always have your stocktaking carried out by a qualified stock taker, preferably one that is a member of the Incorporated Society of Licensed Trade Auditors.

VAT on Bar Deficits

Customs and Excise can charge VAT on stock deficits occurred in the bar. The ruling is that once a transaction has taken place and the drink has passed over the counter, VAT is payable. However if theft or loss occurs prior to the point of sale payment cannot be enforced. In all instances the onus rests on the club to prove that the loss took place prior to a sale having been made. This is another good reason to have regular stock report.