WORKSHEET 1.15

Food Safety on the Balance Sheet

Subchapter 1.15 · case in the book: San Sebastián

If a lender, an insurer or a buyer asked you tomorrow to prove that your hotel controls its food safety, what would you put on the table, and how much of it would be a certificate?

This worksheet turns the tools of the subchapter into a form you can fill in. The texts come from the book; the empty columns are for your own property. Adapt it before use: an unadapted checklist is exactly what the book warns against.

Practical application: what to do in your property

Step (from the book)	Done?	What we found / owner
Before the bank visit: Gather the existing documents into one folder		
After the visit: Keep the folder current after each management review		
Month 1: Approve the page of honest claims for all external use		
Month 1: Write the incident narrative		
Acquisition: Apply the fourteen questions to the target hotel		

These steps are the book's method, not requirements of ISO 22000. Evidence can take whatever form suits the property; a separate document is needed only where an applicable requirement, or the property's own system, makes it necessary.

Verification Pact: what is believed, tested against the standard

What is commonly believed	What actually holds	Our position
"ISO 22000 certification increases the value of a hotel."	No general evidence. Controlled risk may remove a reason for a discount in due diligence. No fixed uplift in value can be claimed.	
"Certified hotels pay lower insurance premiums."	Not as a rule. Insurers price on their own assessment. Evidence of control can inform that assessment; certification does not oblige any discount.	
"Certification guarantees that there will be no incidents."	No. The system reduces and controls hazards. It does not eliminate them, and certification attests conformity at the time of audit.	
"ISO 22000 is a sustainability or ESG standard."	No. It is a food safety management standard. It provides information relevant to customer health and safety, which sustainability frameworks may ask about.	

What is commonly believed	What actually holds	Our position
“The certificate is what lenders and buyers want to see.”	Not on its own. Competent reviewers look for evidence of decisions: scope, authority, change control, review outputs.	
“ISO 22000 requires the organisation to report to investors.”	No. It requires interested parties and their requirements to be determined. Whether investors are among them is the organisation’s determination.	

Common mistakes: a self-check

Mistake (from the book)	Present here?	Action / owner
Presenting the certificate as the evidence		
Claiming financial benefits that cannot be proved		
Hiding past incidents		
Presenting certification as a sustainability rating		
Preparing evidence for the occasion		
Buying hotels without asking the same questions		

Operative synthesis

- **The second question in the table is the one owners are least comfortable asking, because the answer is often found in their own marketing. A brochure that says “the highest standards of food safety”, a tender response that promises “zero incidents”, a website that describes a certificate more broadly than its scope: each is a claim that a competent reader will test and discount. Removing them costs nothing, and replacing them with statements the hotel can prove costs only the discipline of writing less.**
- **Could the hotel answer fourteen due diligence questions from existing documents? (Team leader): The evidence file**
- **Does every external statement about food safety come from an approved list of provable claims? (Owner and marketing): Approved wording; recent tenders and brochures**
- **Is there an honest account of any past incident and what changed? (General manager): Incident narrative**
- **Do the documents record decisions that changed something? (Owner): Examples from decision logs, change forms, refusals**
- **Are acquisitions assessed with the same questions? (Owner): Due diligence reports**
- **What would we show a lender tomorrow?: A folder that already exists**
- **What have we claimed about food safety that we could not prove?: Nothing, or a list now corrected**
- **Which decision of ours would a sceptical reader find most convincing?: A refusal, a deferral decided with its consequence, a capital approval**

Action plan for our property

Action	Owner	Due	How we will know it worked

Source: Francesco Dore, The Helm and the Lens, Volume 6a «The Helm», subchapter 1.15. Edizioni Effedore, 2026. Clause references are paraphrased; this sheet does not reproduce the text of ISO 22000. It is not legal advice: food law is that of the place where the property operates.