

# **A Business Plan for the Plant Based Bistro New Leaf**

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## **ABSTRAKT**

Hlavním cílem této bakalářské práce je vytvoření podnikatelského záměru pro rostlinné bistro s názvem New Leaf. Práce je strukturovaná na dvě části, teoretickou a praktickou. Teoretická část vymezuje pojmy nezbytné k pochopení podstaty podnikání a založení podniku. Dále se práce v teoretické části zabývá samotnou strukturou podnikatelského záměru. Praktická část obsahuje podnikatelský záměr pro rostlinné bistro a čerpá informace obsažené v teoretické části. Cílem bakalářské práce je tedy vytvoření nového podnikatelského záměru a zjistit, zdali by byl tento podnik ziskový, bude-li čelit všem rizikům, které podnikání může přinést.

Klíčová slova: podnikání, podnikatelský záměr, rostlinná strava, konkurence, analýza, potenciální zákazníci, finanční plán

## **ABSTRACT**

A main purpose of this bachelor's thesis is to create a business plan for a plant-based bistro called New Leaf. The thesis is divided into two parts: a theory and an analysis. The theoretical part defines terms which are necessary for understanding an entrepreneurship and a setting up a business. Furthermore, the theory deals with a structure of the business plan. The analysis consists of the business plan for the plant-based bistro and a source of information is the theory. An aim of this bachelor's thesis is to create a new business plan and try to determine whether the bistro could be profitable with all possible risks considered.

Keywords: entrepreneurship, business plan, plant-based food, competition, analysis, potential customers, financial plan

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I hereby declare that the print version of my Bachelor's thesis and the electronic version of my thesis deposited in the IS/STAG system are identical.

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## INTRODUCTION

The topic of this bachelor's thesis is a business plan for a new company. One of the reasons why the author decided to set up a business was to create a company, more precisely, a bistro offering meals that would be suitable for everybody. The author has been always fascinated by a healthy lifestyle and fully nutritious plant-based food. For this reason, the topic of a vegan bistro was chosen.

The thesis is divided into two parts, a theory and an analysis. The theoretical part is divided into two major chapters. The first one deals with the terminology of entrepreneurship and legal forms of the entrepreneurship in the Czech Republic. The second one focuses on the business plan and its types. Business plan has to have a coherent structure therefore the main sections of the business plan are described. Essential sections are executive summary, company description, market and competition analyses, marketing and financial plans and risk evaluation. The analytical part is based on the theory thus the analysis follows the second chapter of the theoretical part. First of all, there are the title page and the executive summary, describing the main aim of the bistro. For obtaining the data, a survey was needed. It is easier to understand potential customers behaviour and also whether it is possible to establish this type of bistro in the Wallachian area when having a completed questionnaire. There is a chapter dealing with the questionnaire as well. There are competition and market analyses which also help to get another notion of the potential customers and competition. As far as the marketing plan is considered, there are marketing mix and SWOT analysis. For formulating the financial part, the calculations are needed. The bistro does not exist yet therefore the calculations and thoughts are only estimated. And last but not least, there is a risk evaluation which takes into consideration risks that may affect the bistro's operation.

Primary purpose of the new company is to fulfil the company's vision. To create plant-based food suitable for everyone. Moreover, the bistro is a new entrant on the market, meaning, that there is not a very similar competitor offers same products and services. For this reason, it might be quite difficult. Nevertheless, a major task of this bachelor's thesis is to create the business plan for the bistro including calculations, thoughts and process the obtained data and their possible value in time.

## **I. THEORY**

## 1 ENTREPRENEURSHIP

There are a lot of definitions describing the entrepreneurship. However, all of them might be different and all of them may be partly true. According to the Business Dictionary, the entrepreneurship is defined as the “capacity and willingness to develop, organize and manage a business venture” in order to make a profit with all risks considered (Business Dictionary 2019). There are three types of entrepreneurship approaches according to Srpová and Řehoř (2010, 19–20).

- **Economic approach**

Economic approach focuses on the role of an entrepreneur in the economic development. The entrepreneur is seen as an innovator creating the value added. Thus, the entrepreneur is capable of making a profit.

- **Psychological approach**

A mission of the psychological approach is to find archetypal features of the entrepreneur. It should have found potential successful entrepreneurs. This approach has faced a criticism, even though it has been very useful.

- **Socio-economic approach**

Socio-economic approach tries to discover an influence of the socio-economic environment and its achievements in a business.

### 1.1 Entrepreneur

The entrepreneur is, according to the Business Dictionary, “a legal or natural person who exercises initiative by organizing a venture to take benefit of an opportunity” (Business Dictionary, 2019). The law in the Czech Civil Code interprets the entrepreneur as the person (natural or legal) who is recorded in the Business Register, a person who runs a business activity based on the certain trade or a person who runs an agricultural production. Legal person is a legal entity according to Czech law. Legal person has to follow regulations issued by the Czech law.

Another definition says that the entrepreneur is a legal or natural person who takes risks in order to make a profit and draws benefits. On the contrary, natural person has a legal personality beginning with birth and ending with death, however there are some exceptions which need to follow the other law restrictions (Act no. 89/2012 Sb.).

## 1.2 Enterprise

As well as the entrepreneurship, an enterprise might be also defined in various ways and these ways might be true. The understanding of the word ‘enterprise’ depends on the interpretation of the particular law in the selected country. According to Veber and Srpová, enterprise can be defined as every subject which is doing an economic activity regardless the legal form. Another definition claims that enterprise is a subject in which inputs are changed to outputs. Enterprise are resources, laws and the other property values which support the entrepreneurs’ activities (Veber and Srpová 2012, 15–16).

## 1.3 Legal form of entrepreneurship in the Czech Republic

It is necessary to determine which form of entrepreneurship the entrepreneur has. Forms of the entrepreneurship in the Czech Republic are differentiated according to the Act of on Trade Licensing (Srpová and Řehoř 2010, 68). One of the most popular entrepreneurships in the Czech Republic are limited liability company and sole proprietorship which are commonly used by the new entrepreneurs who have entered the market recently.

- **Limited liability company (LLC)**

A limited liability company is called in the Czech Republic společnost s ručením omezeným (the abbreviations are “s. r. o.” or “spol s r. o.”). Czech Business Corporations Act claims that LLC must be established by one or more legal or natural entity. The amount of the registered capital is only 1 CZK, however the members are reliable for the amount of money of the registered capital in the beginning of the establishment. On the other hand, LLC as a whole is reliable for all liabilities and equities in the company. The highest authority of the company is provided by the general meeting. General meeting is held at least once a year and the head of the general meeting is a company director. The company directors are also a part of an authorized representative. There is an optional authority too which is called a supervisory board and this supervisory board gives information about its activity to the general meeting (Act no. 90/2012 Sb.).

- **Joint-stock company**

A joint-stock company is called in the Czech Republic akciová společnost (the abbreviations are “akc. spol.” or “a.s.”). Czech Business Corporations Act states that the joint-stock company’s registered capital is consisted of stocks (stocks are a kind of securities) which have the particular nominal value and they can be emitted. The minimal amount of the registered capital must be 2,000,000 CZK or 80,000 EUR. Owners of the stocks are called

shareholders and they have rights to share the profit (in this case the profit is in the form of dividends) or rights to participate in managing activities of the company.

According to Czech law, there are two systems of an internal structure of the company, two-tier system and one-tier system. Two-tier system is the internal structure in which are established the board of directors and the supervisory board. One-tier system is the internal structure in which are established the statutory director and the management board. What is more, both internal systems have the general meeting which is the highest authority in the joint-stock company (Act no. 90/2012 Sb.).

- **Limited partnership**

A limited partnership may be translated into Czech language as komanditní společnost (the abbreviations are “kom. spol. or “k. s.”), however the limited partnership is slightly different than komanditní společnost. For the purpose of this bachelor’s thesis, komanditní společnost in the Czech Republic will be described below.

Czech Business Corporations Acts describes that one of the main features of the limited partnership (in Czech komanditní společnost) are that possesses two general partners. One of them are so-called general partners (in Czech komplementáři) and the others are limited partners (in Czech komanditisté). This type of the company combines features of general partnership and limited liability company. General partners might guarantee unlimited for the debt, whereas the limited partners might guarantee limited, they have to be responsible for all liabilities in the company and they are not capable of managing the company too. On the contrary, the company’s profit is shared among the general partners (Act no. 90/2012 Sb.).

- **General partnership**

A general partnership can be translated as veřejná obchodní společnost (the abbreviations are “veř. obch. spol.” or “v. o. s.”). According to the Czech Business Corporations Acts, general partnership is a company including at least two persons who are liable for the property and debts indifferently. All founders are responsible for all liabilities and property which they own, therefore it might be a disadvantage when the general partnership would end. If the founders did not agree on the different circumstances, the profit or a loss would be divided equally. Articles of partnership can be changed only when all founders agree with the particular change (Act no. 90/2012 Sb.).

- **Sole proprietorship**

The Czech equivalent for the sole proprietorship is živnost and it has its own requirements that has to be met. A person who wants to have the sole proprietorship must own a trade

license. Sole proprietorship is defined according to Business Dictionary as “the popular business structure for start-ups” not only because it offers an easy way of setting up a business but also due to minimal regulatory controls (Business Dictionary, 2019).

### **Reporting trade**

One of the criteria of trade licence has to be a technical or professional ability or a competence proved by the particular law. For example, a certificate of apprenticeship, various types of language certificates, or having a job experience in the length of six years and so on (Act no. 455/1991 Sb.).

- **Craft trade licence**

As has been mentioned above, craft trade licence needs at least a job experience six years long, a final school leaving exam from the high school, several types of certificates, a master’s or bachelor’s degree or retraining courses. There are in the Czech Republic professions such as watchmaking, bricklaying, hairdresser’s, butchery, manicure or pedicure and the others.

- **Qualified trade licence**

In the case of qualified trade licence, the professional competence or ability is needed. There are several job positions in the Czech Republic, for example geological work, manufacturing of tobacco products, ophthalmic optics, running a driving school etc.

- **Unqualified trade licence**

In contrast, unqualified trade licence does not need any specific criteria or the professional competence. It has to only meet terms and conditions which are legal capacity and impeccability. There are in the Czech Republic profession such as real estate activity, wholesale and retail trade, photography services or translation and interpreting activities. (Act no. 455/1991 Sb.).

### **Licensed trades**

Requirements of licensed trades are quite different. It needs to meet specific legal regulations according to the Czech law. However, the basic terms and conditions are the same as trade licenses. The concession (in Czech *koncese*) is a must which is a specific right needed for running this type of the trade. These jobs positions are following. Running a travel agency, private detective services, running funeral services etc. (Act no. 455/1991 Sb.).

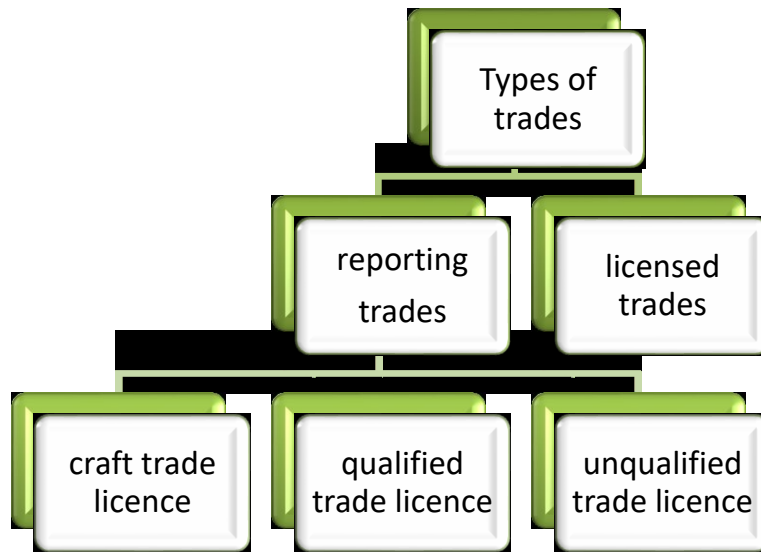


Figure 1 - Types of trades in the Czech Republic (own creation)



## 2 BUSINESS PLAN

Business plan is the essential part of the whole entrepreneurship. It has been written a lot about business plan and how to create the best one, however, putting the plan into action might be always difficult. Abrams stated that the entrepreneur has to clarify the strategy into detailed points, execute the vision and develop major components as well as think about the financial forecast into detail (Abrams 2014, 37).

As Červený claims, all strategies should reflect existing presumptions for the entrepreneurship resulting from the current situation. The value for customers must be precisely clarified and therefore the entrepreneur has to know the meaning of it. Furthermore, advantages of the business have to be sufficient in the particular area (Červený 2014, 3). And last but not least, the business plan is absolutely crucial in obtaining financial resources, because potential investors (banks, angel investors and so on) decide on the basis of the business plan (Červený 2014, 1).

### 2.1 Types of a business plan

Entrepreneurship might have different forms and there may be various types of the business plans. I chose for the purpose of my bachelor's thesis the types of business plans by Chris Gattis who has years of experience in the field of entrepreneurship, finance and marketing too. Gattis divided types of business plans into three categories: Formal, Informal and Summary. The used type of the plan depends on the situation and the audience. (Gattis 2010, 7–9).

#### **Formal**

Formal business plan is the most comprehensive and detailed form of the plan. The formal plan gives the detailed information about the intention of the future business, whereas the other business plans may be only summaries of the goals and objectives, research or conclusions. As has been written above, the main purpose of the formal plan is to present information to bankers, investor or the other partners of the business. The other necessary parts of the formal business plan contain charts, graphs and tables to help illustrate the data.

#### **Informal**

Informal plan is rather a strategic plan. It summarizes the same parts as the formal plan but in a different way. It gives lots of details in the marketing, promotion and operational details that have an influence to changes in operations or manufacturing. When it comes to finance, the informal part contains only budgets and cost projections and the management will update

them in case to measure the operations of the business as well as the comparison to the budgets and projections.

### **Summary**

A summary of the business plan is mainly used for marketing purposes because marketing does not need detailed information. Additionally, it might be used as a tool for vendors and the other business partners or as a recruitment tool for potential employees (Gattis 2010, 7–9).

## **2.2 Structure of a business plan**

A structure of the business has to have key parts in which key points will be summarized. A lot of literary pieces share same opinions and ideas, but they are different in many details. The most important thing is set key objectives properly. According to Galai, (2016), Srpová and Řehoř (2010), Abrams (2014) and Červený (2014) the structure of the business plan should consist of following parts:

- Title page
- Executive summary
- Company description
- Organizational structure
- Market analysis
- Competition analysis
- Marketing plan
- Financial plan
- Risk evaluation
- Vision statement
- Appendices

These parts will be described in more detail in following chapters below.

### **2.2.1 Title page**

A title page should contain a business name, a logo of the company, a name of the business plan, a name of the owner (or more owners), a phone number, an email, a date of the establishment of the company, a registered capital etc. (Srpová 2011, 15). As has been written above, Srpová recommends to make a declaration about a business secret and information which is part of the business plan. Koráb considered that the business plan may be consulted with an advisor and thus the business plan contains title page. However, when

it is a business plan of a small entrepreneurship or a tradesman, the title page should not be too comprehensive (Koráb 2007, 74).

### **2.2.2 Executive summary**

There is an executive summary after the title page, however, it is not a necessary rule. As Galai claims, the executive summary should be after the table of contents. On the other hand, a main aim of the executive summary is to capture interest of the reader. Executive summary is one of the crucial points in the business plan, because a lot of investors are overwhelmed with proposals and they do not have so much time to go through whole business plan. Executive summary should be an introduction the company's aim and it is alright to have more versions of it for certain investors. It should contain three or four topics in a nutshell:

1. Main topics of the business plan (product or service, company's main goals etc.)
2. The company (a new venture description, team members)
3. The proposal (value to the potential partner)
4. Expected profits, cash flows etc. (Galai 2018, 183–187).

As Shelton argues, the executive summary is one of the shortest parts of the business plan. Executive summary has to provide all the necessary material for the company and be an introduction of the company's idea. It also should have been a professional, complete and a concise piece of work not longer than two pages (Shelton 2017, 69–71).

### **2.2.3 Company description**

Company description provides information about the company. It should give the reader a precise description of the company's intention on the market. Company description may answer a question why exactly this product or service is the best one and why should investors invest into it and why customers should buy it. There is an emphasis why company creates this product or service. Company may know who its customers are and which market is the best possibility to enter. Despite the fact, many entrepreneurs or companies might think they do not have any competition or competitors, but there are the other offers which completely satisfy customers' wants and needs. Therefore, the competition or competitors exist (Srpková and Řehoř 2010, 61). Business Dictionary argues that the company description includes organizational structure, financial and physical information (Business Dictionary 2019).

Abrams recommends to share a mission statement. Although, when it is a start-up company, it may be slightly difficult to compose the mission statement as well as the company description, therefore it can be used a company's intention. In other words,

company description for a start-up might contain headquarter of the company, company's address or a manufacturing facility (Abrams 2014, 68).

#### **2.2.4 Organizational structure**

One of the best ways of defining the organizational structure is to create a specific scheme of the organization. Organizational structure contains all activities in the company as well as the employees, employer and a relationship between them (Koráb and Mihalisko 2005, 29–30). As a matter of fact, company may be structured really well and managed well too. There might be another problem and this is that entrepreneurs are not well qualified to be managers and thus companies will not be properly running. The other thing is the size of the companies. Some of the managers usually cannot see the difference between small and big companies, but the type of the leadership is diverse (Galai 2018, 162).

#### **2.2.5 Market analysis**

When formulating market analysis, there are certain analyses that might help the companies to reach objectives which have been set. Marketers have to know who their customers are and in what market environment will be their products and services (Galai 2018, 191–192). Market analysis answers questions about demand of the product or service or whether the market is an aggressive one rather than calm, where is the competition relatively small (Galai 2018, 196).

One of the components of the market analysis is a market segmentation. Market segmentation divides customers into specific groups according to demographic description (age, income, education, gender etc.), geographic description (climate, nation, city or town and so on), psychographic description (family-oriented, socially responsible, trend-setting and many more) purchasing pattern description (method of payment, amount of product or service purchased, place where customers purchase product or services etc.) or buying sensitivities description (e.g. price, quality, advertising, product features and many more) (Abrams 2014, 104–112).

#### **2.2.6 Competition analysis**

As Galai states, “a competitor is anyone providing similar goods or services or substitute goods or services. Foresight is invaluable when analysing competition.” Deep understanding of the competition is the essential part of the business plan (Galai 2018, 46). According to Červený, one of the possible ways of specifying competitors is Porter's Five Forces analysis.

Porter's Five Forces analysis consists of five concepts that may help companies to understand competition further.

- Bargaining power of buyers
- Bargaining power of suppliers
- Threat of entry
- Threat of substitutes
- Competitive rivalry within industry

Firstly, the primary threats should be identified (e.g. who is the customer, rivalry in the market etc.). In the second step, threats that had been determined in the first step should have been eliminated by the new opportunities, which is the aim of the step two. If any threats will be found, the analysis would be considered as irrelevant and thus it might be finished (Červený 2014, 76–77).

### **2.2.7 Marketing plan**

As Srpová (2011) and Kotler (2016) noted, marketing promotion and company's sales have a significant impact on the future of the company itself as well as the products or services (Srpová 2011, 22). Further to this, with a detailed plan, launch of the product or sales will be easier (Kotler and Armstrong 2016, 655). With comparison to the business plan, the marketing plan has more limited scope. Marketing plan gives information about marketing strategies and tactics, "smaller businesses might create less formal marketing plans, whereas corporations require highly structured marketing plans" (Kotler and Armstrong 2016, 655).

Marketing deals with potential customers of products or services. Goals of marketing are following. Attract new customers and grow current customers via their satisfaction with the product or services. Marketing is all around us, at school, at work, however, it is really difficult to get the potential customers' interests because they are overwhelmed with advertisements which surround them (Kotler and Armstrong 2016, 29). For this reason, marketing mix was invented.

#### **Marketing mix**

As Srpová stressed out, marketing mix 4P is a marketing approach which combines four tools that combine each other. Famous one is, for example, Marketing Mix 4C which is a customers' marketing mix. The abbreviation 4C stands for customer, cost, convenience and communications (Srpová 2011, 23). As time pass by, many other marketing mixes have been invented. However, 4P is getting insufficient and therefore another 3P were added. For

purposes of this bachelor's thesis, 4P by Srpová and the other 3P (people, process and physical evidence) by Janečková and Vašítková will be used and explained below.

### **Product**

As Srpová considered, in marketing mix, product answers various questions, e.g. which products will be offered, which products will not be produced anymore, design and price of products, brand of products or a life-cycle of the product.

### **Price**

When trying to come up with new product or services, a price of product or services has to be set. There are factors which have to be considered as a part of a final price such as costs, demand, competition, business goals and objectives etc. The key of the right price is the pricing behaviour of the company, whether the company wants to be profitable or has the largest market share.

### **Place**

Place contains distribution and sales strategy. Companies have to decide whether they will sell products or services on their own or rather they will cooperate with other companies such as retailers or wholesalers. It is necessary to identify number of customers, costs of other sales activities, specific qualification of employees and so on.

### **Promotion**

Communication is probably one of the crucial and most visible part of 4P. Advertisements may be eye-catching and stimulate customers' needs. Via this communication should be fulfilled economic objectives, this means, purchasing of products or services by customers. To be successful in this part, individual components may be used.

These components are mainly advertisement, as has been written above, sales promotion (bonuses, free samples etc.), public relations (sponsorships, communication with mass media and so on), personal sale (fairs and exhibitions, informal meetings) or direct marketing which is a usage of an e-mail or phone to inform potential customers about the products or services (Srpová 2011, 23–27).

### **People**

Janečková and Vašítková claim that when comes to the people, both sides are considered. More precisely, employees of the company as well as its customers. Customers tend to influence the quality of the products and services. Companies ought to motivate and educate employees, but also there should be established rules for customers behaviour. Both aspects are crucial for a healthy relationship between employees and customers.

**Process**

Analysis of the processes is needed due to interaction between customers and the ones who provide the products or services. When the process is complicated, every single step should be simplified because of a better insight to the process. The process should answer a question how services or products are provided and how sufficiently they have to be.

**Physical evidence**

Physical evidence includes office or buildings in which are products and services provided. Moreover, there might be included employees' clothes. Physical evidence may be a proof of features of products and services (Janečková and Vašítková 2000, 30–31).

**SWOT analysis**

Another part of marketing plan might be SWOT analysis which is also widely used. As Dibb described, SWOT analysis is “the examination of organizations' strengths, weaknesses, opportunities and threats usually depicted on a four-cell chart”. The strengths and weakness of the company refer to internal factors, whereas opportunities and threats are external factors. SWOT analysis might work effectively, however, it is still one of the simplest managing tools (Dibb 2016, 49–50).

Červený stressed out that following rules should be followed when processing SWOT analysis.

- SWOT analysis should consider only essential phenomena and facts.
- These facts and phenomena ought to be credible and proved.
- Analysis has to be relevant, in other words, it has to be done for the main purpose.
- SWOT analysis should be also objective rather than a summary of subjective opinions. It may be completed via experts who evaluate the analysis. There are the other forms of evaluating such as brainstorming, therefore subjective opinions are eliminated. (Červený 2014, 136).

**2.2.8 Financial plan**

When comes to finances of the company, this part might be a little troublesome for new entrepreneurs. Financial plan has to summarize all financial terms and provide support for future decisions which will have impact on the company's profitability (Galai 2016, 118). Gattis divided financial plan into two parts, namely financial background and financials itself. In the first part, according to entrepreneurs' research, they ought to realize which

resources are needed and the resources have to be included in coherent categories (Gattis 2010, 54–55).

According to Shelton (2017), Srpová and Řehoř (2010) and Abrams (2014), financial plan usually contains of the following parts: initial budget of the company, initial investment, start-up balance sheet, price of the products, estimated revenues and costs or break-even point. Moreover, there may be the other parts in the financial plan such as cash flow which had not been mentioned.

### Budget

Where to get money for a successful beginning of the entrepreneurship? This is the question which every entrepreneur has to face in the initial phase of the establishing the company. As Shelton suggested, financial sources for start-up companies come from personal savings or from friend and family. New companies rely more on personal financial sources these days, however bank lending is still used (Shelton 2017, 184).

### Start-up balance sheet

A balance sheet is an overview of assets and liabilities of the company, more precisely, the balance sheet shows company's property and their sources of funding. The start-up balance sheet is made in the beginning of the entrepreneurship and the balance sheet shows the property which was initially invested and from which sources the property was funded. Additionally, total assets and total liabilities must be equal (Srpová and Řehoř 2010, 314).

#### BALANCE SHEET

Assets		Liabilities	
<b>Current Assets</b>		<b>Current Liabilities</b>	
e.g. cash	<i>Amount of cash</i>	e.g. accounts payable	<i>Amount of accounts payable</i>
<b>Total Current Assets</b>	<i>Amount of current assets</i>	<b>Total Current Liabilities</b>	<i>Amount of current liabilities</i>
<b>Long-term Assets</b>	<i>Amount of long-term assets</i>	<b>Long-term liabilities and Owner's Equity</b>	<i>Amount of long-term liabilities</i>
e.g. property, plant and equipment	<i>Amount of property, plant and equipment</i>	e.g. long-term debt	<i>Amount of long-term debt</i>
<b>Total Long-term Assets</b>	<i>Amount of long-term assets</i>	<b>Total Long-term liabilities</b>	<i>Amount of long-term liabilities</i>
<b>Total Assets</b>	<i>Total amount of assets (equal to Total Liabilities)</i>	<b>Total Liabilities</b>	<i>Total amount of liabilities (equal of Total Assets)</i>

Table 1 - Possible design of the balance sheet (own creation)



**Break-even point**

As Abrams considered, at the break-even point a profit or a loss is equal zero. Break-even point covers costs and make sale and it is important for the internal planning of the company, but it is not crucial to put it into the business plan. To calculate the break-even point, entrepreneurs have to know fixed expenses and gross profit margin which is a “average percentage of gross income realized after cost of goods”. This calculation may be done by two ways (Abrams 2014, 314–315).

$$\text{Fixed Expensed} = \text{Total Sales} \times \text{Gross Profit Margin}$$

or

$$\frac{\text{Fixed Expenses}}{\text{GPM}} = \text{Total Sales to Break Even}$$

Additionally, there is another way of calculating the break-even point, especially when the production of the company is non-homogeneous. Synek claimed that the formula needed for the result is following.

$$BZ = \frac{F}{1 - h}$$

According to the formula above,  $F$  stands for fixed costs and  $1 - h$  represents the amount needed for covering fixed costs and profit which is attributable for 1 CZK per output (Synek 2011, 140).

**Income statement**

Shelton noted that income statement may have many names and all from them are acceptable. For instance, statement of activities, statement of income, profit and loss statement or statement of operations and many more. Income statement shows amount of earnings generated over certain period of time (e.g. a month or a year) (Shelton 2017, 142). Income is the most significant measure of financial performance to readers and listeners. For example, public trade companies are “based on the number of common share and earnings per share” (Shelton 2017, 146). All earnings coming from legal entity must be taxed and the corporate tax in the Czech Republic is set to 19% (Act no. 586/1992 Sb.).

### **2.2.9 Risk evaluation**

There is no business without a risk. Even perfectly written business plans have to take the risk into account. As Srpová argues, risk evaluation may be helpful when the risky situations occur. Because of that, security measures might be feasible. Risk analysis can be made by expert evaluation or sensitivity analysis. Further to this, risk may be divided into controllable risk and non-controllable risk factors, or manufacturing, technical, financial, market, political risks and many more.

#### **Experts evaluation**

Experts evaluation is based on an estimation of experts. The degree of risk factors depends on the probability of the risky occurrence and intensity of negative influence. The other influence may be the experience of the expert who is capable of doing the evaluation.

#### **Sensitivity analysis**

In sensitivity analysis, an economic result is crucial. To make the sensitivity analysis understandable, the components of the economic result are observed. For example, change of variable costs and fixed costs or a level of demand. Thus, these results are various according to type of the company and the industry in which the company operates.

To reduce potential risks, risk-sharing, diversification or a risk transfer to the other subjects might be used.

#### **Diversification**

Different products or services via extending the production program can increase demand in order to eliminate less demand of the other products.

#### **Risk-sharing**

Risk-sharing easily describes itself. Risk is divided into entrepreneurs and they may face potential risky situations together.

#### **Risk transfer**

To eliminate risk with usage of risk transfer, the transfer is, for example, realized by a conclusion of the long-term contract for delivering raw materials (Srpová 2011, 31–33).

What is more, Abrams indicated that risks which various companies may face are following.

#### **Market Risk**

This is the type of the risk that market is not ready to companies' product and services or the market has not been developed yet. It is really difficult to dealt with this type of risk.

**Competitive Risk**

Competitive risk is a situation on the market that company's competitors (running companies or new established ones) may reposition company's products or services. New established companies should carefully think how other competitors influence their product or services.

**Technology Risk**

This risk depends on the type of the company. Possible risks are that product design and engineering will not work as properly as entrepreneurs planned.

**Product Risk**

New business ventures should take care of the products because there is a chance that product will not be finished in time or will not be as significant as has been promised.

**Execution Risk**

It is necessary to specify all the steps in order to reduce risks such as wrong time-management or that operations are not in place.

**Capitalization Risk**

One of the problematic parts of the entrepreneurship is finance. Meaning that costs or income will not be sufficient for the running of the company. Looking for investors might be one of the ways of funding entrepreneurs' ideas safely.

**Global Risk**

In case when the business is international, unexpected incidents may occur, for example the ability to receiving supplies or doing the business in general.

(Abrams 2014, 148-150).

**2.2.10 Timeline schedule**

According to Červený, when analysing strategic analyses, it is necessary to define a time horizon, more precisely, when will put the certain steps into action (Červený 2014, 45). As Peterson states, defining milestones will help entrepreneurs to manage the evolution and progress of the company. For instance, it will be important to finish the business plan in the first month of the running a company. Or there is a general knowledge that customers tend to procure more goods and services when Christmas are coming (Peterson 2019). Additionally, the timeline should include "purchase of raw materials, start date of marketing activities, legal procedures, hiring of employees etc." (Moneyinstructor 2019). Timeline may be a tool which help entrepreneurs create crucial steps and values, realize what has to be done and what is not necessary and what plans are connected to the future investment (docstocTV 2019).

### 2.2.11 Vision statement

And last but not least, every entrepreneur should consider a vision of his or her company. Srpová and Řehoř noted, that “vision are thoughts” that has to motivate and incentive the entrepreneur. Vision is about future of the company and a position of the company on the market. It might be rather used internally than externally (Srpová and Řehoř 2010, 130). To illustrate the vision statement clearly, vision statement of Amnesty International will be used. “Our vision is a world in which every person enjoys all of the human rights enshrined in the Universal Declaration of Human Rights and other international human rights standards.” (Amnesty International UK 2019)

### **3 CONCLUSION OF THE THEORETICAL PART**

In the first chapter of the theoretical part, the entrepreneurship is covered. In the very beginning, the entrepreneur as well as the enterprise are described. This bachelors' thesis deals with the forms of entrepreneurship in the Czech Republic, therefore the forms such as sole proprietorship, limited liability company, limited partnership or various types of trades are commented in more detail. The second chapter deals with the business plan itself. There is a specification by Chris Gattis who divides business plan into three parts: formal, informal and summary. The components of the business plan are mentioned later on. It shows how the business plan ought to be structured and which parts of the plan are necessary and which are non-compulsory. Individual parts of the business plan exemplify what should be in the particular part and what should be mentioned in the other part. The theoretical part serves information from the initial part of the business plan, for example, title page or executive summary as well as the other part such as marketing plan or financial plan and their necessary components.

## **II. ANALYSIS**

## 4 THE BUSINESS PLAN FOR THE BISTRO NEW LEAF

### 4.1 Title page

**A business plan for the bistro New Leaf**



Figure 2 - The logo of the company (own creation)

**Name of the company:** New Leaf  
**Legal form of the business:** Limited liability company (s.r.o.)  
**Date of the establishment:** 1. 1. 2021  
**Registered capital:** 100 000 CZK  
**Name of the owner:** Petra Mičulková  
**Residence of the company:** Masarykovo náměstí 186, 756 61 Rožnov pod Radhoštěm  
**Telephone:** +420 775 585 774  
**E-mail:** pemiculkova@gmail.com

#### **Description of the business**

Main purpose of this business is to provide high-quality services. Meals prepared from local and seasonal foodstuffs and meals which are completely plant-based. And because of this, they are suitable for everybody.

## 4.2 Executive summary

### Company description

Bistro New Leaf will be founded by Petra Mičulková who is a current student of Faculty of Humanities at Tomas Bata University and a healthy lifestyle enthusiast. Bistro New Leaf is going to be situated on the square in the picturesque town called Rožnov pod Radhoštěm (North Moravian region in the Czech Republic) which should be quite crowded place especially in the summer season due to several touristic attractions (e.g. Wallachian Open Air museum or the well-known Rožnovské Beer Spa). Bistro will offer plant-based menu which are meals not containing meat or dairy products. This means that prepared meals are for everybody who believes that a healthy lifestyle has a really strong potential, or on the other hand, for people who are interested in trying new flavours and experiences with food in general. What is more, as every restaurant facility New Leaf will offer seasonal drinks also made from local foodstuff or supplied by local producers. New Leaf main intention is to serve healthy meals that may be offered to anyone who is interested in a healthy eating and also anyone who wants to gain a new experience in exploring new meal flavours.



## 4.3 Business Description

### 4.3.1 Legal form

As may be seen in the title page, bistro New Leaf will be established as a limited liability company. More precisely, New Leaf is going to be “společnost s ručením omezeným” in Czech. Bistro will meet all necessary requisites and paperwork and therefore there are no barriers to establish a new business venture. There is one so-called advantage and this is the registered capital which is set only as 1 CZK. 1 CZK might be an inspirational beginning for the small start-ups that do not have a great deal of money. However, the registered capital is usually higher than 1 CZK in the Czech Republic and this the case of the Bistro New Leaf too.

### 4.3.2 Location of the bistro

The bistro is going to be located in Rožnov pod Radhoštěm which is a picturesque town in the North Moravian region. It should be situated right in the square called Masarykovo náměstí that is really crowded in summer and winter seasons due to several tourist attractions such as Wallachian Open Air museum, Rožnovské Beer Spa or Pustevny and Radhošť which are nearby. What is more, Rožnov pod Radhoštěm is always visited by abroad tourists who are looking for a bistro or a restaurant serving healthier meal options.

There are restaurants, many cafes and the other shops in the square, however, none of them offer healthy meal. Many residents tend to spend their days off right on the square, thus it might be an excellent opportunity for getting local customers. From this point of view, Rožnov pod Radhoštěm is considered to be one of the bigger towns in comparison to adjacent towns and villages. The town square is easily approachable by a car because there are lots of parking spaces as well as by a bus or train because both the bus stop and the train station are really near to the square.



Figure 3 - Location of the bistro on Masarykovo square (Google Maps)

### 4.3.3 Opening hours

In the beginning of the bistro’s operation, the opening hours will be set according to the number of prepared meals. When the bistro will be sold out (run out of foodstuffs which were counted for each day), it would be closed. Firstly, the exact number of the prepared meals will be given and if this concept will work, the number of the meals would grow. Opening hours could start relatively early in the morning due to the possibility to fulfil customers’ needs of having breakfast outside their own houses. However, it is really difficult to satisfy all customers with various working hours and different job positions. Opening hours would be definitely one of the changeable aspects of the bistro.

#### *OPENING HOURS*

<i>Monday – Friday</i>	7:00 – sold out
<i>Saturday</i>	9:00 – sold out
<i>Sunday</i>	closed

Table 2 - Possible opening hours (own creation)

### 4.3.4 Products

To make the bistro unique among its competitors, following meals were invented and designed according to the concept of the bistro New Leaf. All meals will try to follow particular season and the food menu will be slightly changing according to that. The food menu will be divided into three parts. More precisely, the menu will contain sweet meals, salty meals and beverages. When comes to beverages, there may be various types of them

according to the weather or season too. Besides, when customers will give an idea that something is missing in the bistro, it would be a priority to makes it real.

The bistro's concept relies on local and small suppliers and small farmers (e.g. Zahradnictví Oseva) who are going to support the bistro with their harvest, in other words, New Leaf is going to purchase suppliers' fruit and vegetables and the other foodstuffs too. In addition, it will use services of wholesale as every restaurant facility. Makro should be one of the possibilities based on the cash and carry system.

### **Salty meals**

Salty meals will combine flavours from each part of the world. A mix of latest trends in eating with local foodstuffs will create a significant flavour experience. Salty meals are fully nutritious and suitable for everybody from small children to seniors. New Leaf's food menu is going to contain a vegetable burger made from red beans, homemade mayo sauce together with roasted potatoes and sweet potatoes. The other meals are going to be meatless lasagne, red lentils in a curry tomato sauce and lemon rice as a side dish, or a bowl full of roasted veggies, mushrooms and a smoked tofu topped with chilli hummus and so on (for seasonal menu, see appendices).



Figure 4 - Possible presentation of the roasted veggies as an autumn/winter version  
(own creation)

### **Sweet meals**

There are two groups of customers. One group is full of people who cannot live without breakfast and they care of it and the other one is customers who do not like breakfast and rather drink coffee. Bistro New Leaf has a solution for both groups. It will offer breakfast

from seven o'clock and customers can choose whether they want sweet breakfast or salty breakfast. Part of sweet menu is following. A nice cream bowl with forest fruits, buckwheat pancakes with raspberry topping, a chocolate banana porridge topped with the peanut butter or home-baked dark muffins made from zucchini. Further to this, gluten-free options will be available and many of the meals do not contain gluten at all.

### **Beverages**

A third part of the menu New Leaf would be beverages. Beverages are going to be hot and cold according to the particular season as was written above. New Leaf will also offer alcoholic beverages not only due to location of the bistro, but also as one of the most profitable items for restaurant facility in the Czech Republic. One of hot beverages will be a ginger tea with lemon grass, a hot wine with lyophilized fruit, a hot chocolate and various types of coffees such as an espresso, a latte macchiato, an americano, a cappuccino and so on. Cold beverages include home-made lemonades such as elderberry, strawberry or cucumber ones or in the summer season fresh juices are popular among younger generation of customers. There will be various types of wine and cider as well as beer which should be supplied by small or local suppliers (for example Minipivovar Valášek, Karlovský minipivovar or Vinařství Zapletal) who are interested in cooperation with the bistro.

#### **4.3.5 Facilities of the bistro**

Equipment of New Leaf would be a part of the initial costs that ought to be covered. New Leaf is going to be located in the former restaurant which is also an advantage in a question of equipment and facilities of the kitchen. Furniture was only one year old before closing of the restaurant and therefore it does not need any further repair which should be quite expensive. Also, there is a fully equipped terrace which may be another space for customers in the spring, summer and autumn seasons.

There are necessary kitchen tools such as cooker, microwave, oven, kettle, sinks, dishwasher, mixer, freezer and refrigerator in the former restaurant. However, inner equipment of the kitchen should be needed. New Leaf will need new coffee maker, bowls, cups and mugs, cutlery, plates, napkins, pots, tea towels, peelers, graters, strainers, pressure cooker. In order to keep the bistro clean, detergents would be necessary. As every restaurant facility, the bistro will have toilets which also need equipment, for example toilet papers, hand soaps and towels or the other detergents.

#### 4.4 Organizational structure

As far as the organizational structure of the bistro is considered, there would be four employees and one owner. This structure might change through the whole operation process however, this is the initial plan.

Owner would work in the kitchen she will prepare meals and do the dishes. There would be another full-time employee in the kitchen who will have the same responsibility as the owner. His or her wage would be 90 CZK per hour, this type of employee should have experience in the field of plant-based kitchen, be interested in a healthy meatless lifestyle and having the determination for work under pressure. What is more, he or she should be passionate about working for the small business. There would be two more full-time employees in New Leaf who will take care of the customers and work behind bar and at a cash desk. Their wage would be also 90 CZK plus tips which they obtain. These two employees are supposed to work with people thus they should be communicative, nice to customers, healthy lifestyle enthusiasts and the work experience as a waitress or waiter might be advantageous. Bistro will need one part-time job employee which is a great opportunity for young people, especially students who want to learn how to communicate with customers, how to get their main interest and how to prepare fully nutritious healthy and tasty meals. His or her wage is going to be 90 CZK as well.

Working hours for full-time employees would be set according to the begging of opening hours. Before each work day starts, two of them should be there thirty minutes earlier to set kitchen for preparing meals and place for eating or clean the toilets. As was mentioned above, opening hours will be set according to number of prepared meals, on the other hand, their working hours would not be longer than ten hours per one day. A part-time employee should be at work when the others would be indisposed or they would need a day off. It means, this part-time job is set for time flexible workers which are mainly students.

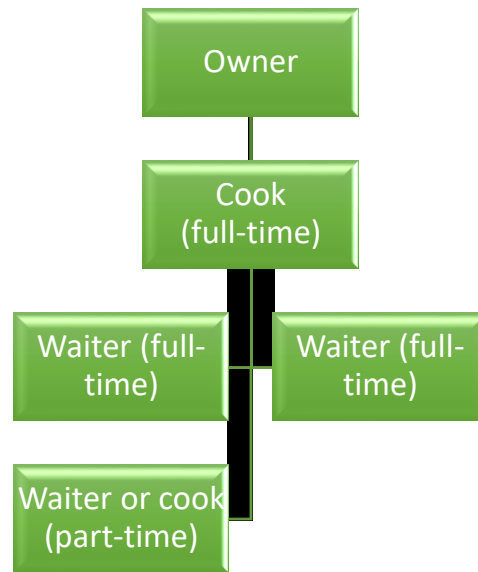


Figure 5 - Organizational structure (own creation)

### 4.5 Market analysis

One of the reasons why the owner decided to establish a plant-based bistro in Rožnov pod Radhoštěm is that this kind of healthy eating is not available in this particular area. And also due to constantly growing trend of veganism. The Figure 6 below shows a relative value of the searching words – vegan, vegetarian and gluten-free in Google according to particular years. It is obvious that a word *vegan* has a growing potential, in other words, users of Google search a word *vegan* more often.

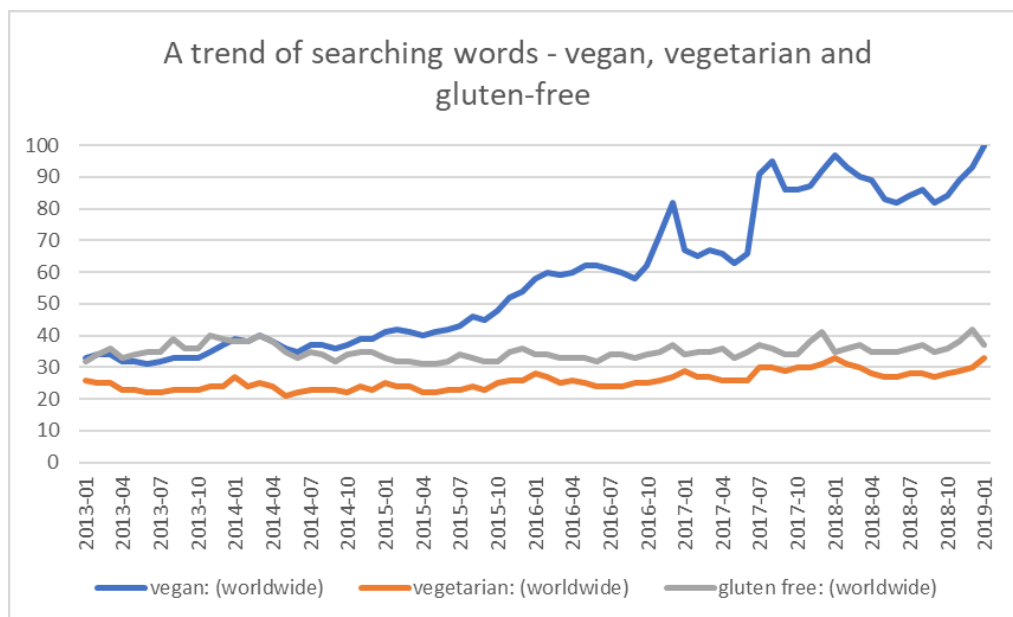


Figure 6 - A trend of searching words according to Google data (own creation)

#### 4.5.1 Market segmentation

It is necessary to determine who will be the customers of New Leaf. According to survey that was carried out, most questioned potential customers were aged from eighteen to thirty-nine, but also there were the other groups which was aged from forty to sixty-five. There were two smallest groups under eighteen and customers who tend to be retired, thus they are over sixty-six. More than half of questioned people were women and the rest were men. Rožnov pod Radhoštěm is relatively a small town with almost 17,000 inhabitants. Additionally, there are smaller adjacent towns and villages e.g. Vidče, Zubří or Dolní, Prostřední and Horní Bečva whose inhabitants mainly use Rožnov pod Radhoštěm for the entertaining, eating out and shopping. From this point of view, the number of potential customers might grow up to more than 30,000 inhabitants.

#### 4.5.2 Questionnaire analysis

This questionnaire was created in order to determine whether are potential customers interested in bistro's product and services. There is not one correct platform for making a precise quantitative survey, therefore Google Docs was used. The questionnaire consists of ten close-ended questions which were mainly formed as a multiple choice. The survey was carried out via social networks, more precisely, via Facebook social network which seemed as a great opportunity to reach as much potential customers as possible. There were two rounds of filling the questionnaire, the first one started in November 2018 and the second round began in March 2019. In order to reach right potential target customers, the questionnaire was placed in the second round into a Facebook group which gathers inhabitants from the Wallachian area. As far as the data and language are concerned, there are 248 responses, and the questionnaire was prepared in Czech language because not every local respondent speaks English very well. All particular pie charts below were created in Microsoft Office Excel according to obtained data.

1. What do you choose as a “salad” from these two pictures below?

Varianta číslo 1



Varianta číslo 2



Figure 7 - First question in the questionnaire (Google pictures, own creation)

The very first question in the questionnaire should be eye-catching and therefore this one was chosen. Respondents have to answer what kind of salad they imagine when they hear or see a word “salad”. As might be seen in the answers, respondents rather chose the first one which may be quite obvious, however, an older generation of potential customers tend to choose the choice number too as was found in the answers.

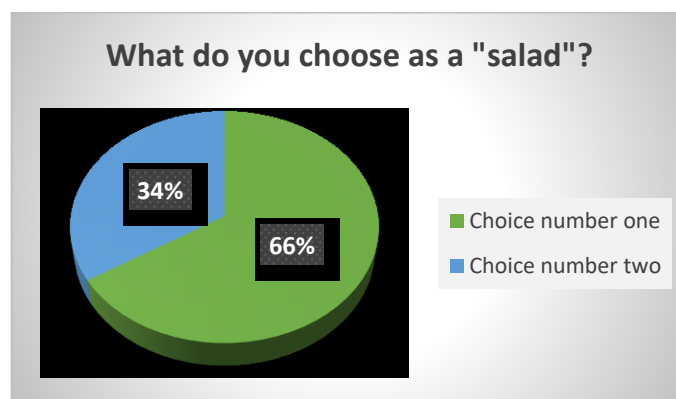


Figure 8 - Respondent's answers to a “salad” (own creation)



## 2. Are you interested in a healthy diet?

To specify more in detail the potential target customers, another question is related to the healthy eating habits. 31.9% from the total number of respondents are interested in healthy diet, and 50.8% of respondents also take care of healthy eating habits. The rest of questioned respondents are not familiar with the healthy lifestyle. All in all, this is a really significant result saying that potential customers take care of what they eat.

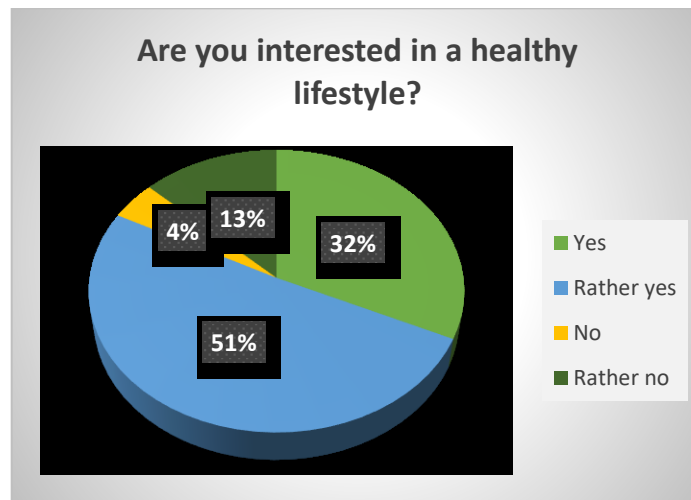


Figure 9 - Interest in a healthy lifestyle among respondents (own creation)

## 3. At which place do you prefer having breakfast?

One of the bistro's competitive advantages should be the opportunity to have breakfast, thus customers should eat out and enjoy the morning time without stress at home. However, the results are different. Most of the respondents answered that they like having breakfast at home, and only 14.5% respondents answered they like having breakfast outside their homes. The rest of respondents do not have breakfast at all. It seems that this idea of having an opportunity of having breakfast would not be so profitable as it could be. But on the other hand, having breakfast is not a new idea in the town because visitors of the potential competition constantly use breakfast offer in the morning (see competition analysis). This decision is inherently risky, but the bistro will offer the breakfast from seven a.m. despite the fact that the result of the survey is different.

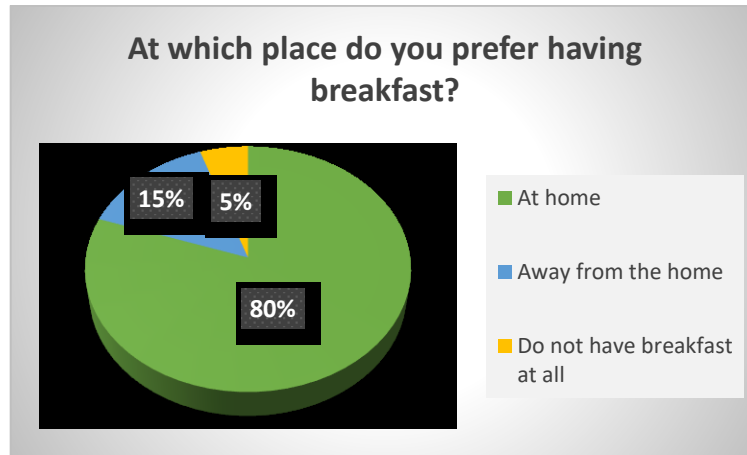


Figure 10 - Where respondents prefer having their breakfast (own creation)

**4. How much money for one meal are you willing to spend in the restaurant?**

According to question concerning money, the prices in New Leaf would be set. Restaurants in Rožnov pod Radhoštěm appear to be a little bit overpriced, especially the ones which offer a higher quality of gastronomy. Because of this, bistro's prices may be a little bit higher according to its competition. 2.8% respondents are willing to spend less than one hundred Czech crowns, from 101 CZK to 145 CZK for one meal are 29% respondents willing to spend their money. 36.7% of respondents might spend more than 146 CZK but not more than 185 CZK. Surprisingly, 31.5% respondents are willing to spend more than 186 CZK for one meal.

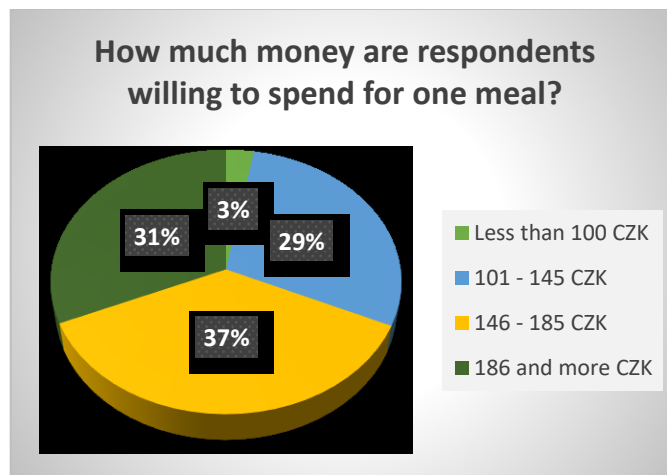


Figure 11 - Amount of money that respondents might spend for one meal (own creation)

**5. Do you eat a dessert after your meal in a restaurant facility?**

One of the New Leaf aims is to prepare healthy pastry and cakes. There should be two kinds of cakes every single day, one of them will be gluten-free. According to this idea, the question concerning desserts was needed. Surprisingly, the results are half and half. 53% respondents never order a dessert in a restaurant and the rest prefer desserts from time to time.

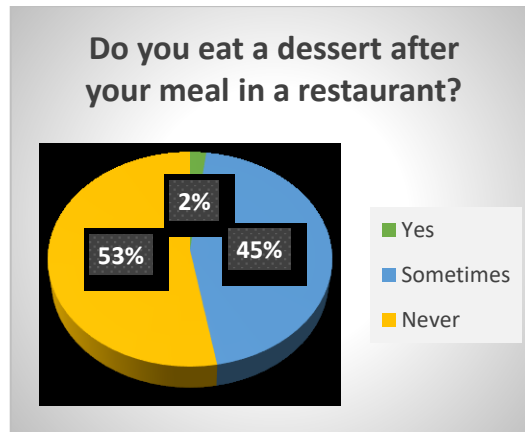


Figure 12 – Respondents’ preference of eating a dessert (own creation)

**6. Which factor below is crucial for your choice of meal?**

For better understanding a consumer buying behaviour, the question for crucial factor influencing the decision was created. Respondents could choose from four options, namely, a price, an approximate nutritional value of the meal, look of the meal and a recommendation by a waitress or a waiter. The results are displayed below in the pie chart (see Figure 13).

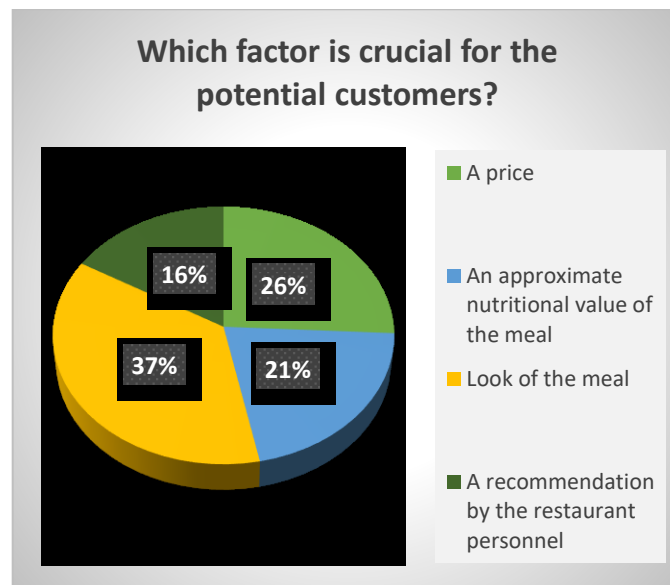


Figure 13 - Factors that influence customers’ choice (own creation)

**7. Would you like to have a plant-based bistro in Rožnov pod Radhoštěm?**

To answer a question whether the business might be successful, respondents have to answer if they would like to have a plant-based bistro in Rožnov pod Radhoštěm. 26.6% of respondents answered clearly yes and 29% chose rather yes. 19.8% respondents would not like to have a plant-based bistro in Rožnov pod Radhoštěm and the rest of the respondents chose the possibility rather no (24.6%).

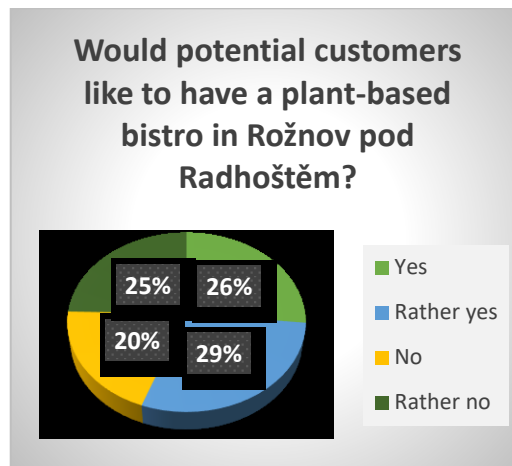


Figure 14 - Potential customers' interest in the bistro (own creation)

**8. What is your eating habit?**

In order to recognizing who will be the potential customers, the question concerning eating habit was created. There is a clear evidence that almost every potential customer eats meat, however, she or he is interested in healthy lifestyle as has been mentioned in the Figure 9. 91.1% respondents are omnivores, only 4.1% are vegans or vegetarians and 4.8% respondents have dietary restrictions (see Figure 15 below).

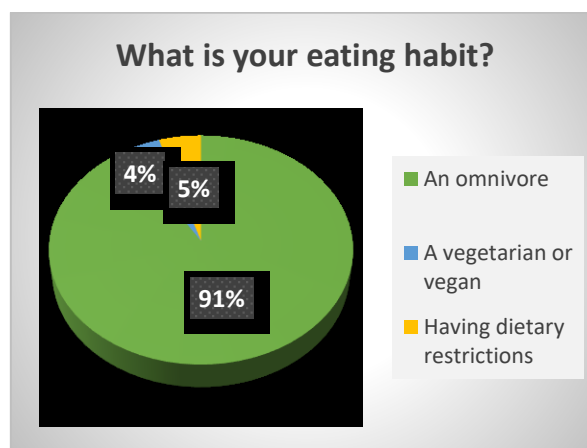


Figure 15 - Eating habits of the potential customers (own creation)

### **The conclusion of the questionnaire**

Summarizing the questionnaire, certain answers were positive, however, some of them were slightly negative. A good aspect of this survey is that people are willing to spend more money on their meals, which may make New Life profitable. The research revealed that people take care of healthy lifestyle and they are interested in it. Moreover, more than half respondents answered positively that they would like to have a plant-based bistro in Rožnov pod Radhoštěm.

On the other hand, half of the respondents do not eat a dessert after their meal in a restaurant facility. Baking cakes was one of the parts of the plan of New Leaf, however, it may be slightly changed during the operation of the bistro. Another thing is the offering of having breakfast from seven a.m. but a lot of respondents prefer having breakfast at their homes. All in all, despite the result of the questionnaire, New Leaf will prepare breakfast from seven a.m.

## **4.6 Competition analysis**

Competition is one of the crucial factors why the owner of the bistro decided to set up the business in the Rožnov pod Radhoštěm. A newly emerging bistro has almost any direct competition in that area. The competitors might be restaurants and cafés with different food offer. There might be only the threat of the new entrants who will have the same concept of ideas according to Porter's Five forces analysis. Further to this, the bargaining power of buyers and suppliers also has to be taken into consideration.

### **Bistro Karotka**

Bistro Karotka seems to be one of the biggest competitors because it offers a daily vegetarian menu. Karotka also offers vegan options and gluten free options are available from time to time. What is more, Karotka is considered to be a part of a shop called Vesta zdravá výživa with healthy food containing sweet pastry such as different cakes variations, sweet breads or pies made from various types of flour such as chickpeas flour or buckwheat flour. In addition, Karotka offers different type of coffee too.

The personnel of the shop Vesta zdravá výživa are really nice and they are willing to help you to find the right foodstuffs. One of the advantages for the Bistro Karotka or Vesta zdravá výživa might be prices because they are lower than in Balloo Coffe which is nearby. Weaknesses may be the obsolete interior of the bistro, quite poor meal presentation or a smaller space to sit.

**Baloo Coffee**

Baloo Coffee is a typical trendy café offering brunches and breakfast (various types of pancakes, waffles, paninis, toasts, sandwiches etc.) including meat and dairy products which can be a competitive advantage in case of the bistro New Leaf. Morning breakfast offer is widely used by the visitors of the Baloo Coffee. Ballo Coffee also prepares its own desserts which are really delicious because Ballo Coffee combines traditional Czech recipes with the modern gastronomy and preparation of the cakes, desserts and so on.

Prices are little bit higher in comparison with Bistro Karotka. When it comes to the meal presentation, it is better than the above-mentioned competitor. There are many places to sit inside the café and it has also an outdoor seating which is mainly used during the holiday season. As a result, Ballo Coffe is vastly popular among inhabitants from Rožnov pod Radhoštěm.

**Cukrárna Fany**

Cake shop called Fany is located right next to the place where will be the place of New Leaf. Fany offers various types of cakes from which many of them are vegetarian but not vegan. Fany also offers coffee and daily menu. In contrast, daily menus are not healthy because most of the time meals contain meat, dairy products and they are deep-fried. Customers may rely on the long-term business which promises quality of the cakes and sweet pastry.

**Albert Málek Restaurant**

Albert Málek is a restaurant offering meat as well as meatless meals. The interior has a really calm and nice atmosphere despite the fact the restaurant is situated in a cellar and the building comes from the eighteenth century. Meal presentation is good-looking and professional following the latest food trends. There is only one weakness in the form of really overpriced meals which a lot of local customers cannot afford. On the other hand, the meals are excellent and having an opportunity to visit Albert Málek may be a real experience.

**Tramtárie**

Tramtárie is a re-opened restaurant offering vegetarian and omnivore options. Outdoor seating is available in Tramtárie too. As in Ballo Coffe, the outdoor seating is heavily used during the holiday season. Tramtárie offers daily menu which is made from two meals (one is always meatless) and one soup. Meal presentation is fine, however, the meals themselves are not rich in taste. In comparison to Albert Málek, prices are lower and the interior is not in the excellent condition.

## 4.7 Marketing plan

### 4.7.1 Marketing mix

#### Product

New Leaf offers completely plant-based meals and non-alcoholic and alcoholic beverages. Meals are divided into two categories, salty and sweet ones. Beverages might be hot or cold according to customers' choice. These products will try to be made from local foodstuffs, however the typical supplier Makro will be also used. New Leaf will also follow seasons of the year therefore the products offer will be changing.

#### Price

Prices of meals and beverages tend to be a little bit higher in comparison with competitors. These local ingredients should be in a high quality to convince customers that the prices are relevant. Whole menu can be seen in appendices, these are only samples.

Salty meals	
Wholemeal quesadillas with corn and beans (300 g)	139 CZK
Sweet meals	
Nice cream bowl with forest fruits (350 g)	149 CZK
Beverages	
Raspberry lemonade (0.5 l)	49 CZK
Beer (Karlovský Minipivovar) (0.5 l)	35 CZK

Table 3 - Sample of prices (own creation)

#### Place

New Leaf is going to be situated in Masarykovo náměstí 186 on the second floor which is right on the square. The square is usually crowded during winter and summer seasons. The building used to be a restaurant which is an easier beginning for small start-ups. Rožnov pod Radhoštěm is considered to be a heart of Wallachia and therefore it is a significant opportunity to create this kind of bistro in this particular area. On the other hand, there is a threat that customers will not visit the bistro.

#### Promotion

Promotion became one of the most useful components of marketing mix these days. To promote New Leaf, social networks will be used because they are relatively cheap in comparison with the other media platforms. Additionally, it is necessary to print the menu

and laminate it as well as the opening hours of the bistro. Cost for these promotion prospects are 5,000 CZK.

- **Facebook and Instagram**

Facebook and Instagram are platforms extensively used among all ages of potential customers. Both of them will be primarily used for communication with customers, sharing photos of prepared meals and the upcoming news, creating discount vouchers for customers etc. A huge part of social networks are influencers who should be taken into consideration. New Leaf will invite them to experience its meals and then they would write a review what they enjoyed more and what less. Costs for both platforms are 4,000 CZK. More precisely, the amount of money would be used for propagation advertisement on Facebook wall and Instagram wall too.

- **Own website**

Having own website when running a restaurant facility may be an advantage. Customers can find on the website restaurants' menu, photos, vision, mission and the other services which restaurant may offer. It will be definitely the case of New Leaf bistro. Costs for having a website are 550 CZK per one year. The owner of the bistro is well-experienced in creating the website content as well as in creating the design of website therefore it would be her responsibility. As a platform for website will be used the common one called Wordpress.

- **Word of Mouth marketing**

One of the advantages of WOMM is that this type of marketing is for free. It is based on customers satisfaction or dissatisfaction and they share it with their family, friends or colleagues at work. WOMM can perfectly worked if the customers would be satisfied and they will share their experiences with the others.

### **People**

Employees of New Leaf are going to be interested in healthy life-style and their possible experience in hospitality might be useful. Moreover, it is necessary to create a caring relationship between customers and personnel. On the other hand, prepared meals are suitable for wide range of customers.

### **Process**

The whole process from preparation meals to final customers' service should be complex. Cooperation between workers in the kitchen and the ones who work behind the bar is crucial. Communication have to be really precise and both sides have to put their passion, work experience and effort in it. When occurs a problem in the whole process, it should be solved immediately.



### Physical evidence

As far as the equipment and the building is considered, there is an advantage of having partially equipped kitchen as well as the restaurant and terrace. The building is going to have the logo of the New Leaf from outside for an easily recognition. However, small changes in the restaurant at least will be necessary. Personnel will have the same clothes in order to be recognize as a part of New Leaf.

### 4.7.2 SWOT analysis

A part of marketing plan which is widely used is SWOT analysis. In order to determine strengths, weaknesses, opportunities and threats of the New Leaf, SWOT analysis will be used. It is necessary to understand all possible ways due to creating better products and services than its competitors.

Strengths	Weaknesses
Healthy meals	Unsatisfactory promotion of products
Following latest meatless trends	Absence of meat and dairy products
Opportunities	Threats
Strategic location	Opening hours
Customers from different part of the country or customers from different countries	New competitors in the market
New local suppliers	Small profit and customer disinterest
Expanding trend of vegans	Economic crisis

Table 4 - SWOT analysis of the bistro New Leaf (own creation)

#### Strengths

One of competitive advantages and strengths of the bistro New Leaf is that follows latest meatless trends in food in general. These trends are usually followed by younger generation of customers, but the advantage of this is that New Leaf meals are suitable for everybody.

As far as healthy eating is considered, healthy meals contain more vegetable, fruits, legumes and wholemeal flour which is a fundamental part of healthy eating. The biggest strength is probably the location of the bistro, because it is right on the square. Despite the fact that there are situated the other cafés and restaurants, New Leaf will be the only one with a plant-based menu.

**Weaknesses**

New Leaf weakness may be the new offered services in the particular area because meatless trend is still a relatively new concept. A lot of potential customers simply refuse meal without meat or dairy products, on the other hand, according to questionnaire potential customers rely on the look of the particular meal. It means that good-looking meals might be a reason why customers choose plant-based meals.

It is definitely uneasy to satisfy all customers' wants and needs, so the opening hours might be quite problematic. There will be a possibility to having breakfast from seven a.m., however, the survey indicated that customers rather spend morning at home. For this reason, New Leaf can be empty in the morning. Another weakness can be the promotion of the bistro because only online versions of promotion will be used.

**Opportunities**

As New Leaf will be a completely new concept, there are many opportunities that may be fulfilled. Firstly, it may reach attention of the customers from different part of a country as well as from the different part of the world because Rožnov pod Radhoštěm is often visited by foreigners. The vegan trend is also expanding and many people are interested in trying new flavours and meals. Wallachian part of the North Moravian region is full of small suppliers whose aim is to make their brands famous via restaurant facilities.

**Threats**

And last but not least, there are threats which are external factors that cannot be influenced. There is an uncertainty that new entrants may entered the market and create another competition for the bistro. As far as the finance is concerned, there is a risk that New Leaf will not be profitable because visit rate will be too low and potential customers would not be interested in the products and services. Moreover, another risk may be the economic crisis or that the Czech economy will be too slow.

## 4.8 Financial plan

A financial analysis, or rather a financial plan is often a fundamental section of the business plan for investors or banking institutions. This financial plan comprises a budget, an initial investment, a start-up balance sheet, estimated costs and revenues and a break-even point. However, cash flow will not be compiled because New Leaf is a new established company.

### 4.8.1 Budget

The registered capital is set to 100 000 CZK which is the amount of money that owner saved. However, it will be needed more money for bistro's operation. For this reason, the owner decided for two final options how to get the money. One of them is to try crowdfunding via an internet platform called hithit.com and the other one is borrowing money from a bank institution. Both possibilities have pros and cons, but on the other hand, to get a loan from a bank institution seems to be more realistic.

	<b>Loan provided by Airbank</b>	<b>Loan provided by Moneta</b>
<b>Money</b>	220,000 CZK	220,000 CZK
<b>Monthly instalment</b>	4,500 CZK	4,874 CZK
<b>Repayment period</b>	55 months	55 months
<b>Interest rate</b>	4.9%	5.9%
<b>Payment in total</b>	<b>245,709 CZK</b>	<b>264,874 CZK</b>

Table 5 - Possible financial loans according to bank data (own creation)

As can be seen above, loans may vary according to interest rate. The table 5 shows different interest rates by two different bank institutions with the same repayment periods. The higher the interest rate, the higher payment in total is. As a matter of fact, the Loan provided by Airbank will be chosen.

#### 4.8.2 Initial investment

There are items which have to be completed in every new established company. Especially new equipment of the bistro, foodstuffs or financial part of the act of establishing of the trade. First month expenses of the bistro are also included in the initial investment such as rent, insurance or promotion. Further to this, electronic evidence of sales (in Czech EET) is a must according to Czech law.

Initial investment of New Leaf (in CZK)	
Establishment of the trade	6,000
EET cash desk (MARKEETA Profi)	6,990
Equipment of New Leaf	98,532
Monthly rent	13,299
Property insurance	1,000
Monthly wages	77,360
Internet connection	499
Promotion	9,550
Printer	7,490
Clothes for personnel	2,000
<b>Total</b>	<b>222,720</b>

Table 6 - Initial investment (own creation)

Facilities of New Leaf (in CZK)	
Coffee maker (Caravel)	64,142
Pressure cooker	3,390
Small equipment of kitchen (bowls, cutlery, plates etc.)	25,000
Other necessities (tea towels, napkins, decoration, toilet papers, hand soaps etc.)	3,000
Detergents	3,000
<b>Total</b>	<b>98,532</b>

Table 7 - Price of equipment (own creation)

#### 4.8.3 Start-up balance sheet

To see what business owns and what amount of money will be invested, the start-up balance sheet is needed. As might be seen in the table 6, initial investment would not be less than

220,000 CZK which cannot be paid from owner's personal savings. Because of this, the owner decided to apply for a loan provided by Airbank. Additionally, Airbank bank account will be also used for business purposes. Airbank's interest rate is set to 4.9% and it will be repaid within five years (see table 5).

Start-up Balance Sheet of New Leaf (in CZK)			
Assets		Liabilities	
<b>Current assets</b>	<b>320,000</b>	<b>Current liabilities</b>	x
Cash	20,000	x	x
Bank account	300,000	<b>Long-term liabilities</b>	<b>220,000</b>
x	x	Bank loan	220,000
<b>Long-term assets</b>	<b>0</b>	<b>Owner's equity</b>	<b>100,000</b>
Fixed assets	0	Registered capital	100,000
<b>Total assets</b>	<b>320,000</b>	<b>Total liabilities and owner's equity</b>	<b>320,000</b>

Table 8 - Start-up Balance Sheet of New Leaf (own creation)

#### 4.8.4 Estimated costs

Costs are a crucial part of each business venture. Therefore, they ought to be a part of the business plan. Costs are divided into two parts, so called fixed and variable. Supplies for New Leaf will create the major part of variable costs.

First of all, a large part of earn money will be invested into the employees and one part-time employee. According to Czech law, an employer has to paid 25% for social insurance and 9% for health insurance, it means 34% in total for one full-time employee. Nevertheless, a part-time employee will work as DPP (in Czech dohoda o provedení práce) which allows only 300 working hours per one year. And if the wage of the part-time employee will not be higher than 10,000 CZK, any further taxation is not required to pay.

Employees costs (in CZK)		
Employee type	Monthly gross wage	Monthly insurance (34%)
<b>Full-time employees (3x)</b>	54,000	18,360
<b>Part-time employee (1x)</b>	5,000	0

Table 9 - Employees costs of New Leaf (own creation)

Summarize all costs from the beginning of the entrepreneurship may be onerous and confusing for entrepreneurs who have never had something in common with finance. It is recommended to consult at least financial part with professionals. Costs of New Leaf include, for example, supplies, electricity or wages. Some of the costs were also displayed in initial investment such as rent or the internet connection.

Operating costs (in CZK)		Yearly
<b>Variable costs</b>	Energy	54,000
	Foodstuffs supply	480,000
	Wages including insurance	928,320
	Other costs	24,000
	<b>Total variable costs</b>	<b>1,486,320</b>
<b>Fixed costs</b>	Interest rate of the loan	2,646
	Rent	159,588
	Internet connection	5,988
	Promotion	114,600
	Property insurance	12,000
	<b>Total fixed costs</b>	<b>294,822</b>
<b>Total costs</b>		<b>1,781,142</b>

Table 10 - Estimated yearly costs of New Leaf

As can be seen in the table 10, total estimated yearly costs are going to be around 2,000,000 CZK. It means that it would be more than 152,000 CZK monthly, however these costs are only estimated and there might be differences.

#### 4.8.5 Estimated revenues

It is also uneasy to calculate revenues, however, for this purpose the data from the survey will be used. These estimates will be realistic, pessimistic and optimistic according to obtained data. As the questionnaire says, 138 potential customers would visit the bistro (66 of them chose yes, 72 of them chose rather yes). There is an estimation that one customer will buy one meal and one beverage because more than half of questioned people never order a dessert after their meal.

When considering amount of money what customers will be able to spend on meals, the majority of them are able to spend 146 - 185 CZK, thus approximate amount of money will be 166 CZK  $(146+185)/2$ , considering an approximate price of beverages (43 CZK, see appendices), the final amount of money might be 209 CZK per one customer  $(166+43)$ . New Leaf is going to be closed on Sundays, therefore there are approximately 25 working days in one month.

And last but not least, Synek and Kislingerová stressed out that margin is the difference between acquisition price and selling price (Synek and Kislingerová 2015, 501). For example, the price of the burger is set to 159 CZK, cost is 105 CZK, or price of the oatmeal is 109 CZK and cost is 72 CZK, therefore the estimated margin would be around 34%.

Mark-up for the burger would be around 51%.

$$\text{Margin} = (159 - 105) / 159 * 100 = 34\%$$

$$\text{Mark-up} = (159 - 105) / 105 * 100 = 51\%$$

### Realistic scenario

Realistic scenario	
Number of potential customers	39
Money spend on average (in CZK)	209
Revenues per day (in CZK)	8,151
Revenues per month (in CZK)	203,775
Revenues per year (in CZK)	2,445,300

Table 11 - Realistic scenario of revenues of New Leaf (own creation)

### Pessimistic scenario

Pessimistic scenario	
Number of potential customers	22
Money spend on average (in CZK)	209
Revenues per day (in CZK)	4,598
Revenues per month (in CZK)	114,950
Revenues per year (in CZK)	1,379,400

Table 12 - Pessimistic scenario of revenues of New Leaf (own creation)

**Optimistic scenario**

Optimistic scenario	
<b>Number of potential customers</b>	66
<b>Money spend on average (in CZK)</b>	209
<b>Revenues per day (in CZK)</b>	13,794
<b>Revenues per month (in CZK)</b>	344,850
<b>Revenues per year (in CZK)</b>	4,138,200

Table 13 - Optimistic scenario of revenues of New Leaf (own creation)

**Simplified income statement**

Simplified income statement of New Leaf (Annually, in CZK)			
	<b>Realistic scenario</b>	<b>Pessimistic scenario</b>	<b>Optimistic scenario</b>
<b>Revenue</b>	2,445,300	1,379,400	4,138,200
<b>Costs</b>	1,781,142	1,781,142	1,781,142
<b>EBT</b>	664,158	(401,742)	2,357,058
<b>EAT</b>	<b>537,968</b>	<b>(401,742)</b>	<b>1,909,217</b>

Table 14 - Simplified income statement of New Leaf (own creation)



#### 4.8.6 Break-even point

In case that New Leaf is going to prepare sweet and salty meals plus beverages, break-even point would be only an estimation too. For purposes of the bachelor's thesis were used data from New Leaf menu (see appendices) and break-even point was calculated as non-homogeneous production.

Variable costs = 1,486,320 CZK

Realistic revenues = 2,445,300 CZK

Break-even point =  $346,176 / 1 - 0.61 = 887,631$  CZK

Minimum revenue to break even in one month = 73,969 CZK

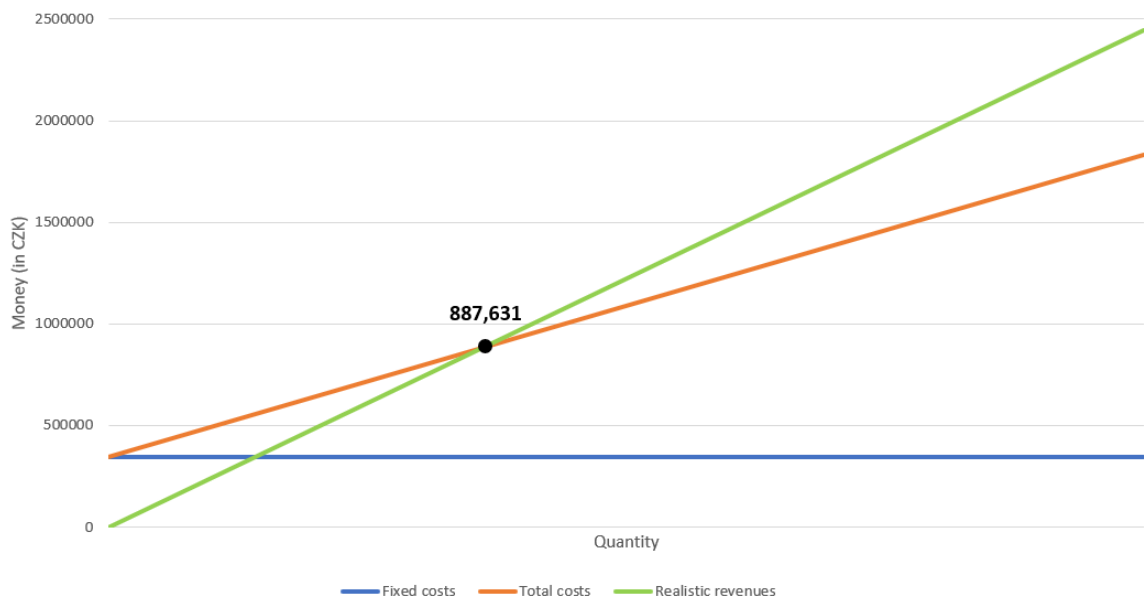


Figure 16 - Possible break-even point (own creation)

#### Commentary on financial analysis

Financial analysis was compiled according to data which were obtained from the questioned potential customers. Firstly, the start-up balance sheet was made. It shows how is going to be funded equipment and the other bistro's necessities. For this purpose, a bank loan was needed. Operating costs and revenues are estimated according to data from the survey thus it may not be realistic. Break-even point was calculated from the variable costs and realistic revenues therefore it is hypothetical too. From the optimistic and realistic point of views, there is a chance that New Leaf will be profitable without the loss.

## 4.9 Risk evaluation

Before all business starts, all risks have to be taken into consideration. The budget for small start-ups is usually tight and this is the reason why the professional risk evaluation cannot be made for New Leaf. However, potential risks are written below.

### **Controllable risks**

To prevent the bistro from robbery, there is a recommendation to install a security system in form of cameras which can control outside and inside area of the bistro. In order to keep the employees safe, they should use protective outfits such as gloves or hairnets.

### **Non-controllable risks**

These non-controllable risks such as flood or heavy storm do not happen hopefully so often. But there is a possibility that storm can destroy the terrace as well as the flood can damage all equipment inside the bistro.

### **Market risk**

As has been written before, the market has not been developed completely for New Leaf, thus it might be risky to establish such business.

### **Competitive risk**

In case that New Leaf will open the market, there would be a threat of new competitors. These competitors can have the same idea and visions which will have an influence on the demand in the market.

### **Diversification, risk-sharing, risk transfer**

The bistro is different in its concept in comparison to other bistros in Rožnov pod Radhoštěm. But on the other hand, it might be always risky to come up with the products that are new because there would be no demand for them. Risk-sharing cannot be feasible at the moment because there is only one owner of the bistro. Risk transfer might be concluded with the local suppliers who would be interested in the cooperation.

#### 4.10 Timeline schedule

Timeline schedule is a useful tool in order to keep the business in a right way. Timeline helps entrepreneurs complete all tasks they need. It may be a graphically compiled schedule where are all duties of the company displayed in a very effective and well-arranged way.



Figure 17 - Timeline of New Leaf (own creation)

#### **4.11 Vision statement and plans for the future**

New Leaf's vision statement is to create a plant-based bistro which satisfy customer's needs and wants in healthy eating. In other words, to enable customers a wonderful food experience and share the plant-based values with them in a non-violent form. This should be completed via creating colourful and fully nutritious sweet and salty meals. New Leaf's intention is not to persuade potential customers that meatless lifestyle is healthier than being omnivores, but New Leaf tries to prove that plant-based meals are delicious, colourful and partly entertaining.

As a matter of fact, many potential customers tend to spend more money on meals (according to Figure 11) which is crucial for New Leaf because prices of local foodstuffs (e.g. local wines, fruits such as cherry or blackcurrant, vegetable such as courgette, pepper, cucumbers) may be little bit higher than the prices from suppliers such as Makro. Therefore, prices of alcoholic beverages will be set higher. Many respondents answered that the look of the meal is the most influential factor in decision making (see Figure 13). For this reason, colourful and good-looking meal might be attractive for potential customers.

As far as future is considered, there are many visions and ideas that may be realized. In case if there was enough finance and the bistro was popular it would be a possibility to acquire a franchise, start a takeaway with decomposable boxes or a food delivery. It will definitely need more personnel and when it comes to this, it would be significant to consider a participation in local markets which is a wonderful opportunity to promote New Leaf itself and earn more money from products that will be sold. On the other hand, they are only ideas that needed further discussion with professionals.

## CONCLUSION

A main purpose of this bachelor's thesis was to devise a new business plan for a start-up business venture. This thesis consists of theoretical and analytical part. In the first part of the theory, general terms are defined. What is more, legal forms of entrepreneurship in the Czech Republic are mentioned due to the opportunity to set up the business in the Czech Republic. Second part of the theory deals with the crucial sections of the business plan. There are many variations and types of business plan, however, they should have at least a similar structure. In other words, analytical part provides information about the structure of the business plan, how important the parts are, and what have to include the essential parts of the plan itself.

The analytical part was based on the theory. Further to this, a survey for the establishment of the entrepreneurship, more precisely, for a plant-based bistro was carried out. Therefore, the survey was also a source of comprehensive data needed for the analysis. The business plan starts with a title page and executive summary which serve the essential information about the bistro and its whole concept and vision. There is also a products description which tries to describe meals and beverages as well as the concept of the bistro. An analysis of a questionnaire helps to understand potential customers and their preferences. The other components of the analytical section are competition analysis and marketing plan. Marketing plan includes 7P's and SWOT analysis in order to determine the right approach to the customers. As far as the financials are considered, the calculations of a financial analysis are only estimated and hypothetical. Bistro New Leaf is going to be a new business, thus real numbers do not exist. But the bistro can be profitable according to data gained from the survey and from the calculations. What is more, not only the financial part but the business plan as a whole is a valuable source for a bank that will lend money needed for the successful start of the business. And last but not least, it is indispensable to take into consideration risk factors. There is a possibility that new competitors might enter the market or that the bistro will be hit by an economic crisis. In case that the bistro offers only vegan meal offers and it will be a new concept on the particular market, the profit may be really low or it may be a loss.

The primary purpose of the bachelor's thesis was to create a business plan according to gathered data, thoughts and calculations and consider their possible time value. There is a significant chance that the business could be profitable. On the other hand, there is still a business risk that has to be considered.

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**LIST OF ABBREVIATIONS**

E.g.	Exempli gratia – for example
Etc.	Et cetera – and so on
CZK	Czech koruna – the official legal tender for the Czech Republic
EUR	Euro – the official legal tender for the European Union
LLC	Limited liability company
EET	Elektronická evidence tržeb
WOMM	World of mouth marketing
DPP	Dohoda o provedení práce

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## APPENDICES

- P I Seasonal menu of New Leaf
- P II Curriculum vitæ of the owner
- P III Questionnaire
- P IV Interior and exterior of New Leaf

## Appendix I: Seasonal menu of New Leaf



**NEW LEAF BISTRO**  
SPECIAL SEASONAL MENU

**SALTY MEALS**

<i>Vegetable burger (made from red beans) with a mayo sauce, roasted potatoes and sweet potatoes (420 g)</i>	<b>159 CZK</b>
<i>Roasted veggies with mushrooms and smoked tofu, chilli hummus (320 g)</i>	<b>129 CZK</b>
<i>Red lentils in a curry tomato sauce, lemon rice (330 g)</i>	<b>139 CZK</b>
<i>Avocado toast topped with dry tomatoes and seasonal veggie (220 g)</i>	<b>119 CZK</b>
<i>Wholemeal quesadillas with corn and beans (300 g)</i>	<b>139 CZK</b>
<i>Meatless lasagne (350 g)</i>	<b>149 CZK</b>
<i>“Egg” omelette (220 g)</i>	<b>119 CZK</b>

**SWEET MEALS**

<i>Chocolate banana oatmeal topped with the peanut butter (gluten-free) (200 g)</i>	<b>109 CZK</b>
<i>Homemade muffins with chocolate flakes made from zucchini (extra soft!)</i>	<b>29 CZK/piece</b>
<i>A nice cream bowl with forest fruits (350 g)</i>	<b>149 CZK</b>
<i>Buckwheat pancakes with raspberry topping (250 g)</i>	<b>129 CZK</b>

*Information on the general occurring allergens by contacting staff.*



# NEW LEAF BISTRO

SPECIAL SEASONAL BEVERAGES

## NON-ALCOHOLIC DRINKS

<i>Lemonades (raspberry, strawberry, elderberry, cucumber) (0.5 l)</i>	49 CZK
<i>Fresh juices (orange, orange-ginger, apple, strawberry) (0.5 l)</i>	49 CZK
<i>Fresh water (0,5 l)</i>	29 CZK
<i>Ginger tea with lemon grass (0.4 l)</i>	45 CZK
<i>Espresso</i>	39 CZK
<i>Latte macchiato</i>	44 CZK
<i>Cappuccino</i>	44 CZK
<i>Americano</i>	39 CZK
<i>Hot dark chocolate (0.3 l)</i>	45 CZK




## ALCOHOLIC DRINKS

<i>Wine according to daily offer</i>	
<i>Cider according to daily offer</i>	
<i>Beer according to daily offer (0.3 l)</i>	
<i>Beer according to daily offer (0.5 l)</i>	
<i>Hot wine with lyophilized fruit (0.3 l)</i>	49 CZK

*Information on the general occurring allergens by contacting staff.*

Appendix II: Curriculum vitæ of the owner

# Petra Mičulková

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---

## Skills

- English language (C1)
- French language (A2)
- A user of Wordpress software
- A user of MS Office

---

## Working experience

2014 - NOW

### Copywriter

Writing articles on various topics (healthy lifestyle – long-term cooperation with the website jezte.cz, sports, PR and advertisements articles etc.), proofreading of bachelors' and masters' theses

2016 - NOW

### Shop assistant / HzH sport s.r.o, Rožnov pod Radhoštěm

Customer service, usage of the software POSFlow, assisting in the shop

2018

### IT PMO Support / ON Semiconductor, Rožnov pod Radhoštěm

Examining and re-testing of PPM tool, communication with other employees from the different countries

---

## Education

2016 - NOW

### Bachelor's degree / Tomas Bata University in Zlin

Branch of study: English for Business Administration

2015 - 2016

### FCE certificate / Language Centre Kiaora

2011 - 2015

### Business Academy and Higher Vocational School (VOŠ) Valašské Meziříčí

Final school leaving exam, branch of study: Business Academy

## Appendix P III: Questionnaire

## Zdravá strava, fenomén dnešní doby?

Dobrý den, vážení respondenti,

věnujte, prosím, chvíli Vašeho času k vyplnění tohoto dotazníku, který slouží jako podklad pro bakalářskou práci na téma podnikatelský záměr. Díky Vaším odpovědím zjistím, zdali má můj projekt šanci na realizaci.

\*Povinné pole

Co si spíš vybavíte pod pojmem "salát"? \*



Varianta číslo 1



Varianta číslo 2

Zajímáte se o zdravé stravování? \*

- Ano
- Spíše ano
- Ne
- Spíše ne

Na kterém místě snídáte raději? \*

- Doma
- Mimo domov
- Nikde, nesnídám



Kolik jste ochotni utratit za jídlo v restauraci? \*

- Do 100 Kč
- 101 - 145 Kč
- 146 - 185 Kč
- 186 Kč a více

Dáváte si po jídle v restauračním zařízení dezert? \*

- Ano
- Občas
- Nikdy

Jaký níže uvedený faktor je pro Vás při výběru jídla v restauraci rozhodující? \*

- Cena
- Přibližná výživová hodnota pokrmu
- Vzhled pokrmu
- Doporučení personálu

Postrádáte v okolí Rožnova pod Radhoštěm rostlinné bistro s možností zdravých pokrmů? \*

- Ano
- Spíše ano
- Ne
- Spíše ne

Jaké jsou vaše stravovací návyky? \*

- Všežravec
- Vegetarián nebo vegan
- Mám dietetická omezení

Vaše pohlaví: \*

- Žena
- Muž

Váš věk: \*

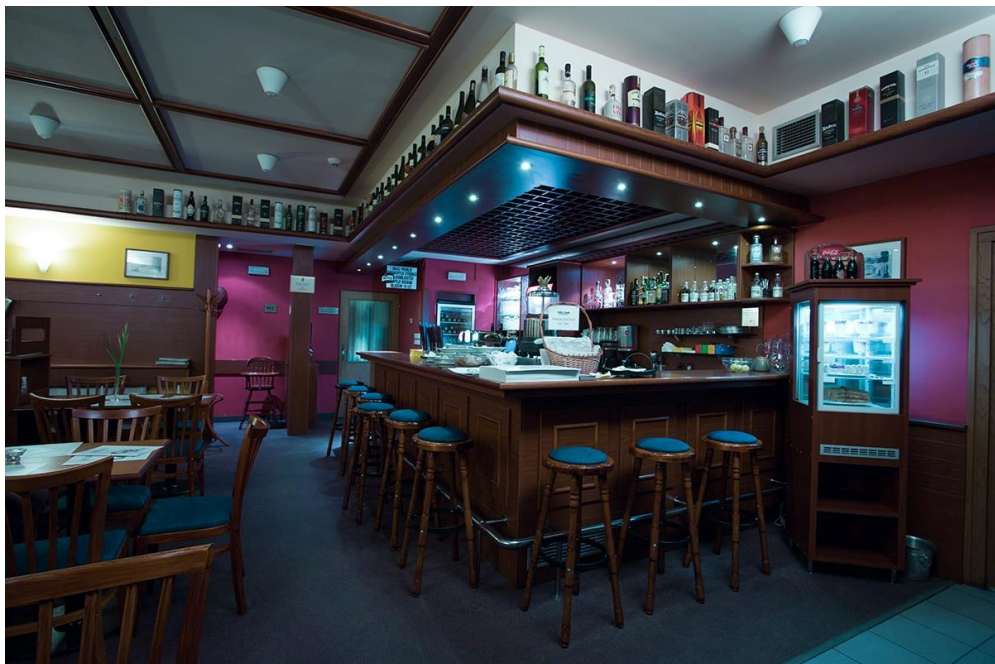
- Méně než 18 let
- 18 - 39 let
- 40 - 65 let
- 66 a více let

ODESLAT

## Appendix IV: Interior and exterior of New Leaf



(source: [https://scontent.fprg2-1.fna.fbcdn.net/v/t1.0-9/12920240\\_796547737112846\\_9063758642961143602\\_n.jpg?\\_nc\\_cat=110&\\_nc\\_ht=scontent.fprg2-1.fna&oh=7de5080e27c8ad7f4d64023ed67609d2&oe=5D34ACD4](https://scontent.fprg2-1.fna.fbcdn.net/v/t1.0-9/12920240_796547737112846_9063758642961143602_n.jpg?_nc_cat=110&_nc_ht=scontent.fprg2-1.fna&oh=7de5080e27c8ad7f4d64023ed67609d2&oe=5D34ACD4))



(source: [https://scontent.fprg2-1.fna.fbcdn.net/v/t31.0-8/12672118\\_793375210763432\\_9072419242773667899\\_o.jpg?\\_nc\\_cat=104&\\_nc\\_ht=scontent.fprg2-1.fna&oh=d2da60e964b7c53715aaa730155c70c6&oe=5D35AEE0](https://scontent.fprg2-1.fna.fbcdn.net/v/t31.0-8/12672118_793375210763432_9072419242773667899_o.jpg?_nc_cat=104&_nc_ht=scontent.fprg2-1.fna&oh=d2da60e964b7c53715aaa730155c70c6&oe=5D35AEE0))



(source: <http://www.publife.cz/photo/220/grillbar-restaurant/image.jpg>, own creation)