VERSION ENGLISH





Module 4

Food Sector Specific Skills















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1. Introduction

- Food Sector Specific skills are those necessary for an individual to possess to launch and run a successful food business
- These skills vary from labelling and packaging regulations to communication and teamwork skills
- In the food sector, it is not just about being able to cook, or serve customers, but everything behind the scenes, in order to run a successful business
- This module will take you through some of these important skills

















2. Learning Outcomes

By the end of this module, the student should be able to:

- 1) Demonstrate an in-depth understanding of food labelling and packaging laws and regulations
- 2) Discuss and acknowledge food quality, safety, health claims and hygiene regulations
- 3) Describe and demonstrate the produce development process
- 4) Demonstrate an understanding of creating a business plan, including a basic financial needs assessment, and conduct financial planning, control and pricing for business growth
- 5) Communicate effectively and demonstrate appropriate teamwork and management skills















1. Regulations



European Union Labelling and Packaging Laws

Regulation (EU) No. 1169/2011 establishes the general principles, requirements and responsibilities governing food information and in particular food labelling.

Food Information is defined as:

"Information concerning a food and made available to the final consumer by means of a label, other accompanying material, or any other means including modern technology tools or verbal communication".

The Regulation applies to food business operators at all stages of the food chain, who provide food information to consumers. It applies to all foods intended for the final consumer, including foods delivered by mass caterers, and foods intended for supply to mass caterers.

The Regulation also applies to catering services provided by transport undertakings when the departure takes place on the territories of the Member States to which the Treaties apply.















1. Regulations



European Union Labelling and Packaging Laws

As part of the Regulation (EU) No. 1169/2011, the obligation to provide nutritional information has applied since 2016.

This provides clear and harmonized presentation of:

- -Allergan information e.g., nuts, gluten, lactose
- -Nutritional information
- -Origin information- e.g., meat

See the following link for updated labelling guidelines: https://ec.europa.eu/info/food-farming-fisheries/food-safety-and-quality/labelling-and-standards en

European Commission	English English	Searc
Home > Food, Farming, Fisheries > Food safety	r and quality > Labelling and standards	
Labelling and standard	ds	
Additives, supplements.	Ingredients	New food products
Additives, supplements, improvement agents	Ingredients Labelling rules for content, composition, health	New food products EU rules, authorisations and new food product
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improvement agents EU rules for the use and labelling of food	Labelling rules for content, composition, health	EU rules, authorisations and new food produc















2. Food Labelling



General Requirements for Food Labelling



Must be:

Accurate, clear and easy to understand, it must not be misleading particularly:

- a) **General Characteristics:** Nature, identity, properties, composition, quantity, durability, county of origin, method of production
- b) Food Effects: By attributing to the food effects of properties which it does not possess
- c) **Unique Characteristics:** suggesting that the food possesses unique characteristics of all foods of a similar nature possess the same characteristics i.e., presence or absence of certain nutrients
- d) **Appearance:** Description or pictorial representations, the presence of a particular food or ingredient, while in reality a component naturally present in the food has been substituted with something else.















3. General Principles of Food Law



Mandatory Food Information on Pre-Packaged Foods

In the case of Pre-packed food mandatory food information must:

- ✓ Appear directly on the package or on a label attached
- ✓ Easily legible, clearly visible and where appropriate, indeliable
- ✓ Not hidden, obscured or detracted from any written or pictorial matter

















3. General Principles of Food Law



Mandatory Labelling Requirements

Nutrients which must be declared (Per 100g/ml of final product)

Energy (kJ/kcal)

Fat (g)

Saturates (g)

Carbohydrates (g)

Sugars (g)

Protein (g)

Salt (g)

You can also include other nutrients on a voluntary basis.

Example of Food Label

Energy	1075KJ/254kcal (18)	367KJ/89kcal (6)
Fat	2.3g (3)	0.8 (0.3)
of which: saturates	1.2g (6)	0.4g (2)
Carbohydrate	57g (22)	20g (8)
of which: sugars	1.4g (1)	0.5g (<1)
Protein	1.2g (2)	0.4g (1)
Salt	0.6g (10)	0.2g (3)
References intake of	an average adult (8400K	I/ 2000kcal)
	Typical value	Typical value per
	per 100g (%RI)	35g serving (%RI)















3. General Principles of Food Law Food Quality and Safety

Food Quality and Safety

The EU aims to ensure high levels of food quality and safety from farm to fork

The implementation of an integrated Food Safety policy ensures high levels of standards from farm to fork:

To assure effective control systems and evaluate compliance with EU standards in the food safety and quality, animal health, animal welfare, animal nutrition and plant health sectors within the EU and in non-EU countries in relation to their exports to the EU

To manage international relations with non-EU countries and international organisations concerning food safety, animal health, animal welfare, animal nutrition and plant health

To manage relations with the European Food Safety Association and ensure science-based risk management



















3. General Principles of Food Law

Food Hygiene Plans

Hazard Analysis Critical Control Point (HACCP)

- **HACCP** (*Hazard Analysis & Critical Control Point*) refers to procedures you must put in place to ensure the food you produce is safe.
- These procedures are put in place to create your food management system. This is based on the general principles of HACCP.
- The food safety management system plays an important role as it allow you to control hazards that could pose danger to food.

See video for more detail:

https://www.youtube.com/watch?v=8QGCnM5YrJg&ab_channel=fsaiTV



Identify what can go wrong

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- Plan to prevent it
- Ensure you are doing it











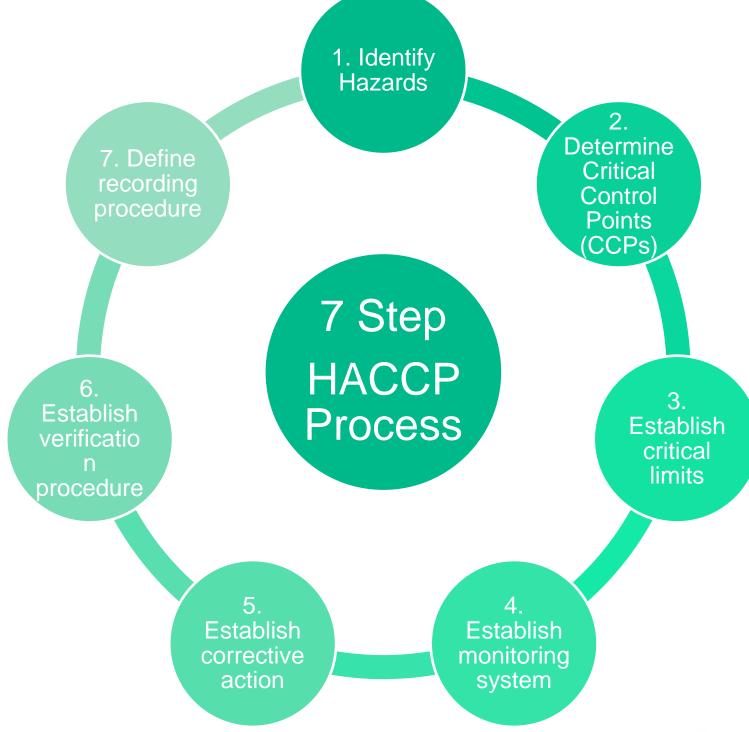






3. General Principles of Food Law



















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4. Nutrition and Health Claims

Nutritional Claim:

'any claim which states, suggests or implies that a food has particular beneficial nutritional properties due to:

- •the energy (calorific value) it:
- •(i) provides;
- •(ii) provides at a reduced or increased rate; or
- •(iii) does not provide;
- •the nutrients or other substances it (i) contains; (ii) contains in reduced or increased proportions; or (iii) does not contain.'

Health Claim:

'any claim that states, suggests or implies that a relationship exists between a food category, a food or one of its constituents and health.'

e.g., this drink will help you feel more energetic/this food will help you concentrate etc.















4. Nutrition and Health Claims

- EU rules on nutrition and health claims
 - Reg. No. 1924/2006
- All claims- clear and accurate and based on scientific evidence
- See link: <u>EU Register of nutrition and health claims made</u> on foods (v.3.6) (europa.eu)

















4. Allergens

Food businesses must declare the presence of food allergens used as ingredients in their foods (European Commission 2022).

Regulation (EU) No. 1169/2011 (FIC)

An allergen is any normally harmless substance that causes an immediate allergic reaction in a susceptible person

There are 14 allergens identifies and these must be declared on a food label by law.













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1. Business Planning

Creating a Business Plan

Every business starts with a vision, which is developed and communicated through a business plan.

A strong business plan outlines short-term and long-term goals, budget and any other resources you need to get established.

















2. New Product Development



In order for a business or an entrepreneur to successfully introduce a product into the market, several hurdles need to be overcome.

There must be a thorough understanding of the:

- Market
- -Consumers
- -Competition

The product development process will help entrepreneurs come up with a customer-oriented, high-quality product that has the best chance of doing well in the highly competitive markets.















2. New Product Development



















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3. Finances

Financial support

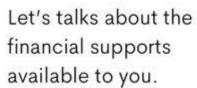
There are many different ways of gaining financial support or grants across European countries:

- Ireland: Local Enterprise Offices
- Poland: Network of Entrepreneurial Women, The Leader's School
- Belgium: Regional Supports based on your sector
- UK: Regional Supports
- Italy: Women's Business Fund

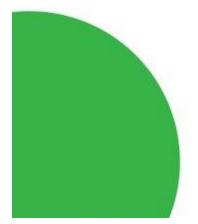
More detail in link in notes below



























3. Finances Finances



Financial Planning

A financial plan serves as a roadmap for your economic growth, showing where you're at right now, where you want to go, and how you will get there.

Income statement

Shows your expenses, revenues, and profits for a particular period

Anna OF INC. Year Ended December 31, 2021

Revenues	Euro	1,000,000
Cost of goods sold		200,000
Gross profit		800,000
Operating expenses		
Selling, general; and administrative expense		357,7000
Interest expense		20,000
Depreciation and amortization expense		5,200
Operating income		417,100
Interest income		20,000
Net earnings before taxes		437,100
Income tax expense		240,000
Net income		197,100

















3. Finances Cashflow Statement

Financial planning also involves predicting how much money your business will make and spend in the coming month, quarter or year.

A cash flow statement is a record how much you expect to make from sales and what you think you will spend on expenses.

Details on the cash position of the business and its ability to meet monetary commitments on a timely basis

A start-up business should show monthly projections for the first year of business

	Cash Flow Statement Company Anna OF Inc FY Ended Dec 2021		
Cash Flow From Operations	Euro		
Net Earnings		2,000,000	
Additions to Cash		2	
Depreciation		10,000	
Decrease in Accounts Receivable		15,000	
Increase in Accounts Payable		15,000	
Increase in Taxes Payable		2,000	
Subtractions From Cash			
Increase in Inventory		(30,000)	
Net Cash from Operations		2,012,000	
Cash Flow From Investing			
Equipment		(500,000)	
Cash Flow From Financing			
Notes Payable		10,000	
Cash Flow for FY Ended 31 Dec		1,512,000	
2021		8 510	















3. Finances



The Cash Flow Projection

Cash Revenue Projections



Cash Disbursements



Reconciliation of Cash Revenues to Cash
Disbursements

















3. Finances

The Balance Sheet

A balance sheet is a snapshot of your business's financial position, meaning how much money you have, how much you'll receive, and how much money you owe.

A balance sheet should list your:

Assets: Such as unpaid invoices, money in the bank, and inventory.

Liabilities: Money you owe, credit card balances, loan repayments, and so on.

Equity: For small businesses, this is usually the owner's equity, but it could include investors' shares, retained earnings, and stock proceeds.

Balance Sheet for Anna OF INC.				
On the 31st of December 2021				
ASSETS	Euro	Euro		
Non-current assets		2,150,000		
Land and buildings	2,000,000			
Furniture	12,000			
Machinery	18,000			
Investments	120,000			
Current Assets		10,000		
Inventory	1,000	10,000		
Debtors/ receivables	3,200			
Bank and cash	5,800			
TOTAL ASSETS		2,160,000		
EQUITY AND LIABILITIES				
Owner's equity		1,700,000		
Capital	1,700,000			
Non-current liabilities		440,000		
10% Loan	440,000			
Current liabilities		20,000		
Creditors/ payables	20,000			
TOTAL EQUITY AND		2,160,000		
LIABILITIES				

















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