MOORE STEPHENS

Hotel checklist

Hotels & Leisure

PRECISE. PROVEN. PERFORMANCE.

Hotels thrive or fail on their ability to meet their guests' needs, whilst running their operations as efficiently as possible. Gaining a competitive advantage alongside offering genuine quality and value for money requires a coordinated effort among your staff.

Our checklist is designed to help ensure the key considerations across the scope of diverse responsibilities are covered.

		Yes/No
1.	Do you have controls in place over the accuracy of room rates?	☐☐
2.	Are you correctly excluding VAT on room no shows?	☐☐
3.	Have you got procedures in place for bookings and check out in the event your IT systems are unavailable for a period of time?	☐☐
4.	Are you accounting for VAT on rooms supplied solely for catering by a third party?	☐☐
5.	Do you have an efficient method of reconciling commissions paid to online travel agents?	☐☐
6.	Are you capturing all income from ancillary services such as restaurant and spa facilities and are controls in place to ensure such income feeds through to front of desk effectively?	☐☐
7.	Are you reverse-charge accounting for commissions paid to non-UK EU based commission agents?	☐☐
8.	Do you carry out a regular detailed reconciliation between the receipts from credit card companies and your sales ledgers?	☐☐
9.	Are you confident that your credit card systems are Payment Card Industry Data Security compliant?	☐☐
10.	Do you have efficient stock control procedures?	☐☐
11.	Are you compliant with the HMRC rules for tips, gratuities, service charges and troncs?	☐☐
12.	Are you ensuring service charges are being correctly accounted for?	☐☐
13.	Are employee perks such as uniforms and taxis being correctly accounted for under PAYE?	☐☐
14.	Have you organised pension provisions for your employees in line with the requirements of auto-enrolment?	☐☐
15.	Are you aware of the latest health and safety guidelines and requirements?	☐☐
16.	Are you correctly showing your prices gross of VAT on your sales and marketing literature and website?	☐☐
17.	Are you utilising all the capital allowances available to you to minimise corporate taxation?	☐☐
18.	Are you providing your financiers with regular and robust cashflow projections?	☐☐
19.	Are you confident your IT storage is secure, that your data is regularly backed up and can be retrieved on demand	☐☐
20.	Are your IT systems secure against both internal and external attack?	☐☐

	Yes/No
21. Is your website cookie compliant?	☐☐
22. Do you know your Privacy and Data Protection Act responsibilities and have you taken steps to ensure the hotel is compliant?	☐☐
23. Are you undertaking a refurbishment or developing bespoke booking/IT systems? Are you aware of the R&D tax credits available?	☐☐

If you have any concerns relating to any of the points raised above, we would be delighted to discuss this with you.

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