

# **A Business Plan for a Children's Fun Centre**

Barbora Ambrožová

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doc. Ing. Anežka Lengálová, Ph.D.  
děkanka



  
PhDr. Katarína Nemčoková, Ph.D.  
ředitelka ústavu

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## **ABSTRAKT**

Cílem této bakalářské práce je vytvořit podnikatelský záměr pro dětské zábavní centrum ve Zlíně, díky kterému bude možné zjistit, zda je projekt realizovatelný. Obsahem teoretické části je vysvětlení pojmu podnikatelský záměr a jeho jednotlivých částí. V praktické části se autorka zabývá zhotovením podnikatelského záměru na vlastní téma a také aplikování marketingového mixu k již zmiňovanému projektu. K vytvoření podnikatelského záměru autorka použila kvantitativní metodu výzkumu v podobě dotazníku, díky kterému zjistila, zda by po podniku tohoto typu byla poptávka a jaké by bylo jeho využití na trhu.

Klíčová slova: marketingový mix, marketingový výzkum, dětské zábavní centrum, podnik, podnikatelský záměr

## **ABSTRACT**

The aim of this bachelor thesis is to create a business plan for a children's fun centre in Zlín, thanks to which will be possible to find out if the project is viable. The content of a theoretical part is explaining the term business plan and its components. In a practical part, the author deals with establishing of the business plan on the own topic as well as an application of a marketing mix for an already mentioned project. For creating a business plan, the author applied the quantitative method of research in the form of a questionnaire, thanks to which she found out if there could be a demand for this type of a business and how exploitation could be in the market.

Keywords: marketing mix, marketing research, children's fun centre, enterprise, business 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.

# CONTENTS

<b>INTRODUCTION .....</b>	<b>10</b>
<b>I THEORY .....</b>	<b>11</b>
<b>1 BUSINESS PLAN .....</b>	<b>12</b>
1.1 PURPOSE OF A BUSINESS PLAN .....	12
1.2 PRINCIPLES FOR WRITING A BUSINESS PLAN.....	13
1.3 TYPES OF BUSINESSES .....	13
1.3.1 Natural Persons .....	14
1.3.2 Legal Persons .....	14
<b>2 BUSINESS PLAN COMPONENTS .....</b>	<b>16</b>
2.1 EXECUTIVE SUMMARY .....	16
2.2 COMPANY DESCRIPTION .....	16
2.2.1 Mission Statement.....	16
2.2.2 The Company's Goals.....	17
2.2.3 Legal Status and Ownership.....	17
2.3 MARKET ANALYSIS .....	17
2.3.1 Porter's Five Forces Model.....	17
2.4 MARKETING RESEARCH.....	19
2.4.1 Quantitative Research .....	20
2.5 MARKETING PLAN .....	20
2.5.1 Marketing Mix .....	21
2.6 MANAGEMENT AND ORGANIZATION .....	22
2.7 FINANCIAL PLAN .....	23
2.8 RISK ANALYSIS .....	23
<b>II ANALYSIS .....</b>	<b>25</b>
<b>3 EXECUTIVE SUMMARY .....</b>	<b>26</b>
<b>4 COMPANY DESCRIPTION.....</b>	<b>28</b>
<b>5 MARKET ANALYSIS .....</b>	<b>31</b>
5.1 PORTER'S FIVE FORCES MODEL .....	31
<b>6 QUESTIONNAIRE .....</b>	<b>38</b>
<b>7 MARKETING PLAN.....</b>	<b>43</b>
7.1 MARKETING MIX – 4Ps .....	43
7.1.1 Product .....	43
7.1.2 Price.....	45
7.1.3 Place .....	45
7.1.4 Promotion.....	46
<b>8 MANAGEMENT TEAM .....</b>	<b>48</b>
<b>9 FINANCIAL PLAN.....</b>	<b>49</b>
9.1 INITIAL BUDGET .....	49
9.2 INCOME STATEMENT .....	50
9.2.1 Costs.....	50
9.2.2 Revenues .....	52

9.3	PROFIT AND LOSS STATEMENT .....	54
9.4	RETURN ON INVESTMENTS.....	56
<b>10</b>	<b>RISK ASSESSMENT .....</b>	<b>58</b>
	<b>CONCLUSION .....</b>	<b>60</b>
	<b>BIBLIOGRAPHY .....</b>	<b>61</b>
	<b>LIST OF ABBREVIATIONS .....</b>	<b>64</b>
	<b>LIST OF FIGURES .....</b>	<b>65</b>
	<b>LIST OF TABLES .....</b>	<b>66</b>
	<b>LIST OF CHARTS .....</b>	<b>67</b>
	<b>APPENDICES.....</b>	<b>68</b>
	<b>APPENDIX PI: INITIAL COSTS.....</b>	<b>69</b>
	<b>APPENDIX PII: COURSES OVERVIEW .....</b>	<b>71</b>
	<b>APPENDIX PIII: THE QUESTIONNAIRE.....</b>	<b>73</b>
	<b>APPENDIX P IV: RESPONSES TO THE QUESTIONNAIRE.....</b>	<b>77</b>
	<b>APPENDIX V: MENU .....</b>	<b>82</b>

## INTRODUCTION

The purpose of this thesis is to establish a business plan through which I will find out if the project is viable and if there will be demand for this business among people. The primary reason for selection of establishing a business plan for a children's fun centre was because of my own experience. I have got a little sister who loves visiting these types of centres. However, in Zlín, there are not so many possibilities for this kind of entertainment. Moreover, I know that this opinion is not only mine and lot of mothers or families looking for the place where they could spend time together with their children. The most important is to devote free time for children and ensure them an entertaining program to achieve their well-being as well as a development of their abilities. An added value of this plan is a creation of a family-friendly place with an extensive playing and educational area as well as a seating space with bar for parents.

The thesis is divided into the theoretical and practical part. In a theoretical part, there is clarified the term business plan and its purpose as well as useful principles for writing this plan. In the next section are explained particular forms of businesses and their division. The end of a theoretical part deals with specific elements of a business plan which are subsequently applied on the practical part. These components serve as an excellent guideline for every start-up.

In a practical part, the aim is to address a multitude of respondents and do the market research based on which the whole plan is accomplished. Individual parts of the business plan are followed by the theoretical part, and they are created regarding my ideas and opinions which are established on the questionnaire or the competition. In market analysis, there are detailed explanations of individual forces from Porter's five forces model and their precise application on the children's fun centre. The marketing plan contains the 4 Ps of a marketing mix and the last, financial section shows necessary costs, revenues, profit and loss statements and return on investments. These indicators are a fundamental part of a whole business plan because they show a degree of a plan's feasibility. For investors is a crucial factor that the business is in profit. Otherwise, it is evident that in first three years an enterprise cannot easily come up with profitability.

Finally, this thesis is the way, through which I wanted to know the success rate or the failure rate of this project and his applicability on the market.

## **I. THEORY**

## 1 BUSINESS PLAN

It does not matter if your business will be an early start-up or an established company which earn millions in turnover. Every entrepreneur who starts to build a business needs to prepare a business plan as an essential tool. Many entrepreneurs do not put their ideas on the paper and start their business only with thoughts they have in their minds. Nevertheless, a good structured and organised business plan can develop and enhance your business a lot. (Mariotti and Glackin 2013, 43) It is a written document where the author of a business plan outlines necessary inside and outside factors which are connected to entrepreneurship. The critical fact is that the business plan decides if a business idea is realistic and viable. (Srpová and Řehoř et al. 2010, 59) This document is a basis which ensures evasion of potential inconveniences of the business and helps to provide useful guidance through an idea of the company. (Entrepreneur 2014)

### 1.1 Purpose of a Business Plan

A business plan can be prepared for many reasons. First of all, an entrepreneur should write this statement and directly knows for whom it is written and what response should be expected. (Entrepreneur 2014)

*Is the intention of the business plan to earn more money?* In this case, there must be taken into consideration to be more fasten on a management team and make yourself indispensable and useful. (Finch 2010, 2) Banks are focused on a desirable cash flow statement and investors are looking for making money of your company and proper elaborating of return on investments. (Entrepreneur 2014)

*Is the purpose of the business to attract new employees?* First of all, the primary focus should be on the more personal development of a corporate. Work ethic, company culture, the location of the company, employee benefits and their opportunities for growing and personal growth. (Entrepreneur 2014)

*Is the intention to use the business plan for internal needs?* It is more important to be focused on intentness on a non-financial page of the business plan. There should be shared ideas, opinions and an entrepreneur should be more focused on a business as a whole unit and be more accurate with goals which should be met. (Finch 2010, 3) The business plan inside of the corporation is also used for decision-making processes and as a control tool in cases of establishing a company at an early stage or during significant changes of the corporation. (Veber and Srpová et al. 2005, 90)

## 1.2 Principles for Writing a Business Plan

It is essential to follow at least, for the most part, defines principles for writing a business plan. These steps intend to be more attractive and show a way how to run a business in the appropriate direction to external subjects which have got available plans of other companies aspiring for their attention. (Veber and Srpová et al. 2005, 90)

- *Be a good listener* – be a part of a group of people with experiences in a business environment and listen to them. These mentors can help to guide the business plan through many obstacles and can give advice. (Shelton 2017, 57)
- *Do not write a business plan in a trice* – individual sections of a business plan should be spread over a period, the author should consult a topic with others, should do research and then overwrite thoughts on the paper. This technique is useful because it develops and improves writing of a business plan. (Shelton 2017, 58)
- *Take simple steps* – a start-up story message is not as much entrancing and favourable as a growth story. A much effective way for creating a successful business is to start with self-financing and then go for financial backing. Taking small steps and not taking a loan appears as a bright way how not to fail in the first five years of entrepreneurship. (Shelton 2017, 59)
- *Understand your target customers, do market research and fill the gap* – a significant factor in complete comprehension of a market is an understanding of your customers. An entrepreneur should know the customer's wants and needs and understand their buying behaviour. This knowledge is related to the competition. Research among the competitors, interview with them and monitoring of their manners to the customer can bring a favourable view of your business. (Shelton 2017, 59)

## 1.3 Types of Businesses

Every business can acquire a different kind of a legal structure. These types of companies have a significant impact on a decision making of a company and influence working in this environment. (Wetherly and Otter 2008, 368) However, what should be taken into consideration is a shareholder profit and overall long-term growth of a company which are major purposes in selecting a proper legal form. Standard forms of business organisations out of the Czech Republic are the sole proprietorship, the partnership, the corporation and the limited liability company which use different restrictions and laws commanded by the

government of a given state. (Urich 2013, 329-330) In the Czech Republic, there are different types of these forms:

### 1.3.1 Natural Persons

In the Czech Republic, there is used the term “self – employed person” and this definition is applied at Czech corporate taxation laws, law for social security and social security and health insurance law for a natural person who has incomes from the entrepreneurship. (Srpková and Řehoř et al. 2010, 67)

- *Sole Proprietorship*

When a person wants to establish a business, the most straightforward way how to get into it is to choose a sole proprietorship. (Morris 2012, 138). In this kind of legal form is often owner also only one employee and is responsible for all debts and acquires all profits of the company. The sole proprietor is responsible for any prosecutions which pass from problems which can be caused by the sole proprietor. (Mariotti and Glackin 2013, 361 - 362) According to Srpková and Řehoř et al. (2010, 68), the Act no. 455/1991 determined the sole proprietorship: “The sole proprietorship is a systematic activity separately operated, by its name, on one’s responsibility to achieve the profit, under conditions set by this act.” (Srpková and Řehoř et al. 2010, 68)

### 1.3.2 Legal Persons

On the other hand, the entrepreneur also has another possibility to choose the form of business as a legal person. In this case, there should be taken into consideration the fact that this possibility is more demanding from the administrative point of view. Legal persons must set up the initial capital and must be registered in the business register. (Srpková and Řehoř et al. 2010, 68)

- *Partnership*

In partnership, the guarantee of the companions for the liabilities is not limited, and the entrepreneur has the attendance at controlling the business. (Veber and Srpková et al. 2005, 66)

1. *General Partnership*

The general partnership is the form of partnership which can be established only for the business purposes, and the title of the company must include the abbreviation of a general partnership. (Srpková and Řehoř et al. 2010, 70) In this business form, at least two persons guarantee for company’s liabilities together and by the entire property. The companion can

be the natural person as well as the legal person, and the profit is divided between partners by the equal share. (Veber and Srpová et al. 2005, 70)

## 2. *Limited Partnership*

This form of general partnership is the component of the legal person which consists of a limited partner and a general partner. At limited partnership, one or more companions guarantee for the liabilities of the company to the amount of the unpaid investment registered in the business register. In contrast, at the general partnership, one or more companions guarantee by the total liabilities. (Srpová and Řehoř et al. 2010, 72)

- ***Capital company***

At the capital company, the guarantee for liabilities is limited, or none and the companions have the only obligation – to bring in the deposit (Veber and Srpová et al. 2005, 66)

### 1. *Limited Liability Company*

At LLC, the companions guarantee for their liabilities to the maximum of the unpaid investment until this payment is implemented and registered in the business register. The company is brought to account for violation of obligations by the entire assets. (Veber and Srpová et al. 2005, 71) This form requires initial capital which is set by partnership agreement – the minimum 200 000 CZK with the minimum deposit of companion (20 000 CZK). (Srpová and Řehoř et al. 2010, 74)

### 2. *Joint – Stock Company*

The last capital company is a joint – stock company which can be seen mainly among big companies. The initial capital is organized to the specific number of shares with the defined value. The guarantee of the company for the violation of liabilities is by the entire assets. Nevertheless, the shareholder does not guarantee the obligations of the company. The initial capital established without the public offer is minimum of 2 000 000 CZK and with the open offer at least 20 000 000 CZK. (Veber and Srpová et al. 2005, 72)

- ***Cooperative***

The main difference between the company and the cooperative is that the dominant function of the co-op is the mutual support of the companions and the self-help. It is a community of an uncoupled number of people (minimum of 5) established for entrepreneurship or provision of another economic or social needs of companions. (Srpová and Řehoř et al. 2010, 81-82) The initial capital is minimum of 50 000 CZK, and the cooperative is responsible for the violation of liabilities by the entire assets. The companions do not guarantee the obligations. (Veber and Srpová et al. 2005, 73)

## **2 BUSINESS PLAN COMPONENTS**

### **2.1 Executive Summary**

The abstract of the final form of the business plan is demonstrated in an executive summary. The significant information should be presented to the reader in a very brief but accurate scheme. The executive summary should not exceed a maximum of two pages and should include information about the properties of entrepreneurship, the vision and mission, how the goals will be implemented and last but not least, the data about finances. The executive summary is a brief description of the whole business plan providing necessary information about product or service, market structure, management team, strengths of a business and finances presented in simple charts. (Koráb et al. 2007, 75)

### **2.2 Company Description**

A fundamental part of every business plan is to acquaint the reader with the basic facts about the company. The section of a company description should include the company's mission, key goals, a legal form of an ownership and the potential milestones that the business want to achieve in a specified period. (Abrams 2014, 68)

#### **2.2.1 Mission Statement**

Every organisation is established to fulfil the proper mission. It includes serving to clients and provides specialised services which could satisfy them. The mission has got different functions which are filled simultaneously:

- The intention is to express a strategic objective of top management and owners of the company whereas strategies should follow the mission.
- Essential is the informative meaning because the mission exhibit the company to the public and as a result, a perception of a company by the public is much better. The existence and long-term strategies of a company are observed by shareholders, employees, customers, and suppliers.
- The inside environment of a company is a crucial element for the behaviour of employees and management. But in the Czech Republic, companies do not let know employees about the mission and the corporate culture, which is perceived as a considerable drawback. (Červený et al. 2014, 14)

### **2.2.2 The Company's Goals**

Goals are a desirable future state of a company which can be achieved by correct operating of a business. In the strategical approach, goals could be expressed by the SMART method where individual letters in the word mark unique characteristics of goals. (Červený et al. 2014, 16)

### **2.2.3 Legal Status and Ownership**

Starting a business requires choosing a proper form of a legal structure. Every type has got pros and cons, and essential is to bear in mind all aspects of electing and select the one that fits you the most. With the oncoming expansion of the business, the legal status can change over time. (Business.gov 2017) Otherwise, all business forms are explained in detail in chapter 1.3.

## **2.3 Market Analysis**

To find the tenable niche on the market and make sure that the business idea has the value and is attractive for potential clients is shown in the market analysis. (Mariotti and Glackin 2013, 39) This strategical technique requires every business plan, no matter if it is it a start-up or already existing business. About changes in the market, the analysis should repeatedly be done every year. For reaching new potential customers, it is important to get the right information from the relevant sources, divide the market into segments for more specific results and know how the market will be growing and how is it measured. The analysis of the microenvironment is presented in Porter's five forces model. (Berry 2005)

### **2.3.1 Porter's Five Forces Model**

With the threat of a competition struggles every entrepreneur and for detection of the degree of affection the market by the competition can be used Porter's five forces model. This technique is invented by Michael Eugene Porter from the Harvard Business School, and it pointed out on the ability of the business to succeed and be profitable. (Martin 2017) The following forces have an effect on the possible threats or in contrast to opportunities for the company. They can operate simultaneously or separately, and the direction of their activity has a significant impact on the profitability of the business. (Srpová et al. 2011, 165-166)

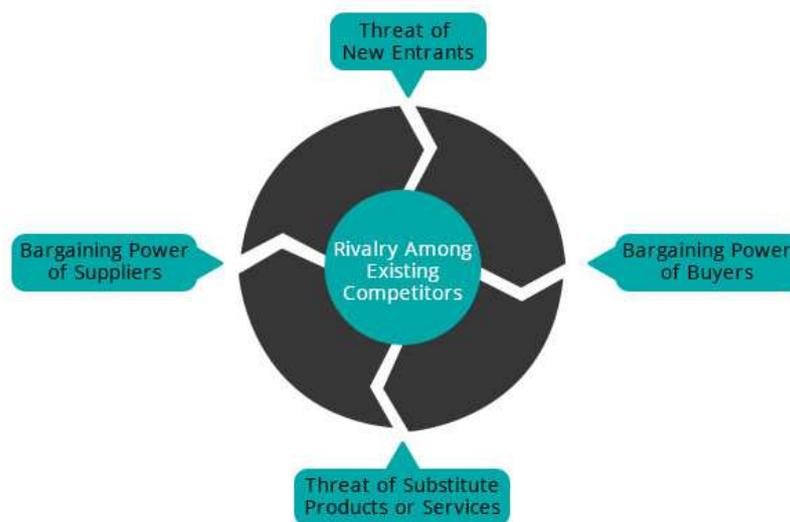


Figure 1. Porter's Five Forces Model

Source: Data from Patwardhan 2017

### 2.3.1.1 *Competitive Rivalry*

An internal competition occurs among the businesses in the same industry as our company. (Koráb et al. 2007, 50) The most dangerous factor for the market is the number of competitors, who could influence the profitability of our company. The most endangered company is the one who has the competition with a large number of similar services or products. If this situation arises, potential buyers and suppliers have more possibilities not to choose our products or services. (Investopedia 2018)

### 2.3.1.2 *Supplier Power*

The most reliable relationship with the supplier can company holds under necessary conditions. In general, the fewer suppliers the business has, the more powerful these suppliers are. If companies have more choices of contractors, they have a better range of selection of products and services and more power they have. (Martin 2017)

### 2.3.1.3 *Buyer Power*

Buyers have some requirements on the product or service. Therefore, the buyer power has specific characteristics which could fulfil buyer's expectations. The urgency can be based on the time, in which the seller fulfils the needs of the customer or the delivery rate. The importance is measured by the added value and uniqueness of a product which is preferred by the client. Finally, emotions and story always bring positive aspect on the perception of the business. (Grundy 2018, 220-221)

#### ***2.3.1.4 Threat of Substitution***

The situation when products or services are replenished by another substitute happens when the client decides to purchase at the seller who offers products of better quality as well as for lower prices. (Jurevicius 2013). These circumstances can be prevented by certain factors. It is recommended to do many activities by yourself and therefore be unique. The equal value can be obtained by the use of various technologies, methods or approaches. And eventually, the sales promotion can be also supported by emotive and positive attitudes. (Grundy 2018, 222)

#### ***2.3.1.5 Threat of New Entry***

In the case of threat of a new entry, the significant is a diversification. Start-up, as well as an established company, can be more diverse, and it can represent the major menace. Competition can have for example better promotion and then became more endangering. (Wetherly and Otter 2008, 15) Established companies wish that the obstacles for a new entry to the market would be high, and on the other hand, beginners want very low barriers to the entrance. If entrepreneurs enter the market, they want to be as much unique as they can. (Mariotti and Glackin 2013, 40)

### **2.4 Marketing Research**

The essential part of an investigative process is the data capture. From the time and financial perspective, the qualitative and quantitative method is the most challenging part of the marketing research and rises from the primary data capture. These methods should be done very thoroughly, mainly because this stage of the study is not easily repeatable. Primarily, important is to choose the right sector of respondents. Collecting the incorrect answers or poorly formulated questions could cause the devaluation of the research. (Táhal et al. 2017, 42)

The fundamental distinctions between the qualitative and the quantitative method lie in the characteristics of phenomena, therefore in the primary specialisation. The qualitative research searches for the reasons why the specific aspects happen, and the majority of the investigative data takes place in the subconscious mind of the consumer. (Kozel et al. 2011, 158) The quantitative research also serves as a predecessor for quantitative data capturing and is managed through the face-to-face interviews headed by the market researcher or also through online techniques. (Clow and James 2014, 96-97) This method is even asking the question “Why?” and is more focused on the content of the acquired data. (Táhal et al. 2017,

42) In contrast to the quantitative method of data capturing which is more focused on the frequency of occurrence of the situation which is happening right now, the qualitative research is interested in the causes why something happened in the past. (Kozel et al. 2011, 158)

#### **2.4.1 Quantitative Research**

According to Táhal et al. (2017, 46), the quantitative research is the method, in which the gathered data are pictured in the chart or the graph and answers on the question “How much?” (Táhal et al. 2017, 46) The final sample of the respondents is a population which provides information about manners, mindsets, and motivations. (Wilson 2006, 135) This type of research is a structured approach and usually is accomplished by the observation and the experiment, however, the more practical tool for the quantitative research is a survey, where respondents express their emotions and opinions by the answering on particular questions. (Táhal et al. 2017, 46)

##### **2.4.1.1 Questionnaire**

The survey method where the data are capturing, and the formulation of the questions must be equal is called the questionnaire. There is no particular sample how the good questionnaire should look like. However, there exist useful rules which improve the quality of a survey. (Clow and James 2014, 323)

Firstly, the questions should be made briefly and clearly and should be aimed at the specific topic. (Wilson 2006, 143). Furthermore, the interviewer should avoid the unnecessary questions which will be irrelevant to the questionnaire. The important is the motivation of respondents to complete the survey. The questions must be designed for the respondents, and they must be capable and also willing to fill the questionnaire. The optimal time for the respondent to keep the attention on the filling the survey is 10-15 minutes. What is essential is not to make too long questions, do not use technical terms and not to ask for the more information in one question. (Táhal et al. 2017, 55-57)

## **2.5 Marketing Plan**

The competitive advantage and uniqueness of the business are best shown in the marketing plan which is precisely the strategical plan of the company. This plan considers the marketing for the start-up businesses but also for already long-term established businesses. (Koráb et al. 2007, 82) The marketing plan deals with three types of problems:

- The choice of the target market

- The determination of the product position
- The decision about the marketing mix (Srpová et al. 2011, 22)

### **2.5.1 Marketing Mix**

Choosing the most effective marketing strategy which is adumbrated in a marketing plan is best shown in the marketing mix. The decisions which business should do every year and do not last long are outlined in 4 P's of the marketing mix – product, price, place and promotion. (Hisrich and Peters 2002, 264) These factors communicate a marketing vision and point out how quickly could entrepreneurs reach the customers. The 4 P's also help to achieve the sales strategy and form the competitive advantage of the business as well as defining the benefits of the product or service. (Mariotti and Glackin 2013, 48)

#### ***Product***

The marketing offer which brings the businesses a long-time customer relationship starts with the proper description of a product and service. These elements are vital points in the marketing mix planning and deliver the value proposition to the target customers. (Kotler and Armstrong 2014, 249) There are some distinction between these two elements. Firstly, the product is defined as more than a real offer which serves for customer's fulfilment of wants and needs, as well as for catching the attention of a market or acquisition use. There are involved objects that can be touched but also entities like ideas, places or for example events. On the other hand, the services are initially intangible, and as a result, the service is not included in the ownership of a business. It provides satisfaction, activities, and benefits offered to customers to make a profit. (Kotler and Armstrong 2014, 248) This element of a marketing mix also encompasses other components such as image, product attributes, branding, packaging, warranty, labelling or delivery time. (Hisrich and Peters 2002, 269)

#### ***Price***

Businesses need to establish the proper pricing strategy which the customers will pay for using the product or service. (Kotler et al. 2014, 76) The good-quality and excellent product will be more expensive than those which are not unique and not of good quality. What should be taken into consideration are costs, freight, markups, and discounts. All of these factors must correspond with the prices which will be adequate for an entrepreneur but as well as for customer who will be paying for this particular product. (Hisrich and Peters 2002, 270) Considering of an entrepreneur to set up low prices is not always a smart step, and this strategy can be seen as a miserable marketing strategy. Moreover, an important is to bear in

mind the fact that the lower pricing as a significant competitive advantage can cause lower profit and lower cash flow. (Shelton 2017, 106)

### ***Promotion***

The promotion is the method of how to engage the attention by the product or service and includes public relations, advertising, and other tools for highlighting the business. (Hawkins et al. 2014, 18). The promotional plan is designed regarding the budget, the time needed for the preparation of the project and specific method used for the promotion. The paid form of promotion is advertising, which can be seen in media such as radio, the Internet, television, magazines or newspapers. For free improving the company's image by the public events are used public relations and for other personal communications and in-person selling is used direct marketing. (Mariotti and Glackin 2013, 49) The sales promotion which is realized at ultimate consumers includes bonuses (price advantages), free samples, competition for consumers or loyalty cards and customer clubs. (Srповá et al. 2011, 26)

### ***Place***

Setting the right price for the product or build a good relationship with the customer is not the only way how to design the marketing plan properly. What is essential is to create a supply chain which also allures potential suppliers or distributors, and which will generate an overall relationship with both sides. The supply chain is composed of upstream and downstream formulas. Supplying of finances, components, raw materials or information for creating a product is upstream. By contrast, the downstream lies in distribution channels used by marketers to create the right connection between retailers/wholesalers and customers. (Kotler and Armstrong 2014, 362)

## **2.6 Management and Organization**

Another vital part of the business plan is creating a good management team. The personnel establishes the character of the company. They are in daily communication with partners and customers and represent the company. Deciding which staff to choose is significant for the employer and once that they have the vision about them, essential is to write everything on the paper and try to find these which fits the company culture the most. (McKeever 2011, 153) The company can have the unique and excellent product, but a scale factor for investors and their potential investments is skilled and experienced management team. On the other hand, if the entrepreneur creates a business plan for internal purposes, an assembled list of strengths and weaknesses of the employees can help with the proper filling of a particular job description. (Abrams 2014, 230)

## 2.7 Financial Plan

Almost the last and essential part of the successful completion of a business plan is a financial plan. It shows the vision and also desires of the business expressed in the cash flow. It verifies the fact if the company will be real and it persuades a potential investor about its productiveness. (Koráb et al. 2007, 127) The financial plan consists of essential statements which show the effectiveness of the business. (Abrams 2014, 287)

Firstly, it is the income statement, where the entrepreneur shows the initial costs as well as the operating costs. The start-up expenses include items which the business needs disposable and only for the first time. Operating costs are expenses which are monitored each month for a smooth or unprosperous run of the business. Apart from costs, the income statement deals with revenues and profit of the company for each period. When the expenses are deducted from revenues, the result is a profit or loss. (Ward 2018)

Another part is a balance sheet. A recommended process for start-ups is to create a monthly overview of invested equipment and the liabilities of the business. The purpose of a balance sheet is to know what the company owns and on the other hand, what the company needs to pay back. The result is the balance between these two parts and a following financial situation of a company. (Investopedia 2018)

The changes which exist on the balance sheet, are exhibited in the cash flow statement. This third financial form is measured monthly, annually or quarterly and creates the picture of how much money an entrepreneur has right now on hands. The flow of cash into business or out from the company and sources of funds are two significant parts of a cash flow statement. (Entrepreneur 2015)

Aside from mentioned versions of the financial plan, there are other significant factors which should be referred. It can be sources of funds, which embrace the financing of the business and how this money are invested. Break-even analysis serves as the indicator of the profitability of the company, and in a nutshell, it is a relationship between costs and revenues. In the financial plan, there also can be included start-up costs or assumption sheet. (Abrams 2014, 291)

## 2.8 Risk Analysis

In conclusion, even the best business plan carries the particular degree of insecurity. To prevent the negative consequences of the potential development of specific risk factors is used the risk analysis. It is essential to have the plan supported by best reports, checked the project up by the experts in their field or have the plan based on data produced by the

prestigious agencies. On the other hand, entrepreneurs should contemplate the fact that the real outcomes would differ from expected ones, regarding all these factors. In general, the more careful is the risk analysis accomplished, the better and more secure is the planning of an entrepreneur by measuring of usability and quality of the final plan. (Koráb et al. 2007, 89)

The factors which should be analyzed regarding risk assessment include:

- *Market risk* – the product does not need to correspond with the target market, and the problems with market changes may occur.
- *Competitive risk* – the entrepreneurs should keep the attention on the situations how the competitors would react on the penetration of the business on the market. (Abrams 2014, 148 - 149).
- *Product risk* – the price of the product can be too high, the quality of the product or the demand would be insufficient.
- *Management risk* - the team, can be unproductive and prospective conflicts among the management can occur.
- *Quality risk* – the risk of customers' loss, the poor quality of product and subsequent negative references or devaluation of an image of a company.
- *Cash-flow risk* – the business can lose finances, there is a risk of losing the liquidity or the wrong control over financial operations. (Koráb et al. 2007, 90)

Every investor who looks at the business plan needs to know that the entrepreneur is prepared for the risks that can happen. Increasing the trust of investors in the business plan is the key to getting the fund. However, even the entrepreneur receives the funding; the problems could occur. This chapter summarised the factors which need to be established for the proper operation of a business. (Robbins 2004)

## **II. ANALYSIS**

### **3 EXECUTIVE SUMMARY**

#### **Company description**

The children's fun centre will be a family-friendly place where families can enjoy time together. Children have a lot of possibilities to let off steam, and at the same time, their parents can watch them with a tasty dessert or the coffee. There will be prepared two big indoor playground boxes. One will be for children until four years of age and second one for children from 4 to 12 years of age. They can also evolve their abilities in education corner where will be prepared games which will support their perception and skills. Apart from these services for kids, there will be provided other activities which will serve children as well as parents. They could cooperate on courses which evolve their body conditions and also creativity.

In the menu, there will be offered only non-alcoholic beverages, lemonades, smoothies, drinks for children, coffee or tea and also sandwiches, Panini, wraps, salads, desserts and other complementary goods for children as well as for parents.

The author occupies the opinion that the business should grow up from small steps to the bigger ones. Therefore, the company will not provide many activities from the early beginning. The owner considering opportunities for following months or years. It includes cooperation with kindergartens and schools or summer camps during the summer. Another improvement could be increasing frequency of courses for children and parents, preparing additional activities like competitions, animation programs, thematic days, overnight stay for children, babysitting etc.

#### **Market opportunity**

Nowadays more and more mothers complain about lack of places where they could sit and enjoy time together with their children. Most of them try to solve the problem with the areas where is not any children's corner and therefore they cannot be there for a long time. Children need some space for releasing their energy and their parents also search for places which could bring entertainment for their children for a longer time. This centre will serve mainly for this purpose, and due to the impressive location in the centre of Zlín, there could be the substantial possibility of a high visit rate.

#### **Competitive advantage**

In Zlín, there are established many cafés which have got a kid's corner. Otherwise, the size of these facilities is incomparable to this project. These cafés do not serve children but mainly to adults. Their kids do not endure there for ages. Vice versa, for a short period, they

start to bother their mothers and want to play on a playground with their friends. Based on these facts, this centre could be a great opportunity for everyone who likes entertainment, for adults as well as kids and for those who do not get upset after strident noise. The competitive advantage is also the location of the company. In the centre of Zlín, there is no such a fun park which is close to many shops, restaurants and official institutions. Near the children’s fun centre, there is a bus station as well as a trolleybus. Another competitive advantage is a lower entrance fee for children than a competition. A big benefit is that parents have got their entrance for free. In Figure 2, there is shown the exact scheme of a children’s fun centre.



Figure 2. Children’s Fun Centre

Source: Author’s creation

## 4 COMPANY DESCRIPTION

The new children's fun centre is a vast area which serves mostly for children from the age from 2 years to 12 years, but there can also be babies under two years of age because there is established a unique space for these little ones. Other customers are parents of these children who must be there with their kids. This centre does not provide a service of babysitting yet. Thus they should supervise their children in play areas. Parents and their children can spend there the time together, and they can play there, have a rest or a have a meal together.

### **Mission Statement**

The children's fun centre will be a family-friendly play area aimed at offering high-quality services for children and adults. The primary intention of this business will be established a place where people can be together with the primary emphasis on kids. In the centre, no one will be looking at you through their fingers, no one will be fed up with the noise of your children, and everyone can enjoy there a lot of fun. The employees will be partners with the potential customers, the centre will create with the clients as well as employees a community and the personnel will look after satisfaction and entertainment of the clients. In Zlín, there is a shortage of this type of business where the primary focus is on children, parents and their general welfare. Therefore, the owner assumes that this play area will become attended by many families each day and will create a significant reputation thanks to excellent services which will offer.

### **Purpose of the Business**

The goal of this business is to attract people who cannot go to the café or restaurant with their children. In today's time, many companies of this type prefer calm environment and do not modify their company culture for kids. They assume that children are vociferous and restless thus they could disrupt the background of the company which serves mainly for adults. If they create a kid's corner, it is only a tiny part of the restaurant or café where children do not stand out for a long time.

An effective way, how the owner could measure the goals of the business is a SMART method based on which the goals will be achieved. As far as concerned the company, the owner wants to create a company culture with a family hinterland. The goal is to fit wants and needs of children because there is quite an absence of places like this centre. The purpose is to entertain kids by playing boxes where they could let off steam, to evolve children's fantasy and ability to create social relationships by the interactive game corner. Another goal

is organising special thematic days which will attract children's attention, and parents could cooperate with them on specialised tasks. Becoming popular among families and providing excellent services for them is the aim of this business.

### Opening Hours

From the market research, there is evidence that people will be attended the children's fun centre mostly at the weekend and less frequently during the week. Based on these facts, the centre will be open on Saturday and Sunday from 9 to 19 o'clock. The necessity of all-day opening is vital because, regarding the questionnaire, 143 respondents answered that on these days will attend the centre the most. On the other hand, the owner can't build up these opening hours only upon this group of people. There need to be taken into consideration all the citizens thus on weekdays, the centre will be open one hour later until 18 o'clock, apart from Friday. The owner was considered special activities which will be specified during the trial operation. Otherwise, these activities (creative courses, yoga for children and adults) will be held on Wednesdays and therefore, this day will be opening hours from 11:30. Other thematic days (the carnival, the competitions or the animation programs) will take place every week during any day which will be specified in advance. On Monday, the centre will be closed because of the low probability of the visit rate after the weekend. The opening hours are adjusted based on the questionnaire, but the changes may occur after launching a business.

Table 1. Opening Hours

<b>Opening Hours</b>	
<b>Monday</b>	CLOSED
<b>Tuesday</b>	10:00 - 18:00
<b>Wednesday</b>	11:30 – 18:00 9:30-11:30 (courses)
<b>Thursday</b>	10:00 - 18:00
<b>Friday</b>	10:00 - 19:00
<b>Saturday</b>	9:00 - 19:00
<b>Sunday</b>	9:00 - 19:00

*Source:* Author's creation

### Legal Status and Ownership

For obtaining a trade license, the owner needs to specify the exact type of a sole proprietorship. According to Bravencová (2018), for establishing the children's fun centre, there need to be determined two classes of trade. The form of ownership of this business is

a sole proprietorship by natural person Barbora Ambrožová who has direct control over most of the issues.

According to Act No 278/2008, the first type of trade is an unqualified notifiable trade, and the category is running of cultural, educational and entertainment facilities, an organisation of cultural productions, entertainment, exhibitions, trade shows, shows, sales events and the similar ones. According to the Trade Licensing Act, some conditions need to be met. Firstly, achieved 18 years at minimum, competence for legal acts and at least a criminal integrity.

For the occasional babysitting which could be the opportunity for the owner, the second type is an unqualified notifiable trade and category is providing services with the personal character and for the individual hygiene. With this type of trade, the owner can provide babysitting for children over three years of age as well as occasional short-term babysitting including children under three years of age. (Bravencová 2018)

The centre won't be providing the serving of main dishes, and therefore there is no need for the arrangement of vocational notifiable trade (catering service).

## 5 MARKET ANALYSIS

### 5.1 Porter's Five Forces Model

#### 1. Competitive Rivalry

Due to market analysis, in Zlín, there exist some of the potential competitors who would probably endanger a new children's fun centre. The research among competition was made in the surroundings of 5 km from the centre. The biggest and the most important competitor is *Toboga Galaxie playground* in Zlín.

This playground is situated in Vršava which is far away from the centre. This could be the most harmful factor for families that could influence potential perspective on a new children's fun centre which would be situated in the centre of Zlín. The Toboga Galaxie offers a lot of services like a children fun park, restaurant, hotel, and wellness. This significant number of products lure a lot of customers for different types of services. The children's fun playground has over 2500 per square meters and is the biggest one in the Zlín region. The attractions in Toboga Galaxie playground are space shuttle, climbing wall, trampolines, jumping castle, galactic slide, multifunctional climbing frame, shooting range, go-karts and bikes, a kid corner, table games, multipurpose pitch, adrenalin slides and pedal vehicles. This offer is exciting, and children of any age have a field day.

Restaurant in a park is open every day from 11 a.m. They offer an everyday lunch menu (80 – 199 CZK), and one dish is always a low-calorie. One of their unique offers is that when a customer spends more than 300 CZK on meals, different than lunch menus, he/she gift a voucher 1+1 to the park (one person pays an entrance fee and the second one is for free).

Table 2. Restaurant menu (CZK)

Restaurant menu (CZK)	
<b>Soups</b>	30-49
<b>Pasta and Risotto</b>	109
<b>Fishes</b>	135-219
<b>Pizza</b>	89-119
<b>Salads</b>	125-135
<b>Desserts</b>	35-69
<b>Kids Meals</b>	45-89
<b>Side Dishes</b>	16-42

Source: Author's creation

Table 3. Toboga Galaxie Opening Hours

<b>Toboga Galaxie Opening Hours</b>	
Tuesday – Friday	14:00-19:00
Weekends, Holidays	10:00-19:00
Thursday	9:00-11:00
Galaxie for Adults	19:30-23:00
Creative courses for Children	9:30-15:00
A Night in Galaxie for Children	18:00-9:30

*Source:* Author's creation

The prices for entrance are defined from 79 to 199 CZK; it depends on the number of hours spent at the centre. Another negative side of Galaxie is that the centre requires the charge for adults.

Table 4. Toboga Galaxie Entrance Fee (CZK)

<b>Toboga Galaxie Entrance Fee (CZK)</b>			
<b>Days</b>	<b>Children from 2 years</b>	<b>Adults</b>	<b>Family</b>
Tuesday – Friday (All day)	159	109	499
Tuesday – Friday (17:00-19:00)	119	79	
Tuesday – Friday (1 hour)	79/80	69/40	
Weekend (All day)	199	139	599
Weekend (17:00-19:00)	159	109	
Weekend (One hour)	99/100	69/70	

*Source:* Author's creation

### ***Slunečnice Café***

This integrated centre provides social services and employs disabled people and is situated quite near the city centre. Slunečnice offers café, two children's areas, birthday parties, workshops, seminars, lectures, graduations, weddings. It is not primarily a children's centre, but parents can spend their time with children either in the indoor children area or the outdoor space. Centre offers coffee, beer, desserts, pancakes, cocktails or toasts.

### ***Cake Shop Kafárna Panorama***

In this cake shop situated in Jižní Svahy, you can find many desserts, cakes, coffee, waffles, a place for adults, but the tiny area for children, only a few toys on the carpet in the corner of the cake shop. The Kafárna Panorama is rather a café than children's fun centre.

### ***Children's Centre Beruška***

This children's centre is located in two places – Jižní Svahy and Ševcovská street (quite near the city centre), where the leading service is kindergarten for children from 12 months to 5

years. This centre offers also babysitting for 120 CZK/hour. This centre is not typical children's fun centre but rather kindergarten where are also provided many courses for children and their parents (yoga or dance classes).

#### ***Kid's Play Area Zlaté Jablko***

This area is situated in Golden Apple in the centre of Zlín. The location is perfect, and the children's area is open from 9 a.m. until 9 p.m. The price for the first hour is 40 CZK, but this centre is not typical for the family because it offers only the babysitting. The play area is suitable for unaccompanied children from 3 to 12 years of age. Younger children up to 3 years of age can visit the play area at any time when accompanied by parents.

#### ***Kavárna Továrna Café***

Kavárna Továrna is the café, not the children's fun centre but it is one of these cafés which has a tiny children's area at the corner of the café. There are a few toys for small children where they can play, but the huge disadvantage is that the place for them is so tiny that there can't be many of children. But moreover, this café is situated in the centre of Zlín and has a lovely interior and offers many of homemade desserts, lemonades, and delicious coffee.

#### ***Jogurtovna***

This facility is established in the centre of Zlín city. The location of this place is perfect because the café is situated near to the Golden Apple, to the bus station or shops. They offer pancakes, frozen yoghurts, waffles, salads, soups, desserts, smoothies and some quick dishes. In this facility, there is also a children's area which is quite big, and it fits parents and families because children can enjoy there a lot of fun. On the other hand, it is not tailored to purposes only for entertaining of children.

#### ***Kamarád Nenuda***

It is a family centre where is a chargeable playground area (60 CZK/hour) which is open on Monday (9:00-10:30) and Wednesday (9:00-10:00). Kamarád Nenuda offers the creative courses for children, adults and also babysitting at the centre or in households. They provide service to children picking up from the kindergarten or school and educational programmes.

#### ***Other competitors providing creative courses or yoga activities:***

Moje Dílna, DDM Astra Zlín p.o, Centrum pro rodinu Zlín z.s., Ostrov radosti - Středisko volného času, DOMINO Zlín, Aktivně životem o.p.s.

## 2. Supplier Power

Since the main content of the children's fun centre is not to serve as a restaurant but mainly to provide a best-quality service for families and children that they could feel comfortable, the selection of potential suppliers could be different first months and after few years. The owner is a beginner in this field, so there is a list of suppliers who could fit the centre the most for the start of a business.

- **REATEK** – after consideration of proper supplier of the indoor playground components, the author has chosen this contractor because of a good and proven quality of the product. They offer indoor and outdoor playgrounds, kid's corners, outdoor fitness playgrounds, and trampolines. For the children's fun centre, the owner needs to buy an indoor playground of proper size (12x10x5 meters per square) and a smaller one (6x5x2,5 meters per square). The visualisation of playgrounds is seen in Chapter 5.
- **IKEA** – another vital part of a centre is equipment. It contains tables, chairs, reception bar, sofa, and decorations. The IKEA is a well-known producer of furniture, decorations and many kinds of equipment. From this supplier, there is guaranteed quality, distribution and installation of a product.
- **PEXI** – at the centre, the author also considered the place for children where they could show their creativity and play with toys and games, draw on board and so on. For this purpose, the excellent choice of supplier would be PEXI, who secure all of these needs for a reasonable price.
- **EURONICS** – there is a need to own a freezer, a microwave, a blender, dishwasher microwave and other kitchen equipment. This stuff will be ordered from the Euronics supplier because of professional level of quality of a product and a reasonable price.
- **Makro Cash&Carry** – food, drinks and complementary goods will be ordered via Makro Cash&Carry because it is near Zlín city and they offer acceptable prices. One disadvantage is that the buyer needs to pick up the good by himself.
- **Tom's Pizza** – after consideration of many choices, a Tom's Pizza is very suitable supplier because of their offer. They produce many types of pizza, muffins, triangles (quesadillas) and chicken wings. Delivery is once a week, and order is minimum one day before the delivery. The prices are also acceptable (45 CZK/pizza). The significant advantage is that the supplier borrows an oven for free.

- **Ovocňák** – a fresh and not chemically treated fruit and vegetable juices are vital for children and their health. This is the reason why the owner has chosen this supplier. They also offer puree which could be an excellent opportunity for selling to the youngest kids.
- **La Boheme Café** – the great benefit of La Boheme Café supplier, is that they provide a quality and a big range of products. Firstly, a coffee from many parts of the world (East Africa, Central America, South America, Southwest Asia), and tea (Green Tea, Black Tea, White tea, Oolong, flavoured tea, fruit tea, organic tea, jasmine and flower tea, blooming tea or tea without caffeine). They offer coffee and tea cups for free as well as paper cups for coffee to go.
- **Prostě sladce – Dorty aj. Od Kristýny** – this woman provides the quality service of sweet supplies. She is a professional baker, and she will supply the centre with homemade desserts and cupcakes. She is from Nedachlebice, and the delivery will be by herself or by the owner, it will depend on the agreement. Desserts are vegan-friendly, sugar-free or classical. She also produces her homemade decorations, and she will arrange them at the centre for free, and it will serve as a promotion for herself.
- **Svět bedýnek** – this supplier offers many farmer's products especially for children. The significant component is additionally fruit or vegetable feed for babies, puree, children tea, or syrups for homemade lemonades.
- **Crocodile** – the supplier of fresh baguettes, wraps, sandwiches, and Panini will be Crocodile. They transport the offer of a buyer to the store seven times a week, and they also repurchase unsold goods with the full refund. Crocodile borrows a refrigerant showcase and wood boxes for products for free. With this offer is also connected the service of these facilities.
- **PepsiCo** – the supplier of Pepsi, Mirinda, 7up, Toma or Lipton will be PepsiCo because of their strong reputation and well-known brand. They also provide service of borrowing the fridge for these products.

### 3. Buyer Power

The potential customers of a new children's fun centre will be people who have children, people who like to spend time with kids or people who take care of someone else's children. The most prominent group of potential buyer power would be mothers who are on maternity

leave or mothers with their friends who could spend time together with their children in a fun park. The potential customers could also be both parents with their kids, only fathers with their children, grandparents or siblings. Due to a small offer of these services for children in Zlín, the owner presumes that people will be willing to pay for this kind of service. From the research, there is evident that most of the potential customers will be willing to pay 80 – 100 CZK for the entrance for the first hour and the prices for all day entrance will be specified in Chapter 7.1.

The owner thought about an opportunity to establish also the service of babysitting. This kind of proposal is in negotiations, and the potential customers for this service would be people who are busy, want to give their children to the hands of trained workers and to attend to what they need. There are many of places where is this service offered but the owner contemplated that this opportunity could bring new customers which leads to a higher profit.

#### **4. Threat of Substitution**

The substitution of a new children's fun centre could be kindergartens. Almost every child attends this type of an educational program for preschool children. This fact indicates that children enjoy a lot of fun with their friends there and they do not have such a great need to visit this type of service. Parents pick up their child about 3 pm after their work and immediately need to go home and prepare children for the next day or have another particular activity and do not have time for spending a few hours in the children's fun centre.

Another substitute could be for example creative courses which children attend after their school or kindergarten. The new children's centre will offer these special activities and events for kids (birthday parties, innovative classes, carnivals, animation programs, etc.) and nowadays, there exist a lot of centres or associations which organise programs similar to the activities which are offered in the new children's fun centre.

The other possibility of the substitution is swimming pool in Zlín (Městské lázně Zlín). Children can go there with their parents and can spend their time together. It is a wholly different type of business, but when the owner considers it, the swimming pool could be a place which can replace a children's fun centre.

The substitution which may be a threat is also a McDonald. They offer big space for seating but also a small kid's corner which is for free.

The last options which could substitute the centre are "Domovy dětí a mládeže" which are state-funded organisations and in Zlín there are three types of these organisations. They

offer educational programs, summer camps, courses, clubs for kids and any events for the public.

### **5. Threat of New Entry**

Children need to be entertained by people, by each other, by special services or by accessories which leads to their satisfaction. The threat of a new competition could frighten every business. A potential new competition for a children's fun centre should be more children's areas in cafés in Zlín. This type of service for children could bring more parents, mothers or fathers with their children to cafés and there would be no utilization of a children's fun centre because children will be there with parents, with their friends and there probably will be no entrance fee, only pay for the purchase order.

## 6 QUESTIONNAIRE

The research was done by the web page vyplnto.cz because it allows answering to more than one hundred of respondents. It is quantitative research made via an online questionnaire and via printed versions. The author put the online survey on Facebook pages where were participated mostly parents and mothers from Zlín and Zlín region. Printed questionnaires were given to parents in primary schools and kindergartens in Zlín region to fill in. In Table 5, there can be seen all places where they were given, teachers with whom author communicated and how many of them were filled in.

Table 5. Paper Questionnaires

<b>Paper Questionnaires</b>		
<b>School/Kindergarten</b>	<b>Teacher</b>	<b>Number of respondents</b>
Kindergarten in Napajedla	Marcela Sedlářová	12
Kindergarten in Halenkovice	Dagmar Holásková	15
Kindergarten in Otrokovice, Trávníky	Marie Válková	21
Kindergarten in Ostrožská Nová Ves	Hana Kocábová	20
Primary School in Halenkovice	Bohdana Ambrožová	9
4 <sup>th</sup> Primary School in Zlín, Komenského	Pavčina Absolonová	19
Primary School in Roštín	Jaroslava Plachá	9
5 <sup>th</sup> Primary School in Zlín, Komenského	Alena Janásková	22

*Source:* Author's creation

In survey was participated 183 respondents. Online questionnaires on the internet were 56, and printed versions were 127. The research was kept from 27<sup>th</sup> November to 27<sup>th</sup> December 2017 and had 13 questions. The average time of filling the questionnaire by respondents was 2 minutes and 17 seconds. All graphs are attached in Appendix P IV and they were created by the author herself in Excel and they were made pursuant to results from the online and printed survey.

**Question 1: Do you visit children's fun centres with your kids?**

The first question was submitted just to find out if people are globally interested in visiting of children's fun centres with their kids and if they like this type of activity during the week or weekend. 92% of respondents answered that they visit these centres and only 8% of them do not visit them. These results show that people like to spend the time with their children in fun centres.

**Question 2: Would you appreciate a new children's fun centre in Zlín?**

The second questions showed that most of the respondents would appreciate a new children's fun centre in Zlín. There were 97% of people who liked the idea of a new centre and 3% of respondents who disagreed with the sense of a new place for children in Zlín. This result is very positive because there can be seen that in Zlín are not so many places where parents can go with their children and spend there time as a family. This question was for author fundamental because if the result were opposite, it would indicate that this type of project will not be desirable.

**Question 3: Where do you live now?**

The reason for the third question was to find out if the new children's fun centre would also be visited by the customers from another part of Zlín region, not only from Zlín. The research has shown that the most prominent part of respondents is from Zlín district (38%) and this result was not as much surprising because the online questionnaire was put on Facebook pages which attended people mostly from Zlín and its surroundings. On the second position was Zlín town (33%), but the very positive fact is that also 16% of respondents who agreed with the idea of new children's fun centre in Zlín were from Uherské Hradiště district which is not so close from Zlín. So, they would be willing to get to Zlín from the more distant area than the centre would be situated. Last districts were Kroměříž (10%) and other parts of Zlín region (3%).

**Question 4: Do you have kids whom would you visit children's fun centre with? If so, with how many?**

The next question showed that respondents would visit children's fun centre mostly with two children (55%). It indicates better conditions for the author because there will be more customers who would pay the entrance fee. Respondents with one child were 28% and in the last position were people with 3 and more children (17%).

**Question 5: Would you appreciate a visit of the children's fun centre in the centre of Zlín town with the possibility of entrusting your children to hands of professionals who will take care of your children and you would carry out everything you need?**

The author was submitted the question number 5 because of potential possibility of engaging babysitting. The aim was to find out from the market if this service would be desired or not. The research has shown that 50 % of respondents would visit a children's fun centre and also would utilise the assistance of babysitting. It is a definite aspect, and due to these results, the author could classify this service to potential opportunities for the project. Another 44% of respondents would visit the centre but not utilise the babysitting service. Only 3% of potential customers would use babysitting, and only 3% of them will not use any of these possibilities. Finally, these results indicate that this type of service is needed and the probability of using children's fun centre is quite considerable.

**Question 6: What would you appreciate in a new children's fun centre?**

The next question was submitted to find out which types of facilities could be situated in the children's fun centre. The author put some ideas to the questionnaire, and there are shown some useful models which could be utilized in a business plan. The best results had indoor playground equipment with 21% where could be situated for example monkey bars, toboggans or slides. Second place (17%) had seating for parents which include restaurant, café or relaxation niche. This type of facility is the most common and useful because parents should have some place for themselves. Respondents also agreed on instructive games for kids (17%). Events for children (15%) included birthday parties, special creative days, carnivals and many more activities would be very profitable and essential because children's fun centre would be the ideal place for kids where they would enjoy a lot of fun with their friends or parents.

**Question 7: Which types of meals would you appreciate in a children's fun centre?**

In this question, the respondents have chosen at least one of the possible answers. Results are surprising because a lot of respondents would appreciate healthy food for them and their children. In a greater half of responses (56%), people would prefer meals with the higher proportion of fruit and vegetable. This fact indicates that people care about their and their children's healthy lifestyle. Only 24% of respondents would prefer classic meals including hotdog, pizza, French fries, tortilla, salty pastry, etc. 11% of potential customers would prefer sweet meals including pancakes, fruit dumplings, mashes, waffles or sweet pastry. The last 9% is for gluten-free or vegetarian meals. This research has shown that the author should specialise on preparing meals which are healthy and contribute to a healthy lifestyle. But the menu would consist of both healthy snacks and classic meals.

**Question 8: Which day would you visit a children's fun centre?**

According to this chart, from these results is evident that potential customers would prefer visiting of centre mostly at the weekend (66%). Due to this percentage, the centre would offer the most of events and special activities for the weekend. There would be the highest movement of people. During the week, there also could be provided with some courses for children to fulfil their needs after school or kindergarten.

**Question 9: At what time would you probably visit a children's fun centre?**

From this chart can be seen that a lot of respondents (41%) have chosen to visit of fun centre in the afternoon as the author expected. So, at this time in the centre would be occupied the majority of employees. Respondents could choose at least one of the possible answers, so evidently, their second most frequent option was the general answer that it depends on the situation, however, the centre would be open until 6 o'clock and at the weekends until 7 o'clock. Due to more considerable interest in the afternoon attendance, the owner contemplates possible evening open hours for example once a month only for variegation. 22% of respondents have chosen the option of visiting the centre in the forenoon, and only 3% of the potential customer would prefer the morning visit.

**Question 10: With children with which age group would you visit a children's fun centre?**

In the next question, the owner asked for the age group of children who could visit the centre. This chart was submitted for unique needs of these groups of kids. Children of all groups of age need different types of toys and could play with the single games only for their age. In the centre, there should be some restrictions which are related to special toys, and they can be used only by some age groups. The research has shown that the centre could visit children mostly from the age from 2 years to 8 years. Only 15% of respondents have chosen age group of 8 years to 10 years, and the least likely option (2%) were children from 10 years to 12 years. These results indicate that the owner will be more focused on the facility of the centre for younger children than eight years.

**Question 11: What price would you be willing to pay for your child for the 1<sup>st</sup> hour of entrance without possibility of babysitting?**

The owner asked respondents also for the optimal price for paying the first hour of the entrance for their child. The owner set the prices due to research among the competition around the nearest area. The results showed that the majority of potential customers would pay from 80 to 100 CZK for the first hour of the entrance (83%). The suggestion is that people do not want to spend more because it is only the first hour and does not include

babysitting. This service would be paid separately which will be dependent on potential customer's needs. Another possibility was from 100 to 120 CZK for the first hour of the entrance. This option would choose only 17% of respondents. Due to these result, the owner should set the prices in the lower position.

**Question 12: What price would you be willing to pay for your child for the all day without possibility of babysitting?**

The last but one question was submitted for the setting of optimal prices for entrance for the all day for children without babysitting. 46% of respondents would choose the lowest rate (159 – 169 CZK/all day) but very surprising was that people also wanted other higher prices. For example, 23% of people would be willing to pay 169 – 179 CZK for all day and 21% of them would choose the highest price 189 – 199 CZK for all day. This fact indicates that people could pay more money for an excellent service. This fact is a good opportunity for the owner because there could be established prices a little bit higher to make a better profit. There also should be special offers, discounts, and packages.

**Question 13: Would you like a children's fun centre situated in the area of the former Svit area in Zlín?**

The last question was submitted for the reason of the appropriate location of a children's fun centre. The owner founded a few possibilities of a centre's placement. Due to Svit area which should be a new culture, shopping and educational centre of Zlín, the location was considered as the best place for the situation of the project. The first option was a location in department store OD13 and the second possibility was in the Šedesátá street. The owner asked the respondents if they would agree with this location and 66% of them are for this placement. Other 27% of people do not care whether the fun centre would be in a Svit area or not and only 7% would not agree with this location. The owner would stick to the original plan and would situate the children's fun centre in the Svit area.

## 7 MARKETING PLAN

A marketing plan is an essential tool for establishing a functional business. For gaining customers and clients, the owner needs to choose a proper marketing strategy, in this case, a marketing mix. What is essential is to put together all factors of the marketing mix and define the appropriate unit which fits the children's fun centre and reach the business objectives.

### 7.1 Marketing Mix – 4Ps

The best choice of suitable and useful tool for the fulfilment of customers' wishes and owner's offer is a marketing mix where are described all elements which indicate why the customers should buy the service and should attend the centre.

#### 7.1.1 Product

To attract the customers, it is a necessity to establish an accurate list of all products and services which the centre will be offering. The products will consist mainly of food, beverages and complementary goods for children. The service provided by the fun centre and the employees will be composed of activities and unique offers which will satisfy wants and needs of families and which will create an outstanding company culture.

#### *Services*

The primary intention of a children's fun centre will be obtaining a children's interest and create for them the environment where they could release their energy, meet new friends and be the significant part of a community with their families. The services of the children's fun centre are listed below:

- *Activities:*

Due to the increasingly more frequent demand for *babysitting* caused by the busyness of working parents, the owner thought about the opportunity for establishing this service for parents. After preceding agreement, there will be trained staff who will take care of the children and ensure the security and satisfaction of a child. This service will not take place from the early start of running a business, but the owner will do the research among the customers for detecting the specific demand after babysitting.

Regarding the increasing interest among people for the healthy lifestyle, the owner has proposed the *Yoga for Children and Adults* which will take place on Wednesdays under the leadership of an old hand. The yoga classes will last 50 minutes, and the principle will be to engage parents and their children to the mutual cooperation. The classes will be a frame regarding children games whereas children and adults will learn the right attitude, the proper

breathing, and relaxation. All these exercises will be conducted with children's motives and aids. Concerning the fact that the centre will be in the early beginnings, there will be only 2 activities on Wednesdays meanwhile.

Second types of courses are *Creative Days for Children and Parents*. Every week, there will be held a different kind of classes. The children will be able to try creative techniques of painting with their parents, they will try to create products from the paper (postcards, paper wishes, boxes, animals, etc.), from the beads (jewellery), products from the crepe, carton, fabric, etc. Children will evolve their fantasy, imagination and emphasise children's emotions. All the necessary material (colours, glue, scissors, crayons, and plenty of papers and cartons for a variety of painting and drawing ideas) will be prepared for customers in the centre and will be included in the price of the course. With the subsequent potential growth of interest among customers, the owner will offer more classes during the whole week.

- *Events*

Every child who will have a birthday on the day he/she visit the children's fun centre, he/she will get the *free birthday entrance* for all day. Apart from the free admission, there will also be an opportunity to arrange a birthday party at the centre on request of the customers.

Once every two or three months, at the weekend, there will be arranged *Carnival* for children where children will play games, sing songs, compete, dance and enjoy a tombola or painting on the face.

Considering all of these activities and events, the owner needs to bear in mind a GDPR (General Data Protection Regulation), which is set of rules which must be observed. The main reason is the possibility of taking photos of children at the centre. Both sides (owner and parents) need to sign a cheque, and the owner has to store these cheques for this legislation.

### ***Products***

- **Food**

In the centre, there will be offered menu consisted of many types of baguettes, wraps, Panini, sandwiches, salads from fruit or vegetable and pizza. The menu will also include typical fast food like French Fries and hot-dog. From the sweet bar, there will be homemade desserts (classical, sugar-free, raw), homemade cupcakes with various fillings and toppings. There will also be complementary goods (ketchup, mayonnaise, nuts, potato crisps, vegetable crisps) and children snacks like biscuits (whole grain and whole wheat, cereal), snack bars,

candies (chocolate bars, chewing gums, lollipops), cookies etc. The margin of the most favourite food will be 50% and the less preferred 35-40%.

- **Beverages**

In the centre, there will be offered many types of coffee, non-alcoholic drinks, smoothie (fruit and vegetable), yoghurt drinks, lemonades, tea and the last but not least, drinks for children.

### 7.1.2 Price

All prices are set based on the research among competition and results from the questionnaire. In Table 6, there are shown prices for the entrance fee to the children's fun centre which are set based on the market analysis and answers from respondents. An entrance fee for parents is for free which could be one of the competitive advantages of this type of business. Prices for courses are attached in Appendix PII, and other finances are reflected in the financial plan. The menu with particular prices which fits to the centre is attached in Appendix V.

Table 6. Entrance Fee

<b>Entrance Fee</b>	
<b>Hours</b>	<b>CZK</b>
1 hour	79 (next child 39)
2 hours	99 (next child 49)
All day	159 (next child 79)

*Source:* Author's creation

### 7.1.3 Place

A location was selected based on the interest among respondents from the questionnaire. The children's fun centre will be located in Svit area in Zlín, but the particular address is not set up yet. The owner considered two possible options. One in OD13 building and the second one in Šedesátá street. Both these places rent space in the size of 420m<sup>2</sup> which will be suitable for this project. The advantage is parking for customers in front of buildings and the location in the new centre of Zlín. The rent in this area is quite expensive (60 000 CZK/month). Otherwise, placement is desirable. In this area, there are many shops, restaurants, official institutions, post office and there will be established a new shopping centre.

#### **7.1.4 Promotion**

For establishing a vital and functional business, the promotion is one of the most fundamental forms how to allure potential customers. The owner will be creating the most potent promotion before opening the business and other months, the kind of propagation will be different, depending on the interest of customers. All prices which will be seen in this chapter are included in the financial plan.

##### **1. Website**

Firstly, for orientation of customers in this business, there is a necessity to create a functioning and attractive website. There will be shown uncluttered information about the centre. Every customer, who wants to visit the centre, will be able to see the offered services in advance on the website. The price of creating a website by a freelancer is 19 140 CZK, and the price for web hosting is 1 188 CZK per year, thus 99 CZK per month.

##### **2. Leaflets**

The next, significant part of the promotion are leaflets. The owner wants to create 1000 pieces before opening the centre. The size will be A5, one-sidedly and in colour. The price for this set is 1474 CZK. What is essential is a payment for the creation of the design, and it will cost around 500 CZK. These leaflets will be the first promotion, and the owner will distribute them by herself. The location of delivery will be in kindergartens, primary schools, in cafés, shopping centres and variously among people in the Zlín and its surroundings.

The next part of leaflets will be paid monthly in the same size, but only 300 pieces which will cost 779 CZK. There should be again included the design (500 CZK). Each month, in Zlín there will be delivered 300 portions of leaflets with the program of the centre for the whole month. On the leaflets, there will be drawn up an overview of the events, organised activities and a proper invitation for customers. Again, the distribution will be by the owner.

The promotion paid the only first month will be on the public transport. In Zlín, there are in total 56 trolleybuses; therefore, for the service, there will be printed 50 pieces of leaflets, the size of A4 and in colour. The price for this set will be 314 CZK, and the rent in the public transport will be 46 CZK for the first month which is quite cheap and beneficial.

##### **3. Facebook**

Due to the increasing number of people using social media, the owner will create the Facebook page where will be posted all necessary information about the centre and where will be posted events for every week and every month. On the Facebook, there are many groups for mothers in Zlín or its surroundings, and this could be a great opportunity to post

the Facebook page of the centre to these groups and be more visible. This type of advertisement is free because the owner will not pay the Facebook advertisement.

## **8 MANAGEMENT TEAM**

At the children's fun centre, there will be three part-time workers who will be working maximum of 20 hours per week and their hourly wage will be 80 CZK per hour. An overall salary for all three students will be 25 800 CZK, including social and health insurance. These people will be students, and they will arrange their working schedule by their time possibilities. These persons will be occupying work at the reception where they will be collecting an entrance fee and where they will be providing all necessary information for customers. Other work will be at the bar. A student will be prepared fresh food or drinks and sell them to customers. The next position is in the place where the student will be collecting dishes and help also at the bar with cleaning and preparing a refreshment.

The owner will be at the centre six days a week, and her super-gross salary will be 33 500 CZK. Therefore a net wage will be 25 000 CZK per month. The owner will be at the centre with other employees, and at the same time, she will take care about inventory, purchase of goods and everything connected with the run of the business.

## 9 FINANCIAL PLAN

In this chapter can be found detailed information about the money needed to establish this kind of business. There are also shown costs, revenues and subsequent profit or loss of the company. In tables listed below are represented prices for individual courses. All of these prices and amounts of money are the only estimate, and for this reason, the author created 3 version of calculation.

### 9.1 Initial Budget

As an early start-up, the owner needs to gain a certain sum of money for initial investments to the enterprise. After calculating all costs required for the beginning, the necessary amount is 1 116 114 CZK. The owner counted with expenses for initial reconstruction, purchase of equipment to individual parts of the area, high-quality promotion, administrative costs for trading license and also a necessary inventory for the starting point. Some items will be arranged by a barter with the exchange of advertising in the centre. A detailed schedule of individual items for the initial budget is attached in Appendix PI.

Table 7. Initial Budget (CZK)

<b>Initial Budget (CZK)</b>	
Interior Equipment	184 200
Stock and Office Equipment	48 500
Kitchen Equipment	98 670
Toilet Room	6 300
Reconstruction	123 500
Inventory	110 000
Trade License	1 000
Promotion	21 474
Children's Area	522 470
<b>Total Initial Costs</b>	<b>1 116 114</b>

*Source:* Author's creation

The owner decided to get a bank loan as well as a family loan. Firstly, the bank loan will be ensured at Česká spořitelna. They offer loans for starting entrepreneurs which was developed in cooperation with a European Investment Fund. Favourable information is that this bank does not require a tax return and they permit the loan up to a maximum of 600 000 CZK. The owner will get a bank loan in extent 600 000 CZK, with interest 9% p.a. and time of repayment will be six years. A family loan will be 200 000 CZK, and it will be repaid after ten years. The rest (316 114 CZK) will be paid from own resources.

In table 6, there is an overview of bank and family loan, the time of repayment and the total overpayment.

Table 8. Loan

<b>Loan</b>		
	<b>Bank Loan</b>	<b>Family Loan</b>
<b>Money</b>	600 000 CZK	200 000 CZK
<b>Interest</b>	9%	0%
<b>Time of repayment</b>	Six years	Ten years
<b>The paid sum of money /month</b>	10 815 CZK	1 666 CZK
<b>The paid sum of money/year</b>	129 780 CZK	20 000 CZK
<b>Total Overpayment</b>	178 680 CZK	0 CZK

*Source:* Author's creation

## 9.2 Income Statement

In the income statement, there are provided detailed information about the operating and non-operating expenses related to the business. In the second part, the author calculated potential revenues in three possible versions (optimistic, realistic, pessimistic) which will be helpful in estimating the profitability of the company.

### 9.2.1 Costs

The overall costs are divided into fixed and variable costs. In general, they create an item which must be paid every month. Fixed costs are constant sums of money and variable expenses changes with needs and consumption of the business.

In fixed expenses, first and foremost the owner calculated with rent of the principal place. From the questionnaire, there is evidence that the entire majority of respondents would prefer the location in Svit area in Zlín. The owner did research, and for the space of 420 m<sup>2</sup> in this location, the rent costs around 60 000 CZK/month without utilities. For the operation of the business, there need to be paid Wifi connection (400 CZK) and a lump-sum for a business mobile phone (400 CZK). Personal expenses are discussed in detail in Chapter 8 and in total it is 50 800 CZK. Health insurance in 2018 is 2 024 CZK, and social insurance costs 2 189 CZK. The owner is not a professional in accounting services, so the responsible person for this service will cost 1 500 CZK. Promotion is different in the beginning and after the first month. After an initial investment in the advertising, the owner will be paying only 779 CZK for 300 pieces of leaflets (A5 size) which will be distributed in the city by the owner herself. An additional cost is for the making of proper design for each month which

costs 500 CZK. Family repayment has been discussed before and cost 1 666 CZK, and bank loan costs 10 815 CZK. The owner operates a webpage. Therefore an ONEbit web hosting will be 99 CZK per month. The last item is OSA music copyright protection (152 CZK) which is essential for activities which the centre will be offering.

Variable costs include an essential item like utilities which implies charge for water, heat, and gas. It is hardly assessed which price is specific to this component, but as an estimate in comparison with other buildings, it could be 30 000 CZK, but it will be modified with variable seasonality. What should be mentioned is material (5 500 CZK) which includes material for courses (art supplies) as well as consumer material like toys and games. In inventory (100 000 CZK), there are covered all beverages, homemade lemonades, coffee, tea, baguettes, panini, wraps, desserts, cupcakes, complementary goods and children snacks. Other items in inventory are toiletries (paper towels, soap, disinfectants, detergents, toilet paper), kitchen equipment (detergents, waste bags, paper towels) and detergents for the whole interior. All costs will be paid monthly by the sum 266 824 CZK.

Table 9. Costs

		<b>Costs</b>		
	<b>Item</b>	<b>Monthly (CZK)</b>	<b>Annually (CZK)</b>	
<b>Fixed Expenses</b>	Rent	60 000	720 000	
	Wifi	400	4 800	
	Mobile phone	400	4 800	
	Personal expenses	50 800	609 600	
	Health Insurance	2 024	24 288	
	Social Insurance	2 189	26 268	
	Accounting	1 500	18 000	
	Promotion	1 279	15 348	
	Family Repayment	1 666	19 992	
	Bank Loan	10 815	129 780	
	Web hosting	99	1 188	
	OSA Music Copyright	152	1 824	
	<b>Total Fixed Expenses</b>		<b>131 324</b>	<b>1 575 888</b>
	<b>Variable Expenses</b>	<b>Variable Expenses</b>		
Utilities		30 000	360 000	
Material		5 500	66 000	
Inventory		100 000	1 200 000	
<b>Total Variable Expenses</b>		<b>135 500</b>	<b>1 626 000</b>	
<b>Total Costs</b>		<b>266 824</b>	<b>3 201 888</b>	

Source: Author's creation

### 9.2.2 Revenues

To calculate revenues for this business is not easy because there is a necessity to calculate it monthly due to variable conditions. The primary season for children's fun centre is from the second half of September to first half of April. The owner issued from the realistic version which is the most proximate assumption which draws closer to reality. Based on the owner's observation at the competition Toboga Galaxie, the average attendance of parents and children in total at the centre is around 300 customers per day in the main season. From the questionnaire, the average number of children is two, and the author calculates with one parent on average. The fact that the children's fun centre will be smaller, the estimate attendance will be 150 customers per day from January to March. In April, the main season is halving, and the attendance will be lower (120 customers). From May to September, the numbers all lowest based on the summer season, but there still be events and actions which can bring more customers.

The author calculated for the following year 2019. The centre will be closed on Monday, and the year 2019, each month has a different number of days. Therefore, calculated attendance per month is different each month.

In realistic version, the average profit on refreshment for one parent and two children is 140 CZK (46 CZK/person). This sum is multiplied by attendance per month, and it gets average profit from refreshment per month.

The profit from entrance fee is calculated based on an average entrance fee (99 CZK/2 hours). It is very hardly guessed how the average time of visit is and therefore, the author used the middle version. An average attendance per day is divided by three people (parent and two children), and this number is multiplied by 99 CZK. In conclusion, the result is multiplied by the specific number of days in the month.

Revenues from courses are detailed described in the Appendix PII. In this case, the owner also calculated with three possible version which is listed in all three tables with revenues.

In this chapter, there are shown all possibilities of estimated revenues. In optimistic version, the growth of customers is on 30% and in pessimistic version is a decline of 30% from realistic version.

Table 10. Revenues – Realistic Version

Revenues - Realistic Version							
Month	Average attendance per day	Days in the month	Attendance per month	Average profit from the refreshment per month	Average profit from entrance fee	Revenue from courses	EBT
January	150	27	4050	186300	133650	6 100	<b>326 050</b>
February	150	24	3600	165600	118800	4 880	<b>289 280</b>
March	150	27	4050	186300	133650	4 880	<b>324 830</b>
April	120	25	3000	138000	99000	4 880	<b>241 880</b>
May	80	27	2160	99360	71280	6 100	<b>176 740</b>
June	80	26	2080	95680	68640	4 880	<b>169 200</b>
July	80	26	2080	95680	68640	6 100	<b>170 420</b>
August	80	27	2160	99360	71280	4 880	<b>175 520</b>
September	120	25	3000	138000	99000	4 880	<b>241 880</b>
October	130	27	3510	161460	115830	6 100	<b>283 390</b>
November	135	26	3510	161460	115830	4 880	<b>282 170</b>
December	130	26	3380	155480	111540	3 660	<b>270 680</b>

Source: Author's creation

Table 11. Revenues – Optimistic Version

Revenues - Optimistic Version							
Month	Average attendance per day	Days in the month	Attendance per month	Average profit from the refreshment per month	Average profit from entrance fee	Revenue from courses	EBT
January	195	27	5265	242190	173745	9 900	<b>425 835</b>
February	195	24	4680	215280	154440	7 920	<b>377 640</b>
March	195	27	5265	242190	173745	7 920	<b>423 855</b>
April	156	25	3900	179400	128700	7 920	<b>316 020</b>
May	104	27	2808	129168	92664	9 900	<b>231 732</b>
June	104	26	2704	124384	89232	7 920	<b>221 536</b>
July	104	26	2704	124384	89232	6 100	<b>219 716</b>
August	104	27	2808	129168	92664	7 920	<b>229 752</b>
September	156	25	3900	179400	128700	7 920	<b>316 020</b>
October	169	27	4563	209898	150579	9 900	<b>370 377</b>
November	176	26	4576	210496	151008	7 920	<b>369 424</b>
December	169	26	4394	202124	145002	5 940	<b>353 066</b>

Source: Author's creation

Table 12. Revenues – Pessimistic Version

<b>Revenues - Pessimistic Version</b>							
<b>Month</b>	<b>Average attendance per day</b>	<b>Days in the month</b>	<b>Attendance per month</b>	<b>Average profit from the refreshment per month</b>	<b>Average profit from entrance fee</b>	<b>Revenue from courses</b>	<b>EBT</b>
January	105	27	2835	130410	93555	800	<b>224 765</b>
February	105	24	2520	115920	83160	640	<b>199 720</b>
March	105	27	2835	130410	93555	640	<b>224 605</b>
April	84	25	2100	96600	69300	640	<b>166 540</b>
May	56	27	1512	69552	49896	800	<b>120 248</b>
June	56	26	1456	66976	48048	640	<b>115 664</b>
July	56	26	1456	66976	48048	800	<b>115 824</b>
August	56	27	1512	69552	49896	640	<b>120 088</b>
September	84	25	2100	96600	69300	640	<b>166 540</b>
October	91	27	2457	113022	81081	800	<b>194 903</b>
November	95	26	2470	113620	81510	640	<b>195 770</b>
December	91	26	2366	108836	78078	480	<b>187 394</b>

*Source:* Author's creation

### 9.3 Profit and Loss Statement

In the last but one chapter are shown profits/losses for each version. The author deducted costs from revenues and also added the tax which is for entrepreneurs 15%. For the exact calculation of the profit and loss statement, the author had to schedule each month separately. From results, it is evident that this project will be the first year mainly in the loss which is typical for every start-up. The annual loss in realistic version is 339 964 CZK. In the main season (January, February, March, October, November, December) the business will be in profit, but other months are quite losing. It is caused by credited seasonality and very high initial investments.

The optimistic version is much better and the profit for the first year is 505 754 CZK which is unrealistic and cannot be achieved in real entrepreneurship. The pessimistic version is the opposite. The loss for the first year is 1 345 301 CZK which is the worst version in which the business will undoubtedly fail.

Table 13. Profit and Loss Statement – Realistic Version

<b>Profit and Loss Statement – Realistic Version</b>					
<b>Month</b>	<b>Revenues</b>	<b>Costs</b>	<b>Earnings before taxation</b>	<b>Tax (15%)</b>	<b>Earnings after taxation</b>
January	326 050	266 824	59 226	8884	<b>50 342</b>
February	289 280	266 824	22 456	3368	<b>19 088</b>
March	324 830	266 824	58 006	8701	<b>49 305</b>
April	241 880	266 824	-24 944	-3742	<b>-28 686</b>
May	176 740	266 824	-90 084	-13513	<b>-103 597</b>
June	169 200	266 824	-97 624	-14644	<b>-112 268</b>
July	170 420	266 824	-96 404	-14461	<b>-110 865</b>
August	175 520	266 824	-91 304	-13696	<b>-105 000</b>
September	241 880	266 824	-24 944	-3742	<b>-28 686</b>
October	283 390	266 824	16 566	2485	<b>14 081</b>
November	282 170	266 824	15 346	2302	<b>13 044</b>
December	270 680	266 824	3 856	578	<b>3 278</b>

Source: Author's creation

Table 14. Profit and Loss Statement – Optimistic Version

<b>Profit and Loss Statement - Optimistic Version</b>					
<b>Month</b>	<b>Revenues</b>	<b>Costs</b>	<b>Earnings before taxation</b>	<b>Tax (15%)</b>	<b>Earnings after taxation</b>
January	425 835	266 824	159 011	23852	<b>135 159</b>
February	377 640	266 824	110 816	16622	<b>94 194</b>
March	423 855	266 824	157 031	23555	<b>133 476</b>
April	316 020	266 824	49 196	7379	<b>41 817</b>
May	231 732	266 824	-35 092	-5264	<b>-40 356</b>
June	221 536	266 824	-45 288	-6793	<b>-52 081</b>
July	219 716	266 824	-47 108	-7066	<b>-54 174</b>
August	229 752	266 824	-37 072	-5561	<b>-42 633</b>
September	316 020	266 824	49 196	7379	<b>41 817</b>
October	370 377	266 824	103 553	15533	<b>88 020</b>
November	369 424	266 824	102 600	15390	<b>87 210</b>
December	353 066	266 824	86 242	12936	<b>73 306</b>

Source: Author's creation

Table 15. Profit and Loss Statement – Pessimistic Version

<b>Profit and Loss Statement - Pessimistic Version</b>					
<b>Month</b>	<b>Revenues</b>	<b>Costs</b>	<b>Earnings before taxation</b>	<b>Tax (15%)</b>	<b>Earnings after taxation</b>
January	224 765	266 824	-42 059	-6309	<b>-48 368</b>
February	199 720	266 824	-67 104	-10066	<b>-77 170</b>
March	224 605	266 824	-42 219	-6333	<b>-48 552</b>
April	166 540	266 824	-100 284	-15043	<b>-115 327</b>
May	120 248	266 824	-146 576	-21986	<b>-168 562</b>
June	115 664	266 824	-151 160	-22674	<b>-173 834</b>
July	115 824	266 824	-151 000	-22650	<b>-173 650</b>
August	120 088	266 824	-146 736	-22010	<b>-168 746</b>
September	166 540	266 824	-100 284	-15043	<b>-115 327</b>
October	194 903	266 824	-71 921	-10788	<b>-82 709</b>
November	195 770	266 824	-71 054	-10658	<b>-81 712</b>
December	187 394	266 824	-79 430	-11915	<b>-91 345</b>

*Source:* Author's creation

The author did not calculate with other possible profits connected with many opportunities which could cause increasing profitability for each month. It could be the opportunity for babysitting, an arrangement of birthday parties, and events which will be occurred during whole month (carnival, animation program, competitions). The owner took into consideration also cooperation with schools and kindergartens for morning programs and also possible cooperation with suburban camps during the summer. These activities could also bring more customers and at the same time increase the profit from refreshment and entrance. The profit can be gained also through establishing of the kitchen which the owner contemplated also for the first year. The initial costs for this facility were calculated on 1 000 000 CZK. Therefore this investment is considered as an opportunity for following years. These plans will be arranged during following months, and they will also be reflected in coming years.

#### **9.4 Return on Investments**

ROI indicator evaluates the profit or loss based on the calculation of initial costs and money gained from investments. It measures the efficiency of invested money or the profitability/loss of the business.

The result of ROI is in percentage, and the formula for ROI calculation is:

$$\text{ROI} = \frac{\text{Gain from Investment} - \text{Cost of Investment}}{\text{Cost of Investment}} \times 100$$

The author deducted the initial investment from the loss from the first year of enterprise in realistic version. The result is negative because of the negative profit in the first year.

$$\text{ROI} = \frac{-339\,962 - 1\,116\,114}{1\,116\,114} \times 100$$

$$\text{ROI} = -130\%$$

The result -130% indicates the loss of the business and look ahead, the fact that the return on investment from the initial investment will be null.

Despite these negative results, the owner knows that the profitability from first three or five years is not guaranteed and basically, in most cases is unrealistic. This is an inevitable situation, and with the very high initial investments and low revenues during the summer months, this situation was expected.

On the other hand, the bank loan will be repaid after six years. Therefore the operating expenses will be lower. Moreover, revenues could be higher with increasing number of activities provided by the centre as well as with growing number of sold refreshment. Otherwise, all of these calculations are only estimate and predictions on the profitability of the business are very hardly assessed.

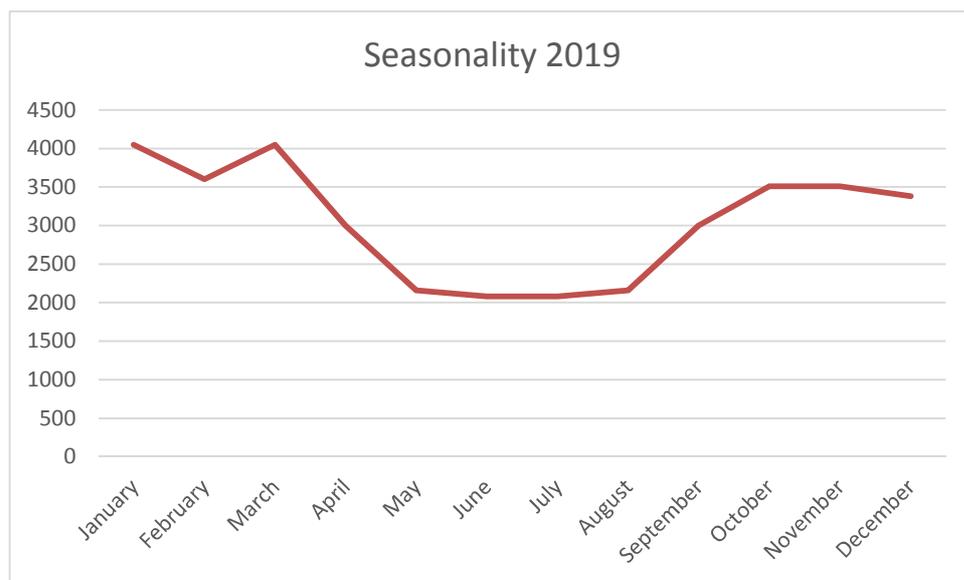
## 10 RISK ASSESSMENT

It is an inevitable situation that businesses from time to time fail. This situation is influenced by many variable factors, and for each market, it can be different. The children's fun centre can be affected by many conditions because it will offer more services and it will serve to the limited sphere of customers.

### *Seasonality*

As it is evident from the Chapter 9.3, the business in the realistic version is from April to September the most losing. It is caused by a decreased number of customers and at the same time, reduced revenues from refreshment as well as from entrance fee. In the summer, most of the people spend time outside and do not enter these centres, and in Figure 3, there is visible the potential attendance for the season 2019 for each month.

Chart 1. Seasonality 2019



Source: Author's creation

### *Low demand and low profitability*

Nobody can guarantee to entrepreneurs, that their business will be in the profit. Definitely not in the first three years. It is associated with possible low demand on services of this type and with connected low profit. There could come a situation where the attendance in the first month will be high because of big boom, but in the following months will be much more reduced.

***Lack of suppliers***

The market can change, and suppliers who supply goods to the centre could also fail. Thus the owner could face the lack of contractors. It is connected with the problems of potential increase of prices for goods from another supplier and at the same time, the decreasing profitability.

***The increase in rent and inability to pay rent in time***

The Svit area in Zlín is the very demanding location for many businesses. Therefore, the owner should take into consideration the possibility of an increase of prices for renting the place. Another essential element is potential inability to pay rent in time

## CONCLUSION

This thesis aimed to establish a business plan for a children's fun centre and to find out if this project will be viable and if there will be a demand for this kind of plan. In the beginning, I founded this project as great opportunity to fill the gap on the market, especially in Zlín, which could be an opportunity for customers from surrounding towns and villages. After consideration of all possibilities for the elaboration of this plan and interviews with potential customers, I started to make it real.

The theoretical part served as a basis for the practical part and guided me through individual components of a business plan. A crucial part of this thesis is marketing research which was made by the quantitative method in the form of a survey. The questionnaire is embraced in the practical part, and I used all responses for preparing a business plan which could fit the needs of customers in Zlín and its surroundings. I would say that these responses helped me to create an imagination of an exact demand among potential buyers.

For a description of a market, I used the method of Porter's five forces model in which are specified all possible competitors, threats of a new entry for this kind of business and also a specific description of buyers and suppliers. These elements helped me even with the formation of the toughest part, and this was a financial plan. Regarding a particular type of enterprise, I used to calculate revenues and profits for every month separately. Revenues were established regarding the competition and for all parts of the financial plan, I created realistic, optimistic and pessimistic versions for the better image of running the business in different conditions. Finally, I found out that this project will be very demanded among people in different part of the Zlín region, however in the first year, the business will in a loss 339 964 CZK.

Thanks to these calculations I found out that in initial years, it will not be easy to operate this kind of business. Nevertheless, no enterprise is profitable from first three to five years. It denotes that the opportunity for better running of this company could be for example grants from the European Investment Fund.

The aim was to find out if the plan will be viable. I consider this business plan as a good start for the enterprise, and I also know that realistic production of this project will be different because of my estimates in the financial plan. Even though the results of the financial plan are not profitable, there are a lot of opportunities for the great functioning of this business which could improve increasing of revenues every month.

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### **Interview**

- Interview with Zdeňka BRAVENCOVÁ, Municipal Authorities of the Town of Zlín, Trades Licensing Office. Zlín. Accessed March 27, 2018.

## **LIST OF ABBREVIATIONS**

- EBT Earnings before taxation  
CZK Czech koruna  
ROI Return on investments

**LIST OF FIGURES**

Figure 1. Porter’s Five Forces Model .....18  
Figure 2. Children’s Fun Centre .....27

**LIST OF TABLES**

Table 1. Opening Hours.....	29
Table 2. Restaurant menu (CZK).....	31
Table 3. Toboga Galaxie Opening Hours .....	32
Table 4. Toboga Galaxie Entrance Fee (CZK) .....	32
Table 5. Paper Questionnaires .....	38
Table 6. Entrance Fee .....	45
Table 7. Initial Budget (CZK).....	49
Table 8. Loan .....	50
Table 9. Costs .....	51
Table 10. Revenues – Realistic Version .....	53
Table 11. Revenues – Optimistic Version .....	53
Table 12. Revenues – Pessimistic Version .....	54
Table 13. Profit and Loss Statement – Realistic Version .....	55
Table 14. Profit and Loss Statement – Optimistic Version .....	55
Table 15. Profit and Loss Statement – Pessimistic Version .....	56

**LIST OF CHARTS**

Chart 1. Seasonality 2019 .....58

## **APPENDICES**

P I Initial Costs

P II Courses Overview

P III The Questionnaire

P IV Responses to the Questionnaire

P V Menu

**APPENDIX PI: INITIAL COSTS**

<b>Interior Equipment</b>	<b>184 200</b>
Tables 16x	48 000
Chairs 54x	64 800
Sofa	30 000
Bar - Reception	35 000
Decoration	6 400
<b>Stock and office equipment</b>	<b>48 500</b>
Laptop+ Software	0
Printer	3 000
Speakers	20 000
Microphone	1 500
Mobile Phone	1 000
Camera System	4 000
Cash Register	16 000
Wifi Router	2 000
Office Stationery	1 000
<b>Kitchen Equipment</b>	<b>98 670</b>
Stainless Worktable	6 500
Dishwasher	10 000
Blender	7 500
Microwave	2 000
Freezer	13 490
Tableware and Cookware	6 900
Toaster (Panini maker)	1 000
Coffee Machine	50 000
Shelves	5 000
Waste bin	2 000
Glasses	4 390
Kettle	890
Showcase	15 000
<b>Toilet Room</b>	<b>6300</b>
Baby Changing Table	2 800
Restroom Equipment	3 500
<b>Reconstruction</b>	<b>123 500</b>
Bar Counter	65 000
Lightning and Light Bulbs	19 500
Plasterboard Partition 5x2,6m	11 500
Metal Kids Wardrobes	15 700
Painting - Children's Motifs	11 800

<b>Inventory</b>	<b>110 000</b>
<b>Trade License</b>	<b>1 000</b>
<b>Promotion</b>	<b>21 474</b>
Website	19 140
Leaflets 1000x	1 474
Rent in Public Transport	46
Leaflets in MHD 50x	314
Design of Leaflets	500
<b>Children's Area</b>	<b>522 470</b>
Playing boxes 2x	500 000
Toys	10 690
Board Games	10 690
3x Drawing Board	1 090
Art supplies	2 300
<b>Total Initial Costs</b>	<b>1 116 114</b>

*Source:* Author's creation

## APPENDIX PII: COURSES OVERVIEW

### Yoga for Children and Parents - Optimistic Version

Attendance	20
Costs for instructor	600 CZK/hour
Entrance fee per one parent and one child	100 CZK (second child +50 CZK)
Revenue from one person	70 CZK
Revenue per week	1 400 CZK
<b>Total revenue per month</b>	<b>5 600 CZK</b>

Source: Author's creation

### Yoga for Children and Parents – Realistic Version

Attendance	15
Costs for instructor	600 CZK/hour
Entrance fee per one parent and one child	100 CZK (second child +50 CZK)
Revenue from one person	60 CZK
Revenue per week	900 CZK
<b>Total revenue per month</b>	<b>3 600 CZK</b>

Source: Author's creation

### Yoga for Children and Parents – Pessimistic Version

Attendance	5
Costs for instructor	600 CZK/hour
Entrance fee per one parent and one child	100 CZK (second child +50 CZK)
Revenue from one person	- 20 CZK
Revenue per week	- 100 CZK
<b>Total revenue per month</b>	<b>- 400 CZK</b>

Source: Author's creation

### Creative Courses - Optimistic Version

Attendance	12
Costs for instructor	200 CZK/hour
Entrance fee per one parent and one child	65 CZK (second child +25 CZK)
Revenue from one person	48CZK
Revenue per week	580 CZK
<b>Total revenue per month</b>	<b>2 320 CZK</b>

Source: Author's creation

---

**Creative Courses - Realistic Version**

Attendance	8
Costs for instructor	200 CZK/hour
Entrance fee per one parent and one child	65 CZK (second child +25 CZK)
Revenue from one person	40 CZK
Revenue per week	320 CZK
<b>Total revenue per month</b>	<b>1 280 CZK</b>

*Source:* Author's creation

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**Creative Courses - Pessimistic Version**

Attendance	4
Costs for instructor	200 CZK/hour
Entrance fee per one parent and one child	65 CZK (second child +25 CZK)
Revenue from one person	15 CZK
Revenue per week	60 CZK
<b>Total revenue per month</b>	<b>240 CZK</b>

*Source:* Author's creation

## APPENDIX PIII: THE QUESTIONNAIRE

### Dotazník

#### Podnikatelský záměr pro dětské zábavní centrum ve Zlíně

Dobrý den,

mé jméno je Barbora Ambrožová a jsem studentkou 3. ročníku oboru Anglický jazyk pro manažerskou praxi na Univerzitě Tomáše Bati ve Zlíně. Touto cestou bych Vás chtěla požádat o vyplnění dotazníku k mé bakalářské práci. Dotazník je anonymní, takže nemusíte mít strach o zneužití Vaší identity. Téma mé práce je vytvoření podnikatelského plánu pro nové dětské zábavní centrum ve Zlíně. Na základě tohoto průzkumu chci zjistit, zda by tento projekt byl realizovatelný a zda by po něm byla poptávka. Výsledky použiji ve své bakalářské práci jako podklad pro samotný podnikatelský záměr. Předem bych Vám chtěla moc poděkovat za Váš čas a ochotu a pokud byste měli zájem mě kontaktovat s případnými podněty, budu moc ráda. Má e-mailová adresa je: barbora.ambrozova@seznam.cz.

#### 1. Navštěvujete se svými dětmi dětská zábavní centra?

Ano, navštěvuji.

Ne, nenavštěvuji.

#### 2. Uvítali byste nové dětské zábavní centrum ve Zlíně?

Ano, uvítal(a) bych nové dětské zábavní centrum ve Zlíně.

Ne, nové dětské zábavní centrum bych neuvítal(a).

#### 3. Jaké je místo Vašeho bydliště?

Zlín

Okres Zlín

Okres Uherské Hradiště

Okres Kroměříž

Jiné

#### 4. Máte děti, se kterými byste navštívili dětské zábavní centrum? Pokud ano, s kolika?

1 dítě

2 děti

3 a více dětí

**5. Uvítali byste možnost návštěvy dětského zábavního centra ve středu Zlína s možností umístění Vašeho dítěte do rukou proškolených pracovníků, kteří se o Vaše dítě postarají a Vy si budete moci zařídit, co potřebujete?**

Prosím, zakroužkujte pouze 1 možnou odpověď.

Ano, rád(a) navštívím s dcerou/synem dětské zábavní centrum a také využiji možnost pohlídání dítěte.

Ano, rád(a) navštívím dětské zábavní centrum s dcerou/synem, ale nevyžiji možnost pohlídání dítěte.

Využiji možnost pohlídání dítěte, ale s dcerou/synem v dětském zábavním centru čas nestrávím.

Nevyužiji ani jednu z možností.

**6. Co byste v novém dětském zábavním centru uvítali?**

Zde můžete zakroužkovat minimálně 1 odpověď a maximálně 5 odpovědí.

Velké hrací boxy (průlezky, skluzavky, sítě a tobogány na prolézání, kuličky, ...)

Trampolíny

Skákací hrad

Hračky pro nejmenší

Hračky na pohon (autíčka, kolotoče, ...)

Naučné hry

Možnost posezení pro rodiče (restaurace, kavárna, relaxační koutek)

Akce pro děti – kreativní dny, soutěže, animační program, karneval, narozeninové oslavy

Otevřená odpověď: .....

**7. Jaké pokrmy byste uvítali v dětském zábavním centru?**

Prosím, zakroužkujte minimálně 1 odpověď a maximálně 2 odpovědi.

**Klasické pokrmy** - párek v rohlíku, hranolky, pizza, tortilla, slané pečivo, polévky, apod. (průměrná cenová relace)

**Zdravá strava** - pokrmy s vyšším podílem ovoce a zeleniny, pestré pokrmy (průměrná cenová relace)

**Sladké varianty pokrmů** - palačinky, ovocné knedlíky, kaše, vafle, sladké pečivo (průměrná cenová relace)

**Speciální strava** - bezlepkové pokrmy, vegetariánské pokrmy, apod. (vyšší cenová relace)

**8. V jaký den byste dětské zábavní centrum navštívili?**

Zde můžete zakroužkovat více odpovědí.

O víkendu

V pracovní dny

V úřední dny státních institucí

**9. V jakou hodinu byste pravděpodobně dětské zábavní centrum navštívili?**

Prosím, zakroužkujte minimálně 1 odpověď a maximálně 2 odpovědi.

Ráno

Dopoledne

Odpoledne

Závisí na situaci (max. do 18:00 hod)

**10. S dítětem v jaké věkové kategorii byste dětské zábavní centrum navštívili?**

Prosím, zakroužkujte pouze 1 možnou odpověď.

2 - 4 roky

4 – 6 let

6 – 8 let

8 – 10 let

10 – 12 let

**11. Jakou cenu byste byli ochotni zaplatit za Vaše dítě za vstup na 1.hodinu do dětského zábavního centra bez možnosti pohlídání dítěte?**

Dětské zábavní centrum bude pro Vaše dítě místem zábavy, dětských aktivit, bezpečí a středem nových zážitků. Budete si mimo jiné moci zařídit vše co potřebujete a proškolení pracovníci se o Vaše dítě rádi postarají. V centru se také dobře najíte a také budete moci vypnout od každodenních záležitostí u dobré kávy a posedět s přáteli, mezi tím, co se Vaše děti budou skvěle bavit a Vy nad ním budete mít dohled.

Prosím, zakroužkujte pouze 1 možnou odpověď.

80 – 100 Kč za 1. hodinu, levnější další hodiny

100 – 120 Kč za 1. hodinu, levnější další hodiny

**12. Jakou cenu byste byli ochotni zaplatit za Vaše dítě za vstup na celý den do dětského zábavního centra bez možnosti pohlídání dítěte?**

Prosím, zakroužkujte pouze 1 možnou odpověď.

159 – 169 Kč za celý den

169 – 179 Kč za celý den

179 – 189 Kč za celý den

189 – 199 Kč za celý den

**13. Líbilo by se Vám dětské zábavní centrum situované v areálu bývalého „Svitu“ ve Zlíně? Poblíž centra můžete najít např. obchody, úřady, restaurace, kavárny, fit centrum, Muzeum jihovýchodní Moravy, knihovnu, autobusovou i trolejbusovou zastávku, poštu a spoustu dalšího využití.**

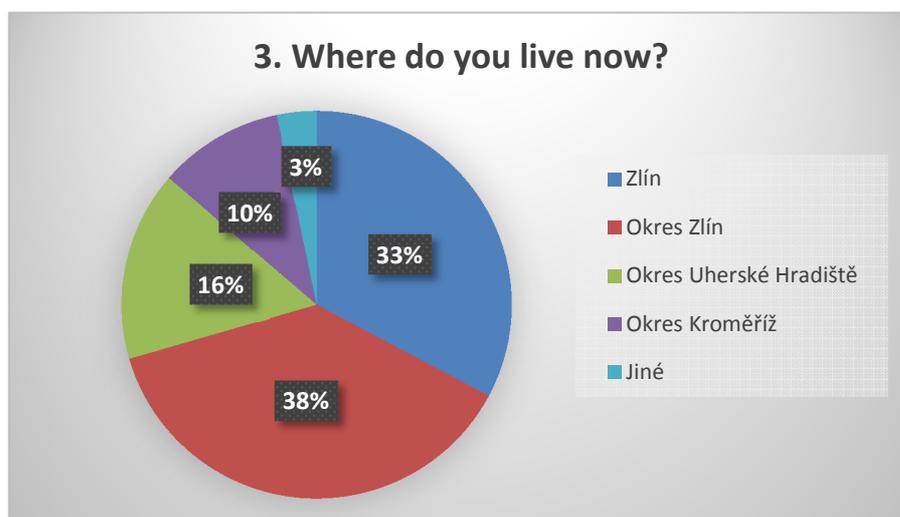
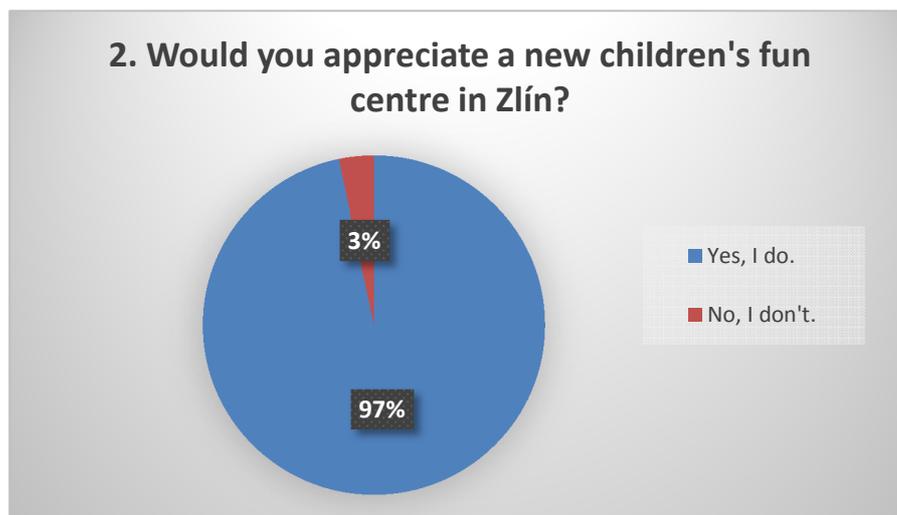
Prosím, zakroužkujte pouze 1 možnou odpověď.

Ano, poloha je velmi výhodná.

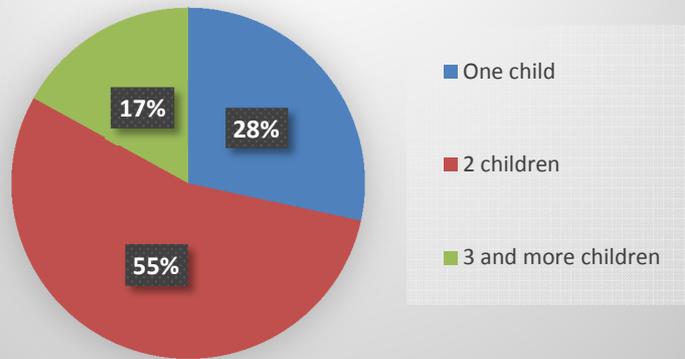
Ne, poloha podle mého názoru není dobrá.

Je mi jedno, jaké by mělo dětské zábavní centrum umístění.

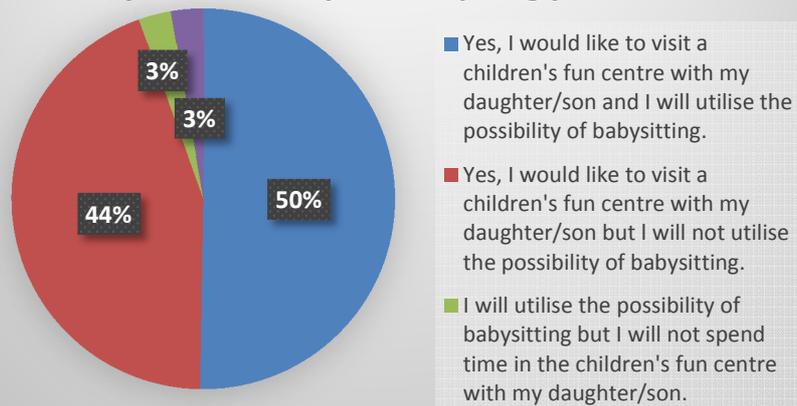
**APPENDIX P IV: RESPONSES TO THE QUESTIONNAIRE**



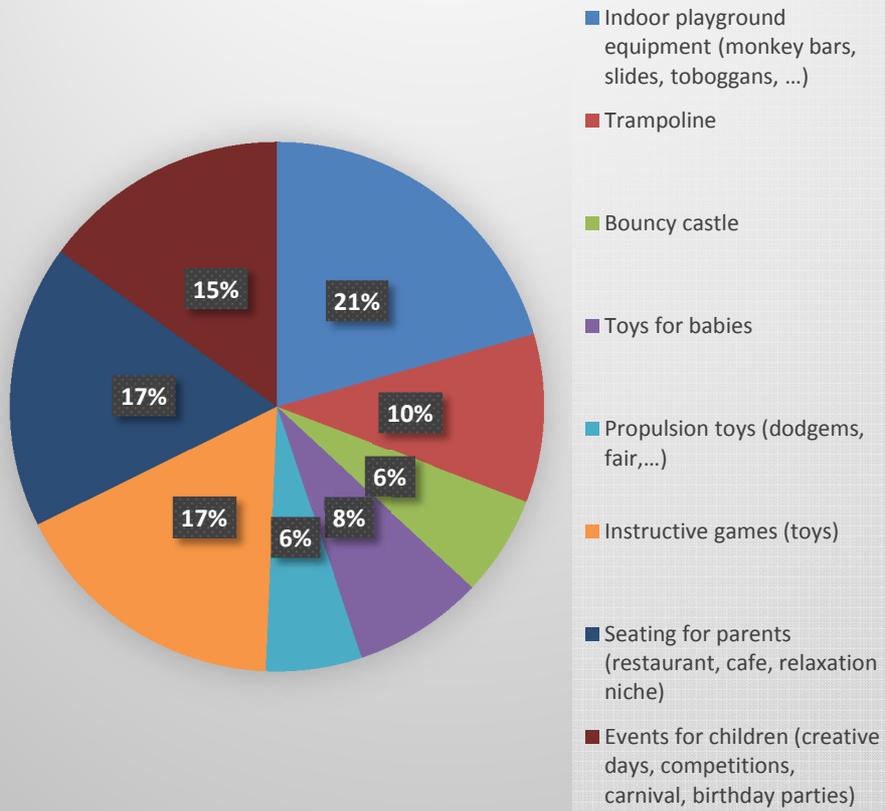
**4. Do you have kids whom would you visit children's fun centre with? If so, with how many?**



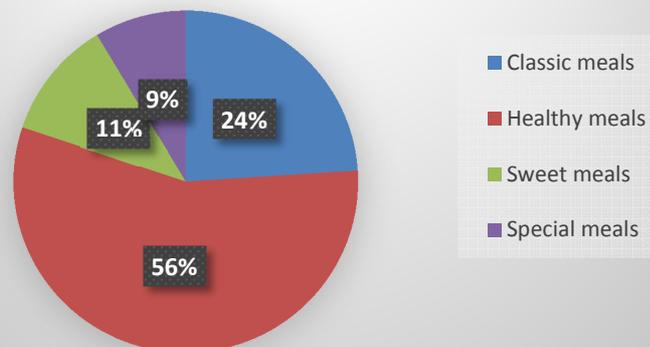
**5. Would you appreciate a visit of the children's fun centre in the centre of Zlín town with the possibility of entrusting your children to hands of professionals who will take care of your children and you would carry out everything you need?**



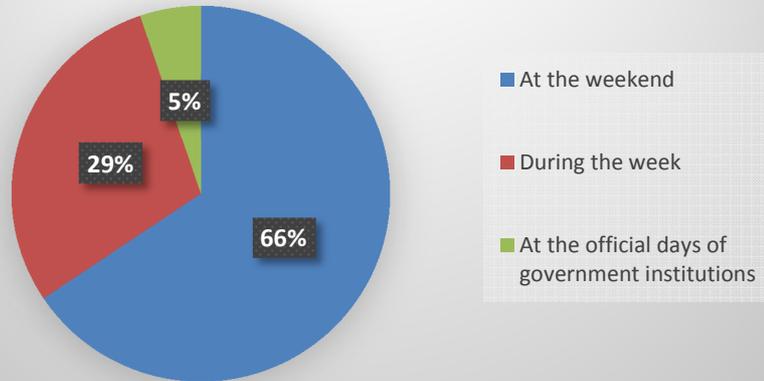
### 6. What would you appreciate in a new children's fun centre?



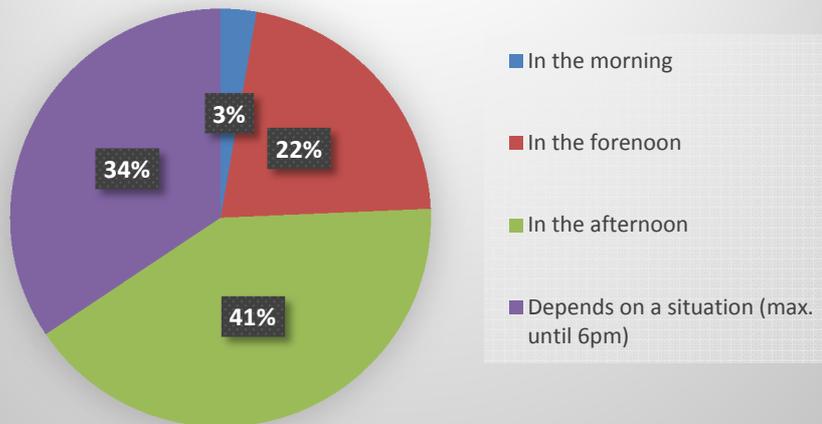
### Which types of meals would you appreciate in a children's fun centre?



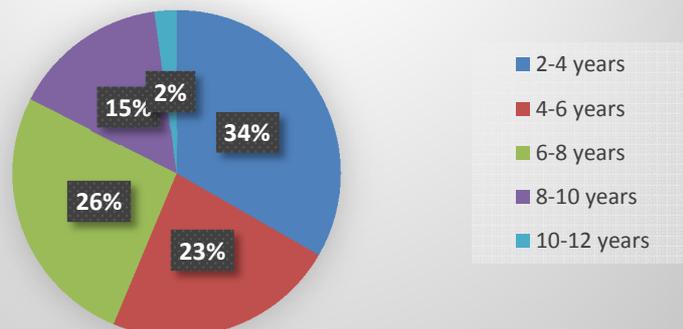
### 8. Which day would you visit a children's fun centre?



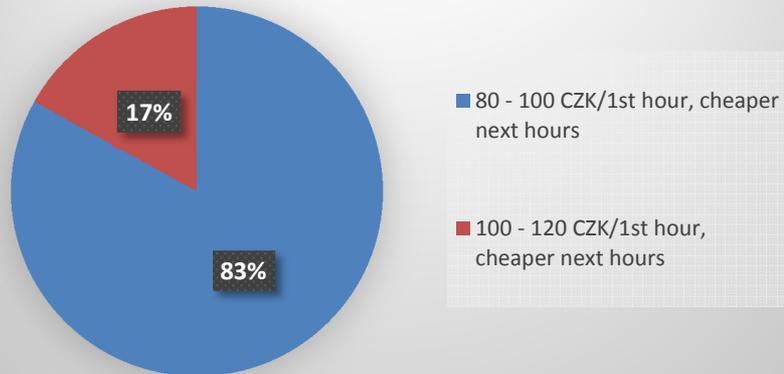
### 9. At what time would you probably visit a children's fun centre?



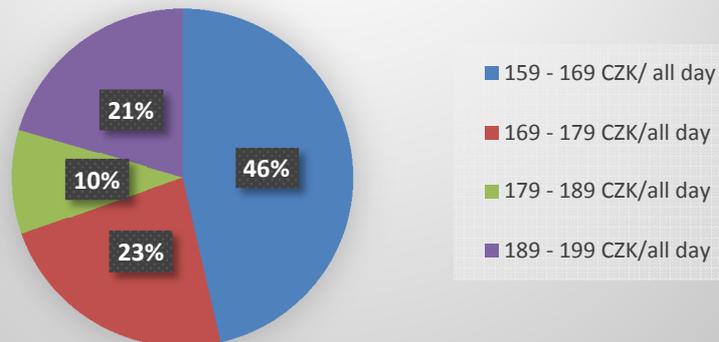
### 10. With children with which age group would you visit a children's fun centre?



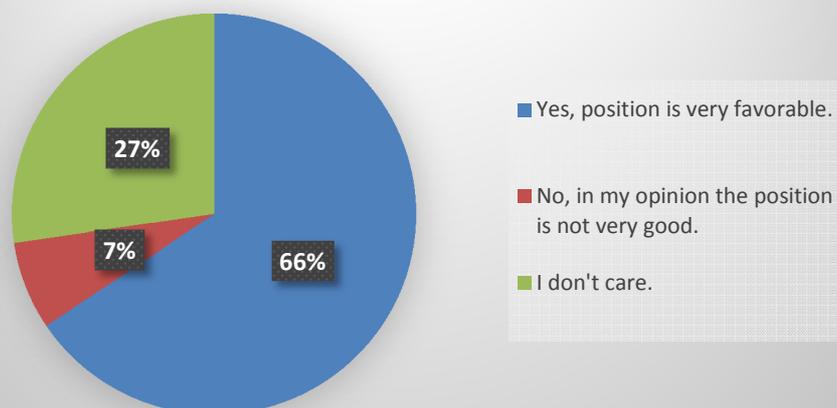
11. What price would you be willing to pay for your child for the 1st hour of entrance without possibility of babysitting?



12. What price would you be willing to pay for your child for the all day without possibility of babysitting?



13. Would you like a children's fun centre situated in the area of the former Svit area in Zlín?



## APPENDIX V: MENU



## Jídelní list

-

Domácí dezerty dle denní nabídky:

Klasický.....	45,-
Sugar-free.....	55,-
Raw.....	60,-
Cupcake.....	35,-
Pizza (různé druhy) .....	80-85,-
Hranolky .....	35,-
Hot Dog .....	25,-
Bagety (dle denní nabídky) .....	59,-
Saláty (ovocné/zeleninové – dle nabídky)	
Panini:	
Kuřecí s goudou.....	69,-
Mozarella s bazalkou.....	69,-
Šunka a sýr .....	69,-
Wraps:	
Caesar Wrap .....	65,-
Tuňák .....	65,-
Sandwiche:	
Tuňák s vejci.....	59,-
Šunka se sýrem .....	49,-
S medovou šunkou .....	59,-
Le Grill .....	59,-
Ovocné/zeleninové příkrmy (dle výběru) .....	35,-





## Nápojový list

La Boheme Cafe (Rwanda remera/Guatemala):

Espresso.....	39,-
Espresso Doppio .....	45,-
Capuccino .....	39,-
Latte Macchiato .....	45,-
Flat White .....	50,-
Vídeňská káva .....	45,-
Alžírská káva .....	55,-
Ledová káva .....	55,-
Turecká káva .....	30,-
Čaje (z Číny, Japonska a Evropy) .....	od 32,-
(černý, zelený, bílý, Oolong, ovocný, organický, jasmínový, kvetoucí, bílý, dětský)	
Ovocný mošt (různé druhy) 0,2 l.....	28,-
Zeleninový mošt (různé druhy) 0,2 l.....	28,-
Čerstvé smoothie (dle denní nabídky) 0,3l .....	45,-
Čerstvé smoothie (dle denní nabídky) 0,5 l .....	60,-
Domácí limonáda (různé druhy) 0,5 l .....	45,-
Pepsi, 7Up, Mirinda, Lipton, Toma 0,25l .....	25,-
Jupík 0,33 l.....	28,-
Bonaqua (jemně perlivá, neperlivá) .....	25,-
Voda s citronem a mátou 1l .....	35,-

