

**How to Guide:**

**UNIFORM SHOP  
OPERATIONAL  
GUIDELINES**

**OPERATIONS**

# HOW TO GUIDE: UNIFORM SHOP OPERATIONAL GUIDELINES

*This guide is designed to assist you in establishing Operational Guidelines for your P&C operated Uniform Shop and is specific to P&Cs in Queensland. Information within this guide may be subject to change.*

The P&C Accounting Manual states that each commercial business must have operational guidelines (sometimes known as Standard Operating Procedures), to set the framework that allows Executives, employees and volunteers to understand your P&C's Uniform Shop processes to work efficiently and effectively. The business operational guidelines will become an evolving source of knowledge, with information easily handed over to future teams.

The following steps should be assessed and adapted by your P&C to suit your Association's operational needs; we encourage you to add to them as required.

When the draft operational guidelines are ready, present the document at a P&C Meeting for discussion and motion it's approval. Once passed, share the Operational Guidelines with all P&C Members, Uniform Shop employees and Uniform Shop volunteers. Established business operational guidelines should be reviewed and confirmed at the Annual General Meeting (AGM) each year.

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## ❑ STEP 1 – BUSINESS INFORMATION

List all information relevant to your P&C's Uniform Shop:

- address, phone number and email address
- P&C ABN
- bank account number, highlight whether this account is solely for the Uniform Shop or if it is a combined account
- hire agreement, usually completed annually with the School Business Manager and covers all of the P&C's activities on school site
- Uniform Shop opening hours
- website or online ordering app
- list of products available, list their cost price, mark-up percentage and selling price (establishing the mark-up percentage and selling price is discussed in **STEP 4: Business Processes and Procedures**)
- reference to governance documents the Constitution and Accounting Manual and specify key areas that apply to the uniform shop operations
- mission statement (if applicable)
- business objectives – is your P&C's Uniform Shop's main purpose to fundraise (focusing on profits to support the students and/or amenities of the school) or operated to provide a cost-effective product to the school community (focusing on keeping costs down for families)

## ❑ STEP 2 – ORGANISATIONAL CHART

A flow chart is an easy visual aid showing who reports to who. List the current Executive team as the business managers/employers and highlight which of the 4+ Executives is the preferred contact person for Uniform Shop management (this may be based on availability to respond to calls and emails or it may be delegated to one Executive as part of their role description, e.g. Vice President – Uniform Shop Operations). List all employees by level of responsibility and then any regular volunteers.

See **Appendix 1 – Example Uniform Shop Organisational Chart**.

## ❑ STEP 3 – ROLE DESCRIPTIONS

Provide clear role descriptions and delegations for each employee and volunteer. Consider including and expanding on the following:

- job title, award classification, award stream and who that position reports to.
- education, certificates and technical skills – list if they require any specific qualifications or experience in related to the role e.g. workable knowledge of Microsoft Office Suite or accounting software. All P&C employees require a valid Blue Card (employees cannot hold a volunteer Blue Card in a paid position – No Card, No Start rules apply)
- tasks and responsibilities assigned to the role – list all applicable
- essential employee criteria – list all applicable conduct and performance related expectations

The [P&Cs Qld HR Support Service](#) supports subscribers by crafting role descriptions and contracts to suit your business requirements.

**NOTE: contracts must not be included in the Uniform Shop Operational Guidelines as they are confidential between the employer (the P&C Executive team) and the employee.**

Separate to the role descriptions, it would be helpful to maintain a record of employee and volunteer availability.

## ❑ STEP 4 – BUSINESS PROCESSES AND PROCEDURES

Most of the Uniform Shop's business processes and procedures are framed by the financial requirements of the Accounting Manual, whilst others are based on child protection, insurance, and Work, Health & Safety necessities. This list may include:

- pre-approval for all expenditure – clearly establish the process for seeking pre-approval for expenditure at a P&C meeting, including uniform stock orders
- ordering process – lead time for pre-approval of expenditure, who should complete the order, minimum/maximum stock levels to maintain, details of contract/service agreement with supplier(s), key information such as delivery times, etc
- acceptable payment methods – refer to online ordering via website or app, EFTPOS use including complying with the Payment Card Industry Data Security Standard (PCI DSS)  
**(NOTE: as per the Accounting Manual, transaction fees must not be passed onto the**



**customer, they must be absorbed by the P&C**), cash handling procedures (two-to-count and record on a daily cash sheet to be provided to Treasurer, third person to back), secure cash storage and maintaining a float and/or petty cash (if applicable)

- application of GST – establish if the P&C is registered for GST or treated as a separate entity for GST purposes (this is called a Non-profit Sub-entity (NPSE), see the [Accounting Manual](#) for more information), and detail how this applies to the Uniform Shop
- point of sale (POS)/cash register use – accurate sales data is vital for stock management and record keeping
- provision of receipts – receipts must be issued within 7 days of request but best practice is to provide a receipt at the time of purchase. Receipts must include the P&C Association's name and ABN, date of supply, details of the product/size/colour purchased, the price and payment method. We recommend receipts also include the terms of the P&C's Refund Policy.
- refund policy – see our [How to Guide: Uniform Shop Refund Policy](#)
- layby policy – each P&C can determine their payment terms for layby (e.g. 4 equal fortnightly payments until paid in full), including what happens to partial payments should those payment terms not be met. **NOTE: all items must be paid for in full prior to collection/taking possession of the product, purchase on credit is not allowed**
- debt collection policy – outline the process for handling non-payment and recovering money owed **NOTE: as above, all items must be paid for in full prior to collection/taking possession of the product, purchase on credit is not allowed**
- customer complaints/grievance policy
- pricing strategy – based on the business objectives determined in **STEP 1: Business Information**, your P&C will determine the Uniform Shop mark-up percentage. **NOTE: all P&C businesses must break even by covering their own costs (stock, wages, sundry, etc) – they cannot be propped by other commercial activities or fundraising**
- selling price – calculate the selling price using the following formula “(cost of goods sold + operating expenses) x mark-up percentage = selling price”
- Work, Health and Safety workplace and task specific induction and training – at commencement of employment/volunteering and ongoing training, compliance with signage/labelling of chemicals, aides to support lifting heavy boxes of stock, etc
- asset register – maintain an accurate asset register, items inside the Uniform Shop may include shelving units, display cabinets, mannequins, POS/cash register, etc
- General Property insurance cover – assess and record the current level of General Property insurance cover held by the P&C, noting that this is one cover is for assets and stock belonging to all commercial business, fundraising supplies and P&C administrative assets. For more information visit the P&Cs Qld website's [Insurance page - General Property Policy](#)
- [Student Protection Risk Management Strategy](#) – including the volunteer register (this is also an important record in case of any [Volunteer Personal Accident insurance](#) claims) and standards of behaviour fact sheet
- communication policy – outline how your Uniform Shop will communicate with the school community, who will be responsible for creating and distributing communications, is pre-approval required from the P&C Executive and/or the Principal prior to release of communications



## ❑ STEP 5 – ASSOCIATION POLICIES AND PROCEDURES

The P&C will also have policies and procedures for the internal aspects of operating a Uniform Shop, including:

- Human Resources (HR) and Industrial Relations (IR) related policy and procedures, such as
  - suitable workplace attire/uniform and personal hygiene
  - work from home policy
  - how to request leave or who to notify if the employee or volunteer cannot attend their shift
  - incident reporting
  - complaints/grievance policy for employees and volunteers
- stock management – stocktakes are a requirement for auditing purposes, best practice is to complete a stocktake at least once per term. Maintain an accurate stocktake record
- minimum financial requirements – the P&C Treasurer will record and regularly review the minimum balance that the Uniform Shop bank account must maintain and not allow the bank account to fall below this operational amount. Consider stock purchases (particularly large back-to-school orders), asset replacement/shop fit out, employee entitlements (e.g. annual leave, long-service leave), etc
- accepting supplier gifts – as per the Accounting Manual, P&C members and employees must not accept gifts or benefits (including gifts of money or hospitality) from suppliers to avoid any real or perceived conflicts of interest. Details of gifts to the P&C Association (not an individual) more than \$150 (including multiple gifts from the same donor with a cumulative value of \$150 during a calendar year) must be provided to the school for reporting purposes. For gifts to the Association, ensure that policy clearly states that the gifts must be used (depending on the type of gift):
  - to purchase items for the Uniform Shop/P&C
  - as raffle items
  - to thank volunteers

## ❑ STEP 6 – EMERGENCY PROCEDURES

As the Uniform Shop is located on school site, the P&C must defer to the school's Emergency & Evacuation Plan. Ensure that all P&C employees and volunteers know who to contact to activate the emergency procedures, and the route to evacuate and account for their team.

Document the disaster management plan for instances of natural disaster, e.g. bush fire, flood, cyclone event, etc.

## ❑ STEP 7 – IMPORTANT CONTACT DETAILS

List all key stakeholders relevant to the P&C's Uniform Shop, including:

- P&C Executives - business operators/employers



- School Principal – Department of Education Site Manager
- employees and regular volunteers
- uniform supplier(s)
- P&Cs Qld - as the peak body, we provide advice and support to P&Cs and can also assist with increasing/decreasing your General Property insurance coverage by emailing [admin@pandcsqld.com](mailto:admin@pandcsqld.com)
- Willis – for insurance claims, [pandcsqld@wtwco.com](mailto:pandcsqld@wtwco.com)
- HR Support Service
- Bookkeeper



APPENDIX 1 – Example Uniform Shop Organisational Chart

