

# **A Business Plan for Cukrárna U Beránka**

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Bachelor Thesis  
2014



**Tomas Bata University in Zlín**  
Faculty of Humanities

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## ZADÁNÍ BAKALÁŘSKÉ PRÁCE (PROJEKTU, UMĚLECKÉHO DÍLA, UMĚLECKÉHO VÝKONU)

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### Zásady pro vypracování:

Provedte průzkum literárních zdrojů pro založení podniku a podnikatelského plánu.  
Provedte analýzu situace na trhu ve Vizovicích.  
Vypracujte konkrétní podnikatelský plán pro založení cukrárny ve Vizovicích.  
Shrňte poznatky jak z teoretické tak i praktické části.  
Formulujte závěr bakalářské práce.

Rozsah bakalářské práce:

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**Martinovičová, Dana. 2006. Základy ekonomiky podniku. Praha: Alfa Publishing.**

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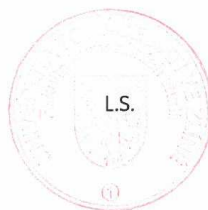
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## **ABSTRAKT**

Cílem mé bakalářské práce je vypracování podnikatelského plánu pro fiktivní založení Cukrárny U Beránka. V teoretické části se zabývám možnostmi, jak lze tuto cukrárnu založit. Dále zde nalezneme základní pojmy související jak s podnikatelskou činností, tak i se samotnou strukturou podnikatelského plánu. Praktickou část zastupuje vypracovaný podnikatelský plán pro Cukrárnu U Beránka. Mým cílem je zjistit, zda je projekt pro založení Cukrárny U Beránka realizovatelný.

Klíčová slova: podnikatelský plán, založení podniku, podnikatelská činnost, realizovatelnost, ziskovost, cukrárna

## **ABSTRACT**

The goal of my Bachelor Thesis is to make a business plan for a fictitious establishing of Cukrárna U Beránka. The theoretical part deals with the possibilities, how can Cukrárna U Beránka be established. You will then find here the basic information related to the business, as well as to the structure of the business plan. The practical part is represented by the created business plan for Cukrárna U Beránka. My goal is to find out whether the project for establishing Cukrárna U Beránka is feasible.

Keywords: business plan, establishment of the company, feasibility, confectioner's shop, profitability

I would like to thank my advisor Ing. Šárka Fialová, for her valuable advice, recommendation and support. Without her help this thesis would not be in this form.

Motto:

“When everybody is talking about impossibilities, search the possibilities.”

Tomáš Baťa

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## INTRODUCTION

As a topic of my bachelor thesis I chose a business plan for a new company. If I focus on further characterization, it is an establishment of a confectioner's shop. An essential necessity of all beginning companies is writing a real business plan, which will also be the aim of my bachelor thesis.

The content of the business plan is formed by important information, primarily relating to important elements of business, such as targets entrepreneurs, strengths and weaknesses of the business, financing, sales and marketing, risks associated with the business, market and competition, or a strategy that leads to the achievement of defined objectives.

The work is divided into two parts – the theoretical part and the practical part. In the beginning of the theoretical part I deal with basic concepts related to business, then I move to aspects which are very necessary and important for every beginning company. At the end of the theoretical part I describe the business plan itself. I present the necessary chapters that should be included in a business plan.

The practical part is focused on the creating of a business plan. The name has already been mentioned - it is a business plan for Cukrárna U Beránka. The finished business plan is based on the knowledge gained through the working on the theoretical part and knowledge which I gained at TBU in Zlín. The main goal is to find out whether the project for establishing Cukrárna U Beránka is feasible and the company will be profitable.

## **I. THEORY**

## 1 ENTREPRENEURSHIP

There are many definitions for the word “entrepreneurship”. For instance: Hisrich, Synek etc. According to our Commercial Code entrepreneurship is defined as: Systematic activity done individually by an entrepreneur. The entrepreneur does this activity on his own name and under his liability. The goal of doing this activity is to make a profit. (Martinovičová 2007, 9)

### 1.1 Entrepreneur

Based on our Commercial Code the entrepreneur is defined as a:

- person who is registered with the Registrar of Companies
- person who conducts business on the basis of the trade licence
- person who conducts business not on the basis of the trade licence under the conditions stipulated by law
- natural person who is engaged with agricultural production. This natural person is registered in the register according to special regulations (Srpková and Řehoř 2010, 30)

Kaftan adds that “Entrepreneurs are legally independent subjects. They have to keep accounts in the prescribed manner, pay taxes and meet their obligations. “(Kaftan 2007, 93)

#### 1.1.1 Personality of an entrepreneur

There is no doubt that entrepreneur’s success or failure depends to a great extent on his or her personal qualities. In personal qualities should be included: professional abilities, managerial abilities, character and human touch, personal endowments. (Srpková and Řehoř 2010, 34)

The professional abilities include experience and qualification. The managerial abilities include style of work and communication with employees. Character and human touch show the ability of empathy. And personal endowments represent original thinking and inventiveness. (Kaftan 2007, 24)

## **1.2 Enterprise**

Commercial Code characterizes the company as a set of tangible, intangible and personal components of business. Things, rights and other assets, which belong to the entrepreneur, belong also to the company. All these things are used or should be used for entrepreneurship. (Švarcová 2008, 61)

## 2 THE BEGINNING OF THE BUSINESS

Before the beginning of the business it is very important to make a lot of specific decisions and actions. Without these decisions and actions it would be impossible to conduct business. The most important is the choice of the appropriate form of business organization. (Srpková 2010, 67)

### **Authorization**

According to Srpková (2010, 67), “natural persons and legal entities are authorized to carry out business activities as entrepreneurs subject to the following conditions:

- age qualifications (18 years)
- legal capacity
- integrity.”

When the entrepreneur would like to be active in the specific fields which are subject to licence, entrepreneur has to produce the list which certifies his professional qualifications. (Kaftan 2007, 93)

### **Forms of business organization**

Our Commercial Code recognizes two legal forms of business:

- business of natural person
- business of legal entity

#### **2.1 Business of natural person**

It characterizes the business of an individual business person on his or her own name and on his or her own responsibility. Natural person = entrepreneur. The entrepreneur conducts business on the basis of trade licence, or on the basis of different licence according to another law. (Švarcová 2008, 57)

In fact, the natural person represents the entrepreneur, who brings mandatory initial deposit, as well as the person who represents the work force. The entrepreneur is directly the part of law relation. (Zámečník 2011, 31) Registration to the Registrar of Companies can be done by one's own choice, or mandatorily. The third option also exists, and this option is according to conditions of Commercial Code. (Veber 2012, 68-69)

## 2.2 Business of legal entity

It characterizes the entrepreneurship of individual business entities in their own name and on their own responsibility. Legal entity = social unit.

Companions provide contribution of capital. However, companions do not have to represent the work force. In this form of business the part of law relation is only a company, not the companions. The duty of all legal entities is to be registered with the Registrar of Companies. (Zámečník 2011, 31)

In our system we have these forms of legal entities:

- private companies/partnership
- capital companies
- Societas Europea
- European Economic Interest Grouping
- cooperatives

### 2.2.1 Private companies/Partnership

To private companies belong General Commercial Partnership and Limited Partnership.

#### General Commercial Partnership

The company includes designation “veřejná obchodní společnost”, which can be replaced by abbreviation “veř. obch. spol.” or “v.o.s.”. If the company contains the name at least of one partner, it is sufficient to use abbreviation just “a spol.” The minimum is 2 persons. They do business under the joint company and they have limited liability for its obligation. The objects clause is do business or establishment business in order to manage their own property. Shares of the partners are equal unless the partnership agreement determines some changes. The partners do not have the duty of initial capital. The rights and obligations of the partners are done by partnership agreement. When you want to make change in this partnership agreement, you need agreement from all the partners. V.o.s. is liable for its obligation with all its assets. Partners are also liable with all their property, ber? of differences. The profit is divided equally between the partners. The business leadership is entitled to each partner. The statutory body of the company consists of all the partners and each of them is authorized to act on behalf of v.o.s. separately. (Podnikatel.cz 2014) The example of v.o.s. in the Czech Republic is the supermarket chain Kaufland, v.o.s. (Rejstřík firem 2014)

### **Limited Partnership**

The company includes designation “komanditní společnost”, which can be replaced by abbreviation “kom.spol.” or “k.s.” In k.s. there are two types of companions: limited partners and general partners. Limited partners have limited liability. General partners have unlimited liability. K.s. can be established by two or more persons. The first person has to be a limited partner and the second one has to be a general partner. The limited partner whose name appears in the company is as liable for the debts of the company as the general partner. The statutory body of k.s. is represented by all general partners. The Partnership agreement can determine who will become the member of the statutory body and who will not. Shares of the limited partner are determined by the ratio of their contributions. In the case which does not belong to the statutory body all partners vote for all members. The limited and the general partners each vote separately. If the partnership agreement determines that the limited partners are limited to the amount of their contributions, this contribution is included in the partnership agreement. It is unable to negotiate lower limited sum than contribution of limited partner. Profit and loss is divided between the company and general partners into halves, if the partnership agreement does not specify otherwise. Part of the profit which belongs to the company is after tax divided between the limited partners in proportion to their commercial share. If the limited partners are liable for the debts, the part of the profit which belongs to the company is after tax divided among the limited partners in proportion to their commercial shares and limited sum. (Podnikatel.cz 2014) The example of k.s. in the Czech Republic is the supermarket chain Globus ČR, k.s. (Rejstřík firem 2014)

### **2.2.2 Capital companies**

To capital companies belong Limited Liability Company and Joint Stock Company.

#### **Limited Liability Company**

The company includes designation “společnost s ručeným omezeným”, which can be replaced by the abbreviation “spol. s.r.o.” or “s.r.o.”. In the limited liability company the shareholders are jointly liable for debts in the amount of the deposit which have not fulfilled the obligations of state noted in Registrar of Companies at the time when the creditors ask for payment. Commercial share in the limited liability company is determined according to the proportion of its contribution to the share attributable to the initial capital. Memorandum of Association can allow the establishment of various kinds of commercial shares. The minimal commercial share is 1 CZK. (Podnikatel.cz 2014)



The basic document of this company is Memorandum of Association. The general meeting determines the way the partners share the profit, and the way the profit is divided among the partners in proportion to their commercial shares. If the Memorandum of Association or general meeting determines otherwise, the profit is paid out in cash. The Partners participate in running of the company in a general meeting. The general meeting is able to pass a resolution, when the partners with at least half of all votes are available. Every partner has one vote for 1 CZK of commercial share. The executive director convenes the general meeting at least once per an accounting period. The statutory body of the company is formed by one or more executive heads. Another body of the company is the supervisory board. (Podnikatel.cz 2014)

### **Joint Stock Company**

The company includes designation “akciová společnost”, which can be replaced by the abbreviation “akc. spol.” or “a.s.”. The company has registered capital known as capital stock, the minimum value of which has to be 2,000,000 CZK or 80,000 Euro and is divided into a particular number of shares of a particular nominal value. To found the company the adoption of articles of association is required. Shares are securities or registered security with which are associated entitle of the shareholder to participate in the running of the company, profits and the liquidation balance and in dissolution with liquidation. The internal structure of the company represents a dualistic system and a monistic system. The dualistic system is represented by the board of directors and supervisory board. The monistic system is represented by the board of directors and executive director. (Podnikatel.cz 2014)

The supreme body of the company is the general meeting of shareholders. There exists a quorum, where the shareholders who attend the general meeting have a total nominal value of at least 30 per cent of the registered capital. (Kaftan 2007, 100)

The Board of directors is the governing body of the joint stock company. The Board of Directors has three members, unless the articles of association determines otherwise. The Supervisory Board oversees the performance of the board of directors and activities of the company. The members of the supervisory board are elected and recalled by the general meeting. Term of office is three years. (Podnikatel.cz 2014)

### 2.2.3 Societas Europea

“The European Company is also known by its Latin name Societas Europaea. It is a type of public limited-liability company regulated under EU law.” (Europa 2014) It is a form of business subjects to the legal norms of the European Community. Creating of Societas Europa can be only on the basis of precisely EU directives. Basically it is a joint stock company. Founding of this company is very difficult and lengthy. That is the reason why so-called ready-made companies were established. Ready-made is appointed to the next transfer. In the Czech Republic the first Societas Europea was established in 2006. (Synek 2010, 81)

### 2.2.4 European Economic Interest Grouping

“The purpose of the grouping is to facilitate or develop the economic activities of its members by a pooling of resources, activities or skills. This will produce better results than the members acting alone. It is not intended that the grouping should make profits for itself. If it does make any profits, they will be apportioned among the members and taxed accordingly. Its activities must be related to the economic activities of its members, but cannot replace them. An EEIG cannot employ more than 500 persons.” (Europa 2011)

“An EEIG can be formed by companies, firms and other legal entities governed by public or private law which have been formed in accordance with the law of a Member State and which have their registered office in the European Union (EU). It can also be formed by individuals carrying on an industrial, commercial, craft or agricultural activity or providing professional or other services in the EU.” (Europa 2011)

The EEIG has to have at least two bodies: the members acting collectively and managers. The managers represent and act for the EEIG in making a contract with third parties even where their acts do not fall within the objects of the grouping. (Europa 2011)

### 2.2.5 Cooperatives

A Cooperative is a community where the number of members is not restricted. Cooperatives are created for the purpose of mutual support among its members or third parties, or for business purposes. Cooperatives have to have at least 3 members. The company includes designation “družstvo”. “The registered capital consists of all membership contributions.” (Kaftan 2007, 105) All membership contributions are equal. In the Czech Republic there exist housing cooperatives and asocial cooperatives. The Cooperatives have these authorities:

members’ meeting, managing board and audit commission. (Podnikatel.cz 2014)

### **2.3 The choice of the form of business organization**

There are many standards which we have to consider before we choose the suitable form of a business organization. Taking the special business activity and the aim of a company into consideration is very important. (Veber 2012, 70)

We mainly consider:

- the number of founders
- minimal amount of registered capital
- manner of liability
- financial demand
- difficulties with establishing the company (Veber 2012, 70)

### **2.4 The establishment of limited liability company/s.r.o.**

I have chosen this form of organization to use it in making the business plan for Cukrárna U Beránka.

The procedure for setting up a company:

- formation of Memorandum of Association
- contribution of capital
- gaining of trade licence
- the proposal to be registered with the Registrar of Companies. (Veber 2012, 80)

#### **2.4.1 Formation of Memorandum of Association**

Writing a Memorandum of Association is a basic step for the establishment of s.r.o. This mentioned document has to be in form of a deed written by a notary. The Memorandum of Association must be signed by all founders. All those signatures are certified by a notary. (The Memorandum of Association is written by a notary and has a written form.) In case there is just one person establishing s.r.o., the document is called the Deed of foundation instead of Memorandum of Association. This Deed of foundation also has to be certified by a notary public. The Memorandum of Association and Deed of foundation contain all basic and important information. (Koráb 2005, 84)

Memorandum of Association contains:

- Company and its headquarter's
- object clause
- determination of special partners, introducing the business name and headquarter's of legal entity and introduce the name and address of the natural person

- amount of registered capital, contribution of capital of all special partners, way and due period of the contribution of capital
- names and addresses of company directors and the way they act on the behalf of the company
- name and addresses of the members of a supervisory board
- another information according to Commercial Code (Veber 2012, 80)

#### **2.4.2 Capital formation**

Memorandum of Association determines how the contribution will be paid. The general rule is that special partners pay the cash deposit in. The bank, in which we open a bank account, gives us the certificate about the amount of cash deposit. This certificate is given after submitting the application. To the issue it is necessary to submit the Memorandum of Association. This certificate from the bank serves as one of the founding documents which are submitted when applying for the registration to the Registrar of Companies. There is also a possibility to give the deposit to the administrator of the capital. Deposits become part of the assets of the company when the company is registered with the Registrar of Companies. (Koráb 2005, 146)

#### **2.4.3 Establishment of trade licence**

The company must be the owner of the trade licences for all business activities which the company is going to carry out in the future. (Koráb 2005, 147)

#### **2.4.4 The proposal for the registration of the company to the Registrar of Companies**

Commencement of the company is given by the date when the company becomes registered with the Registrar of Companies. The proposal for the registration is submitted in the competent Registrar of Companies.

To the proposal the company must add:

- memorandum of Association or deed of foundation in the form of a deed written by a notary
- certification for conducting the business
- deed proving the legal reason for using space
- the certificate proving that the company has paid the registered capital. (Koráb 2005, 151-152)

Then every company director has to add two things. The first one is a defaulter sheet. The second one is a statutory declaration of company director about his legal capacity.

First, the new company has to register to the appropriate revenue authority. Then the company has to register to the social security and to the assurance company. (Ptáčková 1998, 9)

### 3 BUSINESS PLAN

A business plan is a written document which is made by the entrepreneur. This document characterizes external and internal factors of the company which are related to the commencement of the company or operation of the existing company. In this case entrepreneurs specify their goals for the future. (Veber 2012, 95)

In the simplest form the business plan is not a document but a few sentences which entrepreneurs have in mind. The reason to have the sentences in mind is to be able to tell these sentences whenever and wherever. In more complicated form it is a bundle of few pages, where goals, competition and financial sources are explained. (Podnikatel.cz 2008) According to Rhonda (2010, 47) pictures in the business plan are more beneficial than words and sentences. “A thousand words, after all, most likely will not be read, but a picture will definitely be looked at. Graphs, charts, and illustrations also are visually appealing. Graphs, charts and the others catch the reader’s attention, forcefully explain concepts and break up the monotony of the text.” (Rhonda 2010, 47).

#### 3.1 Purpose of the business plan

The business plan serves both the internal and external entities. The internal document is used for planning, making decision and controlling. The plan may serve as a very important document in the case when a company applies for a bank loan. (Koráb 2005, 24)

Through the business plan we should be able to answer these questions:

- Where are we now?
- Where we would like to go/move?
- How do we get there? (Koráb 2005, 24)

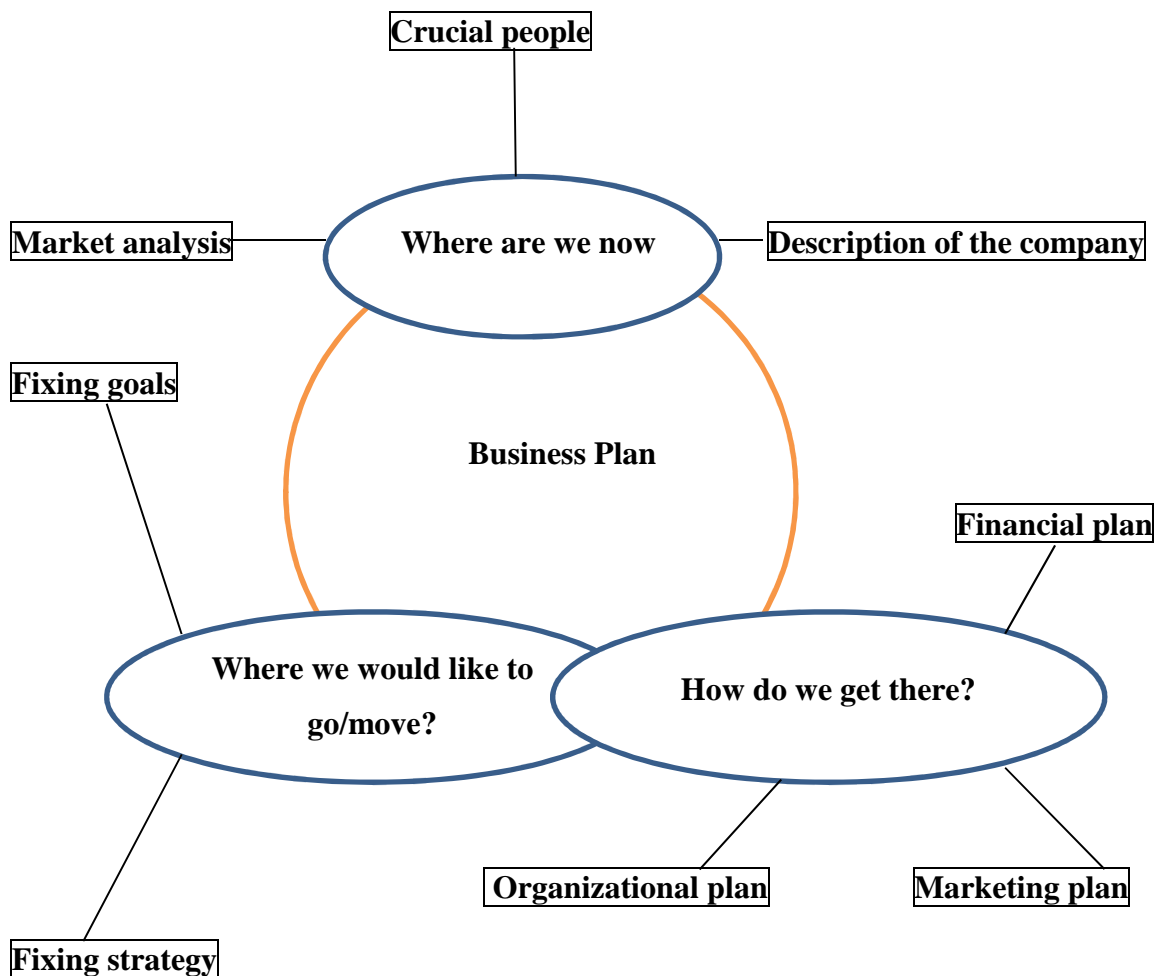


Figure 1: Purpose of a business plan (own creation based on Koráb 2005, 24)

### 3.2 The main benefits of the business plan

The main benefits of a business plan are:

- to obtain important findings from the analysis
- clear and understandable layout of the company's goals, assumptions and risks
- plan for the development of financial flows, identifying of needs and obtaining funding
- early identification of weaknesses and risks
- motivation for employees
- awareness of the intent of company and building corporate culture (Fotr 1999, 208-209)

### 3.3 Principles for writing the business plan

It is good to respect the generally applicable principles for writing a business plan. The principles are:

- intelligibility - simple expression, creation of tables and numeral materials
- logic - the parts must follow clearly each other, reality must be based on fact, using of graphic expression
- brevity - brevity, but not at the expense of some facts (legal principles cannot abridge)
- truth and reality – every business plan which is not real and true is unnecessary
- respect of risk – identification of risk
- quality of business plan (Srpová and Řehoř 2010, 60)

Mentioned principles must not restrict the person who is working on the business plan. The purpose of these principles is to show the direction how the business plan should look like and how should be formulated. (Veber 2012, 96-97)

### 3.4 Preparation for the business plan

The scope and details of the business plan depend on the size of the company. It also depends on the purpose for which the business plan is drawn up. (Veber 2012, 97)

The first step in preparing the business plan is the collection of information. Thanks to sufficient quantity and quality gained information the enterprise or entrepreneur is able to make right decisions. On the other hand, if the enterprise or entrepreneur does not have enough information, making decisions is very difficult. The information mentioned above is regarded to the competition, customers and suppliers. This information can be found on the internet, at the trade fair, at the conference through the promotional materials and through direct personal contact. (Veber 2012, 97)

To the next step it is necessary to pay attention. This step is formal design. The first page contains the trade name, the logo, date when the business plan is finished, the business address and also the contact for the person, who is the author of the document. Recommended range of the business plan should not exceed 50 pages of the text plus appendices. All chapters of the document must be systematically numbered. The reason for this is easy orientation in the document. Bear in mind that you should avoid any grammatical mistakes. (Veber 2012, 97)



### 3.5 Structure of the business plan

The structure of the business plan should provide sufficient information for providers of capital or for entrepreneur himself. Especially information regarding to the history of the company (if exists), business aims, management, planning, trade and competitive situation, capital requirements, potential profits and risks. (Wupperfeld 2003, 6)

Although, the particular content and structure of the business plan has not been fixed yet. But there still exist parts which should appear in the business plan. (Srpová 2011, 14)

The business plan should include the following parts:

- front page
- summary
- description of the company
- description of the product
- market analysis
- marketing plan
- plan of production
- organizational plan
- financial plan
- risks
- appendices
- conclusion (Srpová 2011, 14-15)

#### 3.5.1 Front page

The front page is the introduction to the business plan. There are mentioned a trade name, logo, headquarters, names and the contacts of the entrepreneurs, objects clause, the form of a business organization. The way of financing should be also included there. And a logo should be included as well. (Srpová 2011, 15)

#### 3.5.2 Summary

Summary is the next step in creating a business plan. It is very important to pay attention to the business plan, because this part is very important to the potential investors. But it must not be understood as an introduction, but as a description what is elaborated on the following pages. In the following pages the most important parts are mentioned, such as: objects clause, factors of the success, goals of the company, capital requirements and target values. (Wupperfeld 2003, 16)

### 3.5.3 Description of the company

In this part we should list the information about the industry in which the company occurs, then information about the type of the business, location – where the company is located, about the owner of the company, the employees and about the legal subjectivity.

After presenting this basic information about the company, we have to mention the reason, the impulse which influences us to create the business plan. There we define vision and values of the company.

### 3.5.4 Description of the product

The theme of this chapter is a more detailed description of the offered product. If it is a completely new product, it is important to thoroughly introduce the product to the customer. (Wupperfeld 2003, 19)

Description of a product:

In the case of an offer of a new product, explain what the product is and also mention the properties and purpose of the product. If there are required additional services, customers must be definitely aware of them. Examples of such services can be for instance training for proper use or installation or assembly. It is also advisable to mention technical parameters if it is required by the product. However, do not treat more details. Technical interpretation must remain on “non-professional” level. It means that the person who does not act in the field should understand given verbal expression. (Wupperfeld 2003, 19-20)

Description of a service:

If the subject of an offer is service, we specify what the service is and how it works. We also mention how it will be provided and what kind of equipment will be required to operate. (Wupperfeld 2003, 20)

### 3.5.5 Market analysis

The market analysis should be a part of every business plan. Through the mentioned analysis, the entrepreneur may lead a prosperous business. If the company wants to achieve positive business results, it must be better than its competitors and must also assess what the customer requires, their needs. The basic assumption in the analysis itself is defining a target market. (Podnikatel.cz 2009)

According to Wupperfeld overall market can be characterized as a “market, which includes all conceivable possibilities of the offered product or service.” The offered product cannot take the whole market or all potential customers because of the disparate needs.

It is therefore necessary to find a part of the overall market, a group of customers who will be directly interested in the offered product, so that it can fully meet their needs. This means setting a target market. (Wupperfeld 2003, 63)

A good way to gain information about a potential client is market research that can be done in different ways. In our case, however, as the best form of survey appears direct questioning and interviewing questionnaires. This will allow you to reach more people and get the information you need. When analyzing the market environment, it is important to focus not only on the current situation on the market, but the need is to think about the future and future development.

In this context, it is necessary for businessmen, to answer the following questions:

- How big the market is?
- What is the market growth rate?
- How attractive is the market?
- How is the market profitable?
- What is the development and estimation of demand?
- What are the estimates of needs?
- What are the market trends? (Podnikatel.cz 2009)

Key players in the market analysis are potential competitors, customers and suppliers.

#### 1) Competition

Every company in the market faces the threat of competition. It is necessary before the commencement of business to thoroughly investigate potential competitors, especially their strengths and weaknesses. (Barrow 1996, 101) The object of the survey must be especially competitors representing the greatest threat. These are primarily providers of similar products or services. This is the reason why analysis of all existing competitors will be subject to this section. (Veber 2012, 101)

Rhonda (2010, 116) says that very important is “learning from your competition. The basic concept of competition is responsiveness to customers, and watching your competitors can help you understand what customers want. In this case the fact that the founder of our confectioner’s shop had worked in a competitive candy store for 6 years is great advantage.

#### 2) Customers

The customer is the key person for every entrepreneur. On the basis of its requirements (wants and needs), the entrepreneur has the opportunity to realize his business activities. The main goal of this section is summarizing and defining their needs.

### 3) Suppliers

The object of this is the characteristics of individual suppliers and giving the reason for the choice of these entities.

#### **3.5.6 Marketing plan**

In this section we carry out the SWOT analysis, in which it is possible to determine the strengths, weaknesses, opportunities and threats of the project. Strengths and weaknesses focus on the internal environment of the company, while opportunities and threats refer to the external environment. Based on the four areas, the entrepreneur can take its position in the business so as to reduce the threat of acting, solve its weaknesses, held to their strengths and not the least use of the opportunities. (Krechovská and Procházková 2011, 70) In this section we also mention tactics, based on who gets into the subconscious mind of the customer. It is necessary to inform potential customers about our products and in the final stage to convince them to purchase. To achieve this we can use four marketing tools, which are - price, place, promotion and product. All four mentioned instruments make up the marketing mix. According to Kotler and Armstrong marketing mix can be defined as follows: “The marketing mix is a set of tactical marketing tools - product, price, distribution and communication policies that allow the company to adjust the offer according to the customer in the target market.” (Kotler and Armstrong 2004, 105)

Marketing mix 4P:

- Product - a brief description of the product that the customer will be offered
- Price - we mention price at which the product will be offered
- Promotion – we show how the product will be promoted
- Place – here we mention, where the product will be sold and in which distribution channels (Management Mania 2013)

#### **3.5.7 Plan of production**

The subject of this chapter is to characterize the overall production process of the product characteristics and other aspects related to the production.

In this section we deal with:

- sourcing of materials and raw materials for production
- description of the materials and supplies necessary production
- description of the production of the product
- description of the machinery and equipment needed for production

- labour, its qualifications, possibility of training staff (Portál rozvoje podnikání Kopřivnická 2013)

If it is not a manufacturing company, instead of putting together a production plan we create business plan. In this case we are focused on the purchase of goods and services, selection of suppliers and the question of storage. (Koráb 2005, 29)

### **3.5.8 Organizational plan**

This part of the business plan focuses on personnel matters of the company, mainly relating to employees and key personnel. It presents the various powers and activities of the people mentioned in the company and their pay pocket.

Management is very important. Management or leadership should be also mentioned. (Rhonda 2010, 76)

### **3.5.9 Financial plan**

The financial plan may be considered as the most important part of the business plan. Costs and the return of the project can be crucial for a potential investor. Financial plan transforms the previous section of the document into numbers. Through the mentioned plan we can easily determine whether the project can be implemented economically. (Srpová 2011, 28) The financial plan should consist of a profit and loss account, balance sheet, cash flow and break event point analysis. In these days it is voluntary not obligatory. (Srpová and Řehoř 2010, 60)

#### **Profit and loss account**

The subject of the mentioned profit and loss account is to provide information about income, whether a company is profitable or unprofitable. It captures the movement of individual costs and revenues. (Chromá et al. 1998, 25)

#### **Balance sheet**

It provides information about the total assets of the company and the sources of its funding. The balance sheet is divided into the asset side and the liability side. Assets represent the structure and amount of the company's assets. Conversely liabilities present how the company financed mentioned assets. In the final sum, however, the asset and liability must be equal. (Knápková 2013, 21)

**Cash flow**

Cash flow is used to record cash - income and expenses.

**Income - Expenses = Cash flow**

It can be determined on the basis of two methods - direct and indirect method.

The direct method monitors the revenues and expenses in the period. Determination of income and expenditure in the accounting is very difficult. The direct method prepares an overview of cash flow outside the accounting. They monitor the flow of funds in the accounts of funds and create a cash flow statement. It is usually used by small businesses for the operational management of financing. (Martinovičová 2006, 152) In contrast the indirect method is that the basis for calculating cash flow is earnings. (Knápková 2013, 51)

To calculate cash flow using the indirect method:

*Table 1: Indirect method of cash flow (Martinovičová 2006, 153)*

Opening balance of cash
Profit for the period
+ depreciation
+ creation of long-term provisions
- reduction in long-term provisions
+ increase in liabilities (short-term) bank loans, time distinguishing
- reduction of liabilities (short-term) bank loans, time distinguishing
- increase in accounts receivables, time distinguishing assets
+ decrease in receivables, time distinguishing assets
- increase in inventories
+ decreases in inventories
<b>= CASH FLOW FROM OPERATING ACTIVITIES</b>
- expenses with the acquisition of fixed assets
+ income from sale of fixed assets
<b>= CASH FLOW FROM INVESTING ACTIVITIES</b>
+ / - Long-term liabilities, alternatively. short-term liabilities
+ / - Effects of changes in equity
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>
Closing balance of cash

**Break even point**

Break even point expresses production volumes in which revenues are equal to total costs. Mentioned point can also be expressed by these words: critical point of profitability, point gain, zero dead point. (Zámečník 2007, 46)

The indicator can be determined in both homogeneous and heterogeneous production.

Calculation of break-even point:

$$\mathbf{BEP = FC / p - VC}$$

BEP – the break even point

FC – fixed costs

p – price

VC – variable costs

**3.5.10 Risks**

Each business activity is not without a certain degree of risk. The risk can be seen as a deviation of the actual state of the planned state. Incomes are not what we expected. (Portál rozvoje podnikání Kopřivnická 2013)

When implementing a business plan it is important to understand all the possible risks that could jeopardize the business and eliminate or completely remove them. Risks can be divided into two groups. The first group consists of the risks that can affect our approach. In this case, we have to take such measures as mentioned risks are reduced or completely removed. The second group consists of risks that we can affect. However, properly chosen strategy can reduce their impact. (Srpová and Řehoř 2010, 60)

**3.5.11 Appendices**

In the appendices we include documents that cannot be direct parts of? the business plan. These are mainly the CVs of key persons, certificates of incorporation, photographs, references prominent personalities, important contracts and obtained certificates. (Srpová and Řehoř 2010, 66)

**3.5.12 Conclusion**

One of the integral parts of the business plan must also be a brief conclusion in which we try to summarize the information presented in each chapter of the document and disseminate the results of the financial section. Our aim must be hoisting the strengths of the project. On the contrary we describe the weaknesses in a way to solve them. It must be clear in the document whether it is possible to implement the project or not.

The conclusion may affect the decision of a potential investor to invest into the project.(Portál rozvoje podnikání Kopřivnická 2013)



#### **4 SUMMARY OF THEORETICAL PART**

The actual meaning or enterprise is explained in the theoretical part. It indicates the characteristic of the entrepreneur, what should the entrepreneur be like and which conditions must the entrepreneur. The theoretical part also deals with natural persons and legal entities in the Czech Republic. Various forms of legal entities are briefly described. Another area of the theoretical part studies the way to choose the right form of business entity for your company. The steps which are necessary in creating a new limited liability company/společnost s ručením omezeným are mentioned. The last section of the theoretical part is devoted to the business plan. It concerns what actually the business plan is and how the business plan should look like and also what the business plan should contain.

## **II. ANALYSIS**

## 5 FRONT PAGE

**Logo:** *Logo provided in the appendices.*

### A Business Plan for Cukrárna U Beránka

<b>Created by:</b>	Aneta Baránková
<b>Address of a creator:</b>	Kopanická 504, Vizovice 763 12
<b>Form of business:</b>	Limited liability company/ společnost s ručením omezeným
<b>Date:</b>	25 March 2014
<b>Headquarter:</b>	Masarykovo náměstí 22 , Vizovice 763 12
<b>Telephone:</b>	777 978 817
<b>E-mail:</b>	anetabar@seznam.cz

**The characteristic of business:**

Service to customers: selling cakes, draft ice cream and ice cream scoops, in the summer season we sell crushed ice. To the candy store of course belong ice-cream sundaes. We take orders for cakes, which we have from our supplier Janík. In addition, we offer Christmas cookies that also are provided by the supplier Janík. Throughout the year we offer a large selection of children's favourite sweets (such as liquorice, lollipops, chewing gum and others). Every day we offer fresh open sandwiches. In the morning during the working day, customers have the opportunity to try our breakfast menu (coffee + dessert or coffee + waffles).

**Financing:**

Start-up costs will be covered by the building society account of Aneta Baránková and a loan from the family. The total sum of money is 450, 000 CZK.

Building society account:	200, 000 CZK
<u>Loan from the family:</u>	<u>250, 000 CZK</u>
<b>Total:</b>	<b>450, 000 CZK</b>

## 6 SUMMARY

### Information about the owners and management

The first step is that we must make a treat with a responsible representative. The responsible representative will be Jana Zrníková.

Responsible representative:

Name: Jana Zrníková  
Date of birth: 24 May 1951  
Education: 1969 apprenticeship certificate saleswoman  
Work experience: 42 years (selling at a confectioner's shop, snack bar)

Owner:

Name: Aneta Baránková  
Date of birth: 3 March 1992  
Education: 2011 – present Tomas Bata University in Zlín  
English for Business Administration  
2007 – 2011 SPŠ Zlín  
Work experience: 2008 – 2013 Cukrárna Kavárna, Vizovice

### Offered products and services

Detailed product description: Ice-cream, cakes, desserts, open sandwiches, crushed ice, “frgál” cakes, hot and cold drinks (coffee, tea, juice etc.), Christmas cookies, wide selection of sweets etc.

## 7 DESCRIPTION OF THE COMPANY

The company is established by one natural person - Aneta Baránková. As a suitable type of legal form for her business she chose a limited liability company, where the necessary amount of registered capital is 1 CZK. The amount of the companion deposit must be at least 1 CZK. The overview of the individual deposits of companion is presented in the following table.

*Table 2: Amount of the companion deposit (own creation)*

Name	The amount of the monetary contribution	The amount of the non monetary contribution
Aneta Baránková	450, 000 CZK	0 CZK
<b>Total</b>	<b>450, 000 CZK</b>	

Key values of the company

- maximum satisfaction of customer needs
- friendly and helpful behavior and conduct in relation to its business partners
- high professionalism of staff

Staff

In the confectioner's shop, due to the opening hours, which are presented below, the company calculates with two-shift operation. There will be three employees - the owner, the responsible representative and one saleswoman, but this saleswoman will have treat for a part-time job.

*Table 3: Opening hours during the year (own creation)*

Monday – Friday	7,30 – 17.00
Saturday	8.00 – 18.00
Sunday	8.00 – 18.00

*Table 4: Opening hours during summer (own creation)*

Monday – Friday	7,30 – 19.00
Saturday	8.00 – 19.00
Sunday	8.00 – 19.00

Table 5: Overview (own creation)

<b>Founder:</b>	Aneta Baránková
<b>Form of business:</b>	Limited liability company/ společnost s ručením omezeným
<b>Reasons for establishing:</b>	In Vizovice, there is only one confectioner's shop and prices in this shop are high above average in other cities. We would therefore open a confectioner's shop with more affordable prices for citizens of the city Vizovice and of course for nearby villages (Bratřejov, Lutonina, Jasenná, Zádveřice, Prlov, Lhotska, Chrámečné) Moreover, we want to provide jobs for physically disabled. The idea of opening a confectioner's shop came from my aunt who is in a wheelchair and she always wanted to open a confectioner's shop or just work in it. She has not been successful in finding this kind of job yet. That is the reason we do it. We will establish a confectioner's shop where physically disabled people can work.
<b>Main idea/vision:</b>	Our goal is to become the favorite confectioner's shop, where people would love to go to sit. Our customers should be able to appreciate that we will employ physically disabled. Our main goal is to make up at least 50% of the market.
<b>Date of the opening:</b>	May 2015
<b>Employees:</b>	2 employees full-time job 1 employee part-time job Summer: 2 students

## 7.1 Place of business

After long consideration where to place the company, the founder decided for the location in the square T.G.M. in Vizovice. Currently, there is a toy store, but its lease ends in August. The space for the confectioner's shop will be also leased. To make the space suitable for a confectioner's shop, it has to be partially reconstructed. The building is situated in a very attractive location in the heart of the city. Local residents will always pass our shop when they go shopping. It is also close (about 1 minute) to a bus station. The train station is about 10 minutes walk. Transport by the car is also possible. Customers can park right next to the confectioner's shop.

The size of the facility is 70 m<sup>2</sup>. It includes a room for making cakes and raw materials, an office for administrative work, a changing room, toilets. The actual shop is equipped with a spinning machine for making ice cream, refrigerated showcases for cakes, an ice cream freezer showcase, a crushed ice machine and a bar with a cash register. In the shop there are 3 tables for 2 people and 2 tables for 4 people. Total capacity is 14 people. In the shop there are two toilets, one for women and one for men. In the summer there is also an outdoor seating area with 4 tables, 2 tables for 4 people and 2 tables for 2 people. Total capacity in the summer season is 26 people. All spaces are wheelchair accessible. A detailed presentation is shown in the following picture.

Graphic design: *Graphic design of Cukrárna U Beránka provided in the appendices.*

## 7.2 Machinery and other equipment

In the table below you can see what is necessary to buy and what the price of this equipment is. All equipment is paid in cash on delivery.

*Table 6: Machinery and other equipment (own creation)*

Characteristic	The way of acquisition	Price
Spinning machine for ice cream	COD	100, 000 CZK
Refrigerating case – cakes	COD	67, 000 CZK
Refrigerating case – ice cream	COD	23, 000 CZK
Coffee machine	COD	70, 000 CZK
Blenders, mixers, cream machine	COD	8, 000 CZK
Crushed ice machine	COD	15, 000 CZK
Tables + chairs	COD	50, 000 CZK
Kitchen equipment	COD	8, 000 CZK
Showcase for drinks	COD	10, 000 CZK
Fridge	COD	11, 000 CZK

## 7.3 The impact of our activities on the environment

**Waste:** In operating our business there is no hazardous and life-threatening waste.

**Working environment:** Our confectioner's shop is painted in brown, turquoise and pink colour. These colors have been chosen because of their psychological impact on people. They will feel comfortable and relaxed in our confectioner's shop. On the walls there are hung various pictures such as coffee, desserts. But also our logo is hung here. The furniture is made of dark wood. Loudspeakers will be placed in the room. The radio will play through these loudspeakers.

**Wrapping:** Consumption of plastics is limited by selling cold drinks in glass. Waste consumed in the production will be recycled.

**Occupational safety:** All of our employees go through a course on BZOP. The facility is equipped with two fire extinguishers. One is located in the store and the other one in the area of production. All employees have a valid food licence. Our confectioner's shop meets all health and safety conditions.



## **8 DESCRIPTION OF THE PRODUCT**

To our products belong: frozen desserts, open sandwiches, drinks, desserts and cakes, ice-cream, wide selection of sweets etc.

### **Frozen desserts - our own products**

- Cherry cake
- Tiramisu
- Yoghurt cake
- Cheesecake Míša

### **Open sandwiches**

We make open sandwiches ourselves. We make two types of open sandwiches. The first one is with “vlašský salát” and the second type is with butter spread.

### **Drinks**

We include hot drinks and cold drinks. Hot drinks are coffee (caffè latte, cappuccino etc.) and tea and mulled wine. To cold drinks belong: crushed ice, alcohol (beer, hard liquor, wine) lemonade, juices, mineral water etc.

### **Desserts and cakes**

Desserts and cakes come from the supplier Janík. The examples of desserts and cakes can be: větrník, špička, indián, trubička, marokánka, vánek, roláda, marlenka, medovník, věneček, linecké kolečko, hořické trubičky, frgál and many types of fruit cakes. Cukrárna U Beránka of course offers many other types of desserts and cakes, these are just main representatives.

### **Ice-cream**

The confectioner's shop offers draught ice-cream and scoops of ice-cream. Every day during summer season Cukrárna U Beránka offers two types of draught ice-cream. One type is fruit, the second one is classical - vanilla and chocolate. To the ice-cream of course belong ice-cream sundaes. The confectioner's shop offers hot raspberries, mandarin sundae, chocolate sundae, pineapple sundae, strawberry sundae, nut sundae, children's sundae, sundae on request. All these ice-cream sundaes are served with homemade whipped cream.

### **Baking cakes, Christmas cookies**

The company offers baking cakes at the request of the customer. In winter the company offers Christmas cookies. Christmas cookies are from our supplier Janík, our confectioner's shop is just intermediary.

In the table below, you can see main representatives of Cukrárna U Beránka and its marketability – how these products are sold. The data in the table are obtained by own research among the competitors. The research was carried out by the owner of the company at the time she worked for a competitive confectioner’s shop.

Table 7: Choice of representatives (own creation)

Representatives	Marketability	Sale price
Frozen dessert	170	27
Open sandwich	360	15
Drinks: hot and cold	2,200	27
Sundae	600	45
Desserts, Cakes	1,300	18
Ice-cream	1,800	14

This chart only processed the data included in the table above. It is clear that the best-selling products are drinks and ice-cream.

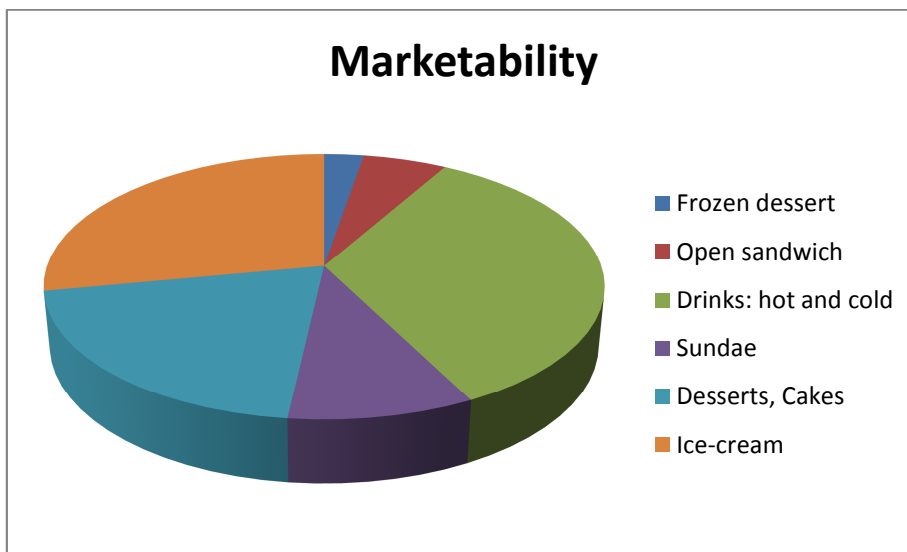


Figure 2: Marketability (own creation)

## 9 MARKET ANALYSIS

### 9.1 Competition

In the town Vizovice, there is only one confectioner's shop, which sells its products at above average prices. Residents and the people from the surrounding area complain about the prices of this confectioner's shop. That is the reason why we decided to sell our products at lower prices and make them available to all our potential customers, and of course for getting more customers.

Competitive firm: Cukrárna Kavárna

Masarykovo náměstí 414,  
76312 Vizovice

The advantage of the competitive firm may be that the Cukrárna Kavárna has been operating in the market for more than 20 years. People are accustomed to go to this confectioner's shop. On the other hand, the major disadvantage is the cost of the products they offer. People complain about these prices and this can be a great opportunity for our confectioner's shop to take their customers away. We will offer them more favorable prices.

### 9.2 Customers

Our target customers are residents of Vizovice and the surrounding area. Of course, we have to mention tourists, the city Vizovice is a very touristy place. On working days in the morning our target customers will be especially mothers with children on maternity leave and the retired. We have a contract with the company Rudolf Jelínek Vizovice that our confectioner's shop will provide hospitality at all meetings with their clients and also will be available for employees to organise the Christmas party. We have another contract with Municipal Authority Vizovice. Once a month we will deliver cakes and open sandwiches at the meeting.

In the table number 8 there are listed all our potential customers.

*Table 8: Customers (own creation)*

women on maternity leave / mothers with young children
Students
Tourists
Pensioners
people from the neighborhood / surrounding villages, cities
Municipal Authority Vizovice
the company Rudolf Jelínek Vizovice
other employees of surrounding companies
other residents of the city Vizovice

### 9.3 Suppliers

The supplier of desserts and cakes is Mr. Janík from Lhotka. As a supplier of coffee we have decided for online store KavaKava. We will offer our customers brand Rioba. Originally, we wanted to offer coffee Lavazza but this brand of coffee is offered by our competitors, so we decided to change it to Rioba. Rioba is the coffee of the same quality as well as the brand Lavazza. As a supplier of ice cream, we chose Czech brand - Česká zmrzlina z Opočna. This is the best ice cream made in the Czech Republic. Česká zmrzlina z Opočna also offers crushed ice. Other suppliers are mentioned in the table below.

In the table number 9 there are included names of all our suppliers and the way of transport.

*Table 9: Contractor providing conducting business (own creation)*

<b>Input to production</b>	<b>Supplier</b>	<b>Way of transport</b>
Cold drinks	Lesko	Transport supplier
Packing materials, paper mats, paper boxes, toiletries	Makro	Own transport - car
Ice-cream, Crushed ice	Česká zmrzlina z Opočna	Transport supplier
Coffee, tea	KavaKava	Transport supplier
Desserts, cakes, something sweets	Janík, Lhotka	Transport supplier

In the table below, there is listed all equipment that is needed to buy if you want to operate the confectioner's shop. All equipment is paid in cash on delivery.

*Table 10: Contractor providing investing activities of the project (own creation)*

<b>Characteristic</b>	<b>Supplier</b>	<b>Price</b>
Spinning machine for ice cream	Online store	100, 000 CZK
Refrigerating case – cakes	Online store	67, 000 CZK
Refrigerating case – ice cream	Online store	23, 000 CZK
Coffee machine	Online store	70, 000 CZK
Blenders, mixers, cream machine, other equipment	Online store	8, 000 CZK
Crushed ice machine	Online store	15, 000 CZK
Tables + chairs	Stolařství Macek	50, 000 CZK
Kitchen equipment	Online store	8, 000 CZK
Showcase for drinks	Online store	10, 000 CZK
Fridge	Online store	11, 000 CZK

## 10 MARKETING PLAN

The marketing plan includes a SWOT analysis of Cukrárna U Beránka. And there are also mentioned information about how to determine the price and how to promote our business.

### 10.1 SWOT analysis

An important part of the marketing plan is the SWOT analysis.

*Table 11: SWOT analysis (own creation)*

<p><b>STRENGTHS</b></p> <ul style="list-style-type: none"> <li>• LOCATION</li> <li>• EXPERIENCED STAFF</li> <li>• MODERN AND COMFORTABLE FACILITIES</li> <li>• LONG OPENING HOURS</li> </ul>	<p><b>OPPORTUNITIES</b></p> <ul style="list-style-type: none"> <li>• MODERN TECHNOLOGY</li> <li>• USING FRESH INGREDIENTS</li> <li>• OWN PRODUCTION OF FROZEN DESSERTS</li> <li>• CUSTOMER SERVICE RIGHT AT TABLE</li> </ul>
<p><b>WEAKNESSES</b></p> <ul style="list-style-type: none"> <li>• BEGINNER ON THE MARKET</li> <li>• POSSIBILITY OF FUTURE FAILURE</li> </ul>	<p><b>THREATS</b></p> <ul style="list-style-type: none"> <li>• COMPETITIVE CONFECTIONER'S SHOP</li> <li>• WINTER SEASON</li> </ul>

The strengths of the company include: location, experienced staff, modern and comfortable facilities and long opening hours. To the weaknesses belong: beginner on the market, possibility of future failure. Strengths and weaknesses are influenced by internal factors. On the other hand, there are opportunities and threats which are influenced by external factors. To the opportunities belong: modern technology, using of fresh ingredients, own production of frozen desserts and customer service right at the table. Last part of the SWOT analysis is threats. The threats of the company include: competitive confectioner's shop and winter season, in which we have a shortage of customers.

### 10.2 Price

We have chosen the method of setting prices based on the prices of competitors (competitive-oriented price). Since Vizovice has one confectioner's shop it is easy for us to find out their prices. Our range of products is very similar so we can be inspired by the prices of competitors. In our case it means providing products at lower prices because the competitive confectioner's shop is overpriced.

We can also achieve getting some of their customers. Furthermore, we have chosen the method of pricing based on cost, because we need to make a profit and minimize costs. It is a relatively simple method, which has easy access to the data underlying the calculation of prices.

### **10.3 Promotion**

Promotion is the key issue in every business, whether it is a newly establishing or existing business. It is important to get into the subconscious of our customers and it is the means of properly selected promotion.

Cukrárna U Beránka chose these promotional elements:

- advertising through local newspapers “Vizovické Noviny” and wireless
- websites
- leaflets

Vizovické Noviny offered us advertising in this newspaper before opening the confectioner’s shop for free. After opening the confectioner’s shop the service will be charged. We still have small leaflets, which are spread to all shops, restaurants in Vizovice and in the surroundings. In addition, the company is working on its own web sites, which will be accessible on the address [www.cukrarnauberanka.cz](http://www.cukrarnauberanka.cz).

## 11 ORGANIZATIONAL PLAN

Two employees have a full-time job. One of the employees is the company owner and the second one is the responsible representative. The price mentioned below is gross salary. Then there is one part-time employee (physically disabled). In the summer season the company employs two summer workers.

1. Shop assistant /full-time job                      Aneta Baránková  
3 March 1992
2. Shop assistant/ full-time job                      Jana Zrníková  
24 May 1951
3. Shop assistant /part-time job                      Zuzana Zrníková  
28 October 1979

In this table there are shown the number of workers and their salaries.

Job title	Characteristic	Average salary
shop assistant/ full time job	Orders, customer service, cleaning, production of frozen desserts, production of open sandwiches	16, 000 CZK/ every month
shop assistant/ full time job	Orders, customer service, cleaning, production of frozen desserts, production of open sandwiches	16, 000 CZK/ every month
shop assistant/part time job	Orders, customer service, cleaning, production of frozen desserts, production of open sandwiches	8, 500 CZK/ every month
		<b>40, 500 CZK per month</b>
		<b>486, 000 CZK per year</b>

*Figure 3: Employees and their salaries (own creation)*

There are shown the work of summer workers and their salaries.

Job title	Characteristic	Average salary
2x summer worker	Orders, customer service, cleaning, production of frozen desserts, production of open sandwiches	7, 000 CZK for one summer worker per month
		<b>28, 000 CZK per year</b>

*Figure 4: Summer workers (students) and their salaries (own creation)*



## 12 FINANCIAL PLAN

The opening balance sheet consists of financial contributions of a founder. Total capital amounts is 450 000 CZK.

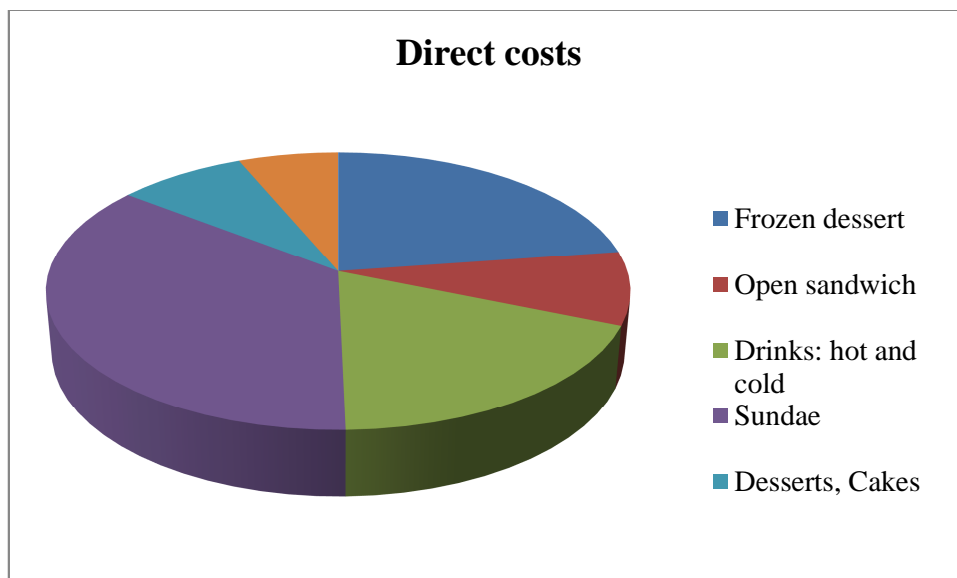
### 12.1 Planning of costs

In the table number 12, you can see the representatives of Cukrárna U Beránka. For each representative, there are calculated direct costs of the representative and also the sale price. Direct costs for each product are calculated based on our own calculation. In the sale price there are included direct costs of the product plus energy, work etc.

*Table 12: Determination of direct costs of representative (own creation)*

Representative	Sale price (CZK)	% costs	Direct costs on the material (CZK)
Frozen dessert	27	37	9.99
Open sandwich	15	25	3.75
Drinks: hot and cold	27	30	8.1
Sundae	45	35	15.75
Desserts, Cakes	18	20	3.6
Ice-cream	14	20	2.8

The graph shows you which of the product has the highest costs. The highest costs have drinks and sundaes.



*Figure 5: Direct costs (own creation)*

### 12.2 Planning of direct revenues and expenditures

In the following tables and charts, there are expressed revenues and expenditures of each product in each month of the first year of business. Each following table is accounted according to the coefficient mentioned below. The coefficients are determined according to the expected number of customers and marketability in the following months. In the summer months company expects more customers, so the coefficient increased. In October, the coefficient is reduced because the number of customers is smaller than in summer.

Mont of starting a business	1	2	3	4	5	6	7	8	9	10	11	12
Calendar month	5	6	7	8	9	10	11	12	1	2	3	4
Coefficient of seasonality	0.9	1.2	2	2	2	1.4	1.1	1	1	1	1.1	1.2
Coefficient of increasing after the starting a business	0.9	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2

Figure 6: Plan of direct revenues according to coefficient of seasonality and increasing after starting a business (own creation)

The best-selling products are drinks and ice-cream. But in the chart of revenue is visible that the largest revenue of the company in every moth have drinks (hot and cold) and sundaes. Sundaes because of its sale price. Sale price of sundae is higher than the sale price of ice-cream. On the third place in the marketability are desserts and cakes. In the marketability on the last place are frozen desserts.

Representatives	Sale price	Marketability	Direct revenue					
			1. month	2. month	3. month	4. month	5. month	6. month
Frozen dessert	27	170	3, 719	6, 609	11, 016	11, 016	11, 016	7, 711
Open sandwich	15	360	4, 374	7, 776	12, 960	12, 960	12, 960	9, 072
Drinks: hot and cold	27	2, 200	48, 114	85, 536	142, 560	142, 560	142, 560	99, 792
Sundae	45	600	21, 870	38, 880	64, 800	64, 800	64, 800	45, 360
Desserts, Cakes	18	1, 300	18, 954	33, 696	56, 160	56, 160	56, 160	39, 312
Ice-cream	14	1, 800	20, 412	36, 288	60, 480	60, 480	60, 480	42, 336

Representatives	Sale price	Marketability	Direct revenue					
			7. month	8. month	9. month	10. month	11. month	12. month
Frozen dessert	27	170	6, 058	5, 508	5, 508	5, 508	6, 058	6, 609
Open sandwich	15	360	7, 128	6, 480	6, 480	6, 480	7, 128	7, 776
Drinks: hot and cold	27	2, 200	78, 408	71, 280	71, 280	71, 280	78, 408	85, 536
Sundae	45	600	35, 640	32, 400	32, 400	32, 400	35, 640	38, 880
Desserts, Cakes	18	1, 300	30, 888	28, 080	28, 080	28, 080	30, 888	33, 696
Ice-cream	14	1, 800	33, 264	30, 240	30, 240	30, 240	33, 264	36, 288

Figure 7: Plan of direct revenues (own creation)

In this table we can see expenditures of individual products in every month. The highest costs have sundaes and frozen desserts. In each month, the company has the highest costs in the production of drinks.

Representatives	Direct costs (CZK)	Marketability	Direct expenditure					
			1. month	2. month	3. month	4. month	5. month	6. month
Frozen dessert	9.99	170	1,375	2,445	4,075	4,075	4,075	2,853
Open sandwich	3.75	360	1,093	1,944	3,240	3,240	3,240	2,268
Drinks: hot and cold	8.1	2,200	14,434	25,660	42,768	42,768	42,768	29,937
Sundae	15.75	600	7,654	13,608	22,680	22,680	22,680	15,876
Desserts, Cakes	3.6	1,300	3,790	6,739	11,232	11,232	11,232	7,862
Ice-cream	2.8	1,800	4,082	7,257	12,096	12,096	12,096	8,467

Representatives	Direct costs (CZK)	Marketability	7. month	8. month	9. month	10. month	11. month	12. month
			Frozen dessert	9.99	170	2,241	2,037	2,037
Open sandwich	3.75	360	1,782	1,620	1,620	1,620	1,782	1,944
Drinks: hot and cold	8.1	2,200	23,522	21,384	21,384	21,384	23,522	25,660
Sundae	15.75	600	12,474	11,340	11,340	11,340	12,474	13,608
Desserts, Cakes	3.6	1,300	6,177	5,616	5,616	5,616	6,177	6,739
Ice-cream	2.8	1,800	6,653	6,048	6,048	6,048	6,653	7,258

Figure 8: Plan of direct expenditures on each product (own creation)

In the chart below you can find revenues of each representative of Cukrárna U Beránka in the first year of business. In this chart is visible that the largest revenue of the company in every month have drinks (hot and cold) and sundaes. Sundaes because of its sale price. Sale price of sundae is higher than the sale price of ice-cream. As for the marketability, ice-cream is before the sundae.

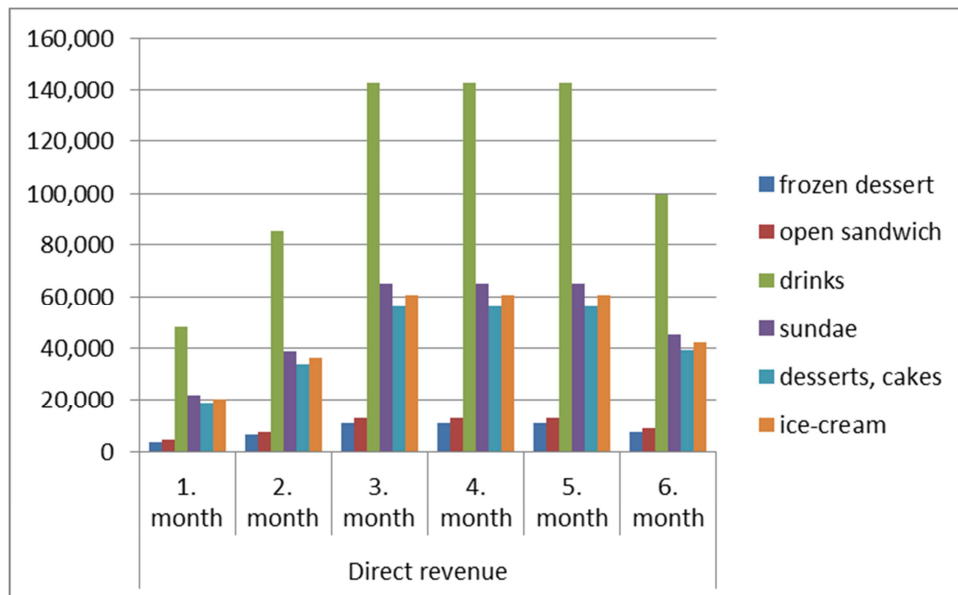


Figure 9: First year of business- direct revenue (own creation)

In this chart you can find direct expenditures on each product the company offer. The highest costs have sundaes and frozen desserts. In each month, the company has the highest costs in the production of drinks.

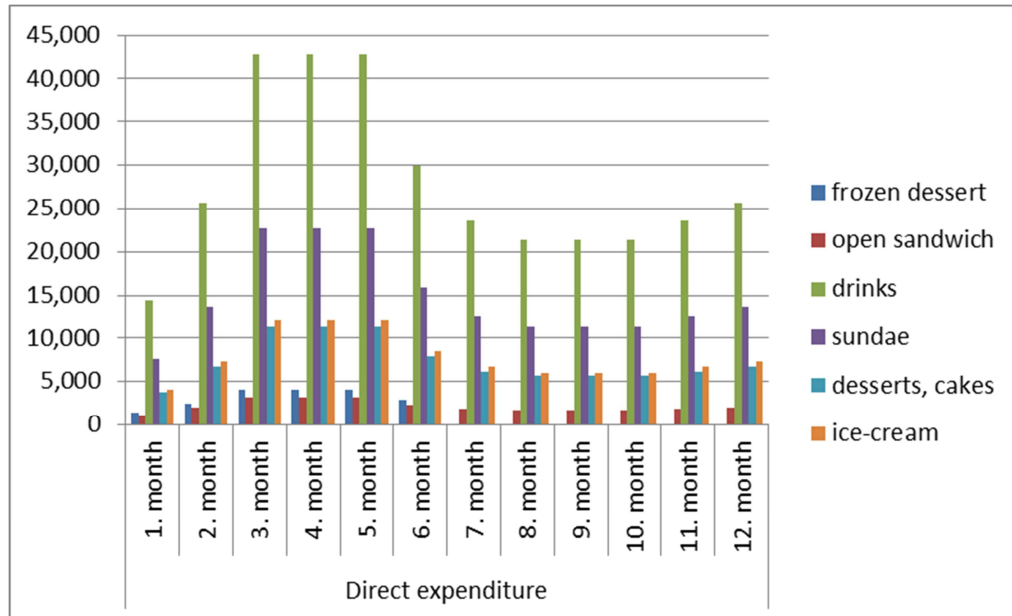


Figure 10: First year of business - direct expenditure (own creation)

### 12.3 Energy consumption

In the table below you can see expected total energy consumption of Cukrárna U Beránka. On the amount of rent the owner of the company agreed with the owner of the house, where Cukrárna U Beránka is located.

Energy	Expenditure on rent	Total energy consumption
Month	CZK/per month	CZK/per month
	17 000	5, 500
1	17 000	5, 500
2	17, 000	5, 500
3	17, 000	4, 500
4	17, 000	3, 500
5	17, 000	3, 500
6	17, 000	3, 500
7	17, 000	3, 500
8	17, 000	3, 500
9	17, 000	4, 500
10	17, 000	5, 500
11	17, 000	5, 500
12	17, 000	5, 500

Figure 11: Total energy consumption (own creation)

Energy consumption - water	Price/m <sup>3</sup>
	63,75
Energy consumption - electricity	Price/kWh
	4,08
Energy consumption - gas	Price/m <sup>3</sup>
	14,42

*Figure 12: Energy consumption (own creation)*

## 12.4 Cash flow

You can find the table of cash flow in appendices. As you can see in the chart in figure number 16, only the first month we were operating at a loss. In the following months there has been an increase in revenue of the company and we reached positive numbers, which is great news. But it is however necessary to work hard on improving sales and increase turnover.

### 13 RISKS

- Wrong choice of employees - in the selection of company's staff, the company will be based on practical experience of the mentioned persons.
- Damage to property - the company plans to have a business object insured. In the mentioned insurance are included these crimes - theft (burglary), intentional damage or intentional destruction of affairs (vandalism), natural hazard insurance (including water)
- Problems with suppliers - the Company has in reserve more suppliers from which will the company buy goods. If a situation arises that one supplier fails, the company replaces the first supplier by the second supplier. All selected suppliers are able to flexibly and quickly react to the received orders, making delivery on time.
- Low attendance of customers- higher attendance, the company can influence it by properly chosen marketing strategy.
- Unfavourable developments in input prices - the company will respond to this situation by adjusting their prices.
- Adverse market developments - this is the risk that the company cannot influence. However, it may take such measures to reduce this risk by building reserves.
- Broken machines - Another risk for our confectioner's shop can be any damage (breakdown) of the machine. Without ice cream machine, crushed ice machines etc. our confectioner's shop cannot operate.
- There are other risks for example political risks, economic risks which are associated with changes in our state.

## 14 APPENDICES

The appendices contain the following documents:

- Graphic design of Cukrárna U Beránka
- Logo
- CV of the founder
- Cash flow

## 15 CONCLUSION

In the financial plan presented above it is clear that Cukrárna U Beránka can be successful in the market in Vizovice. This fact is also confirmed in the following chart, where you can see positive results in each month except the first month. In the following months, Cukrárna U Beránka makes small steps in improving. However, it is necessary to work hard in the winter months. The winter months bring lower incomes. In the winter the company has less customers than in summer season. Therefore, it is necessary to work on a promotion that would bring more customers to Cukrárna U Beránka in winter and of course in summer, too.

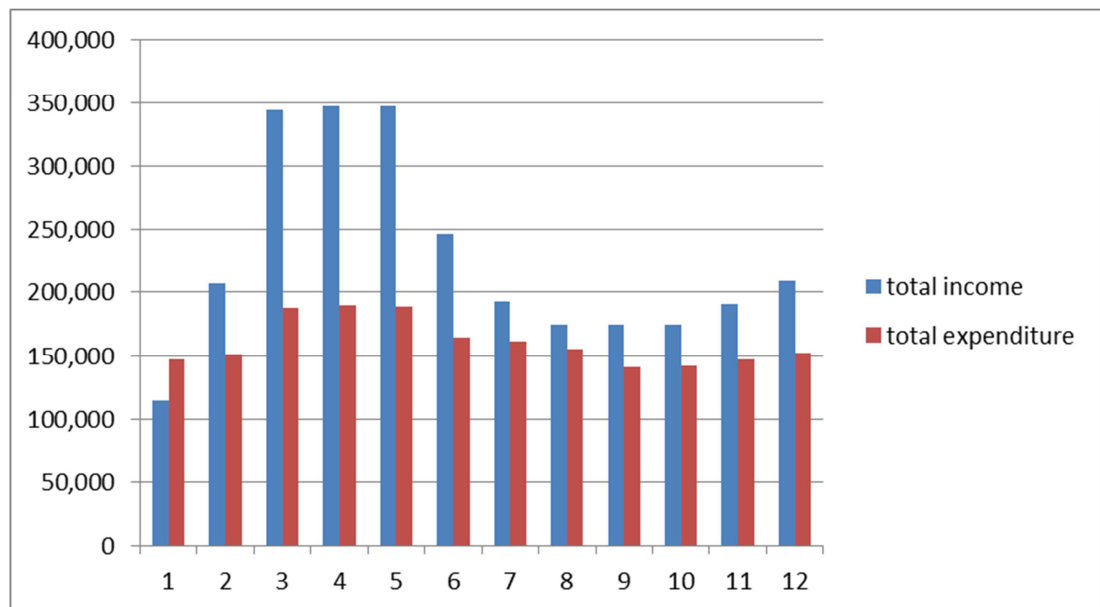


Figure 13: Monthly difference of revenues and expenditures (own creation)



## CONCLUSION

The aim of this bachelor thesis, which was elaborated on the theme “Business plan for Cukrárna U Beránka” was the real processing of the business plan. The business plan was prepared on the basis of the theoretical part but also on the basis of information that I gained at TBU in Zlín. The starting point is the collecting of theoretical knowledge relating to the business, business plan and marketing research.

The theoretical part deals with the basic concepts related to business, business plan, market research, natural persons and legal entities in the Czech Republic. The next section is about how to choose the right form of business.

Practical part of the project is processing a business plan. The business plan has been designed to comply with applicable legislative requirements. Great emphasis during implementation was also placed on the feasibility. As a key part of the document market analysis, marketing plan, organizational plane and financial plan are considered. As a business location was chosen city Vizovice, where competition was also analyzed. We have revealed the weaknesses of the competitor. The biggest one is the price of products. On this market it is necessary to bring something new, original, offer products for reasonable prices. The financial plan and processed reports have shown that Cukrárna U Beránka could become a successful and popular confectioner’s shop in Vizovice.

Finally, I must mention that in the future it is necessary to work on promotion. Good promotion can lead to a successful, popular but mainly more profitable company.

In the abstract I mentioned that my goal is to find out whether the project for establishing Cukrárna U Beránka is feasible. And the result is that this business plan is feasible.

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**LIST OF ABBREVIATION**

a.s.	akciová společnost
akc. spol.	akciová společnost
BEP	break even point
COD	cash on delivery
CV	curriculum vitae
EEIG	European Economic Interest Grouping
etc.	Etcetera
EU	European Union
FC	fixed costs
k.s.	komanditní společnost
kom. spol.	komanditní společnost
p	price
s.r.o.	společnost s ručením omezeným
spol. s.r.o.	společnost s ručením omezeným
v.o.s.	veřejná obchodní společnost
VC	variable costs
veř. obch. spol.	veřejná obchodní společnost

## APPENDICES

- P I Curriculum vitae - Aneta Baránková
- P II Graphic design of Cukrárna U Beránka
- P III Logo
- P IV Cash flow
- P V Form for legal entity

# APPENDIX P I: CURRICULUM VITAE - ANETA BARÁNKOVÁ

## CURRICULUM VITAE



### Personal Information

Name: Aneta Baránková  
Date of birth: 3 March 1992  
Address: Kopanická 504, 763 12 Vizovice  
Temporary address: Záluští 54, 763 02 Zlín - Louky  
Email: anetabar@seznam.cz

### Education

2011 – present Tomas Bata University in Zlín - Department of Modern Languages and Literatures - English for Business Administration  
2011 Language course in Los Angeles, California  
2007 – 2011 SPŠ Zlín

### Work Experience

2011 – present BCservis CZ – currently responsible for communication with foreign business partners, suppliers  
2011 – 2012 Shop assistant in Tesco Store Vizovice  
2010 – 2013 Private English Teacher – provided private English language lessons  
2010 – 2013 Shop assistant in Cukrárna Kavárna Vizovice

### Personal Skills

amenable to learn new things and willing to travel  
determined, attentive, scrupulous and diligent

### Language Skills

Czech (mother tongue)  
English (advanced – both verbal and written)  
German (passive)

### Computer Skills

advanced user of Microsoft Office applications  
good command of internet browsers and tools



**Other Skills**      driving licence (category B)

**Hobbies**            music, sport, travelling, languages

**Additional Information**    references available upon request

## APPENDIX P II: GRAPHIC DESIGN OF CUKRÁRNA U BERÁNKA



APPENDIX P III: LOGO



## APPENDIX P IV: CASH FLOW

Month of starting a business Calendar month	Before first month											
	1 5	2 6	3 7	4 8	5 9	6 10	7 11	8 12	9 1	10 2	11 3	12 4
Revenue	117,442	208,786	347,976	347,976	347,976	243,583	191,387	173,988	173,988	173,988	191,387	208,786
Change in receivables of direct revenue	2,740	2,131	3,248	0	0	-2,436	-1,218	-406	0	0	406	406
Personal financial contribution	450,000											
Total income	114,702	206,654	344,728	347,976	347,976	246,019	192,605	174,394	173,988	173,988	190,981	208,380
Direct expenditure	32,431	57,655	96,092	96,092	96,092	67,264	52,851	48,046	48,046	48,046	52,851	57,655
Change in liabilities of direct expenditure	3,027	2,354	3,587	0	0	-2,691	-1,345	-448	0	0	448	448
Salaries of employees	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500
Social and health insurance for employees	13,770	13,770	13,770	13,770	13,770	13,770	13,770	13,770	13,770	13,770	13,770	13,770
Wage of summer worker							14,000	14,000				
Rent	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000
Energy consumption	5,500	5,500	5,500	4,500	3,500	3,500	3,500	3,500	3,500	4,500	5,500	5,500
Consumption of overhead cost in an office	500	500	500	500	500	500	500	500	500	500	500	500
Consumption of overhead cost in production	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Expenditure on accounting	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Legal, tax and other advice	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Protective equipment	1,500					500						
Telephone, internet	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Insurance	5,442											
Charges	306	306	306	306	306	306	306	306	306	306	306	306
Training	2,220						740					
Expenditure on promotion	9,192	2,974	1,849	1,474	1,474	2,323	1,474	1,474	1,474	1,474	1,474	1,474
Small tangible and intangible assets	7,216	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Long-term tangible and intangible assets	0	0	0	0	0	0	0	0	0	0	0	0
Repairs and maintenance	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340
Property tax	420											
Total expenditure	147,332	151,512	187,591	189,803	188,803	164,015	161,647	155,206	140,757	141,757	147,114	151,918
Monthly difference of revenue and expenditure	<b>88,000</b>	<b>55,142</b>	<b>157,137</b>	<b>158,173</b>	<b>159,173</b>	<b>82,004</b>	<b>30,957</b>	<b>19,188</b>	<b>33,231</b>	<b>32,231</b>	<b>43,867</b>	<b>56,461</b>
Accumulated cash	88,000	110,512	267,649	425,822	584,994	666,998	697,955	717,143	750,374	782,604	826,472	882,933
Initial cash	88,000	55,370	110,512	267,649	425,822	584,994	666,998	697,955	717,143	750,374	826,472	882,933

# APPENDIX V: FORM FOR LEGAL ENTITY



## JEDNOTNÝ REGISTRAČNÍ FORMULÁŘ

PRÁVNICKÁ OSOBA



### ČÁST A - PODNIKATEL

#### 01 Podnikatel

a) obchodní firma / název právnické osoby <sup>1)</sup>	Cukrárna U Beránka		
b) právní forma	společnost s ručením omezeným	c) identifikační číslo	5,6,8,9,3,2,1,4

#### 02 Sídlo

a) název ulice	Masarykovo náměstí	b) č.p. / č.ev.	22	c) číslo orientační		d) PSČ	7,6,3,1,2
e) název obce	Vizovice	f) část obce					
g) okres			h) stát	ČR			

#### 03 Předmět podnikání (u živnosti volně vyznačte čísla oborů činností na seznamu) - ve smyslu § 45 resp. § 50 živnostenského zákona ohlašuji živnost resp. žádám o koncesi

pořadové číslo 1.	hostinská činnost
-------------------	-------------------

#### 04 Statutární orgán nebo člen statutárního orgánu

a) titul	b) jméno	Aneta	c) příjmení	Baránková	d) titul	
e) datum narození	0,3,0,5,1,9,9,3	f) rodné číslo	9,3,3,5,4,4,7,7,5,0			

#### 05 Bydliště / pobyt člena statutárního orgánu na území ČR

a) název ulice	Kopanická	b) č.p. / č.ev.	504	c) číslo orientační		d) PSČ	7,6,3,1,2
e) název obce	Vizovice	f) část obce					
g) okres			h) stát	ČR			

#### 06 Statutární orgán nebo člen statutárního orgánu

a) titul	b) jméno			c) příjmení			d) titul	
e) datum narození			f) rodné číslo					

#### 07 Bydliště / pobyt člena statutárního orgánu na území ČR

a) název ulice			b) č.p. / č.ev.			c) číslo orientační			d) PSČ		
e) název obce			f) část obce								
g) okres			h) stát								

#### 08 Odpovědný zástupce

a) titul	b) jméno	Jana	c) příjmení	Zrníková	d) titul				
e) státní občanství	české	f) rodné příjmení	Rusková	g) datum narození	2,4,0,5,1,9,4,9	h) rodné číslo	4,9,2,4,0,5,3,3,5,0		
i) místo narození	Vsetín	j) okres			k) stát	ČR		l) pohlaví <sup>1)</sup>	žena / muž <sup>2)</sup>

<sup>1)</sup> vyplní se pouze u fyzické osoby, která nemá přiděleno rodné číslo  
MPO PO – vzor č. 09 (012014)

## 09 Bydliště odpovědného zástupce

a) název ulice	Štěpská	b) č.p. / č.ev.	350	c) číslo orientační		d) PSČ	7, 6, 3, 1, 2
e) název obce	Vizovice	f) část obce					
g) okres	h) stát ČR						

## 10 Pobyt odpovědného zástupce na území ČR (pro zahraniční osoby)

a) název ulice	b) č.p. / č.ev.	c) číslo orientační	d) PSČ
e) název obce	f) část obce	g) okres	

## 11 Datum ustanovení do funkce odpovědného zástupce

0, 1 | 0, 5 | 2, 0 | 1, 5

## 12 Ustanovení odpovědného zástupce pro předměty podnikání (pořadové číslo předmětu podnikání)

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

## 13 Provozovna

a) název ulice	Masarykovo náměstí	b) č.p. / č.ev.	22	c) číslo orientační		d) PSČ	7, 6, 3, 1, 2
e) název obce	Vizovice	f) část obce	g) okres				
h) název provozovny	Cukrárna U Beránka	i) umístění provozovny					
j) datum zahájení provozování živnosti v provozovně	0, 1   0, 5   2, 0   1, 5	k) provozovna podléhající kolaudaci					ANO / NE <sup>3</sup>
l) předměty podnikání provozované v provozovně dle poř. čísla / u živnosti volné číslo oboru							

## ČÁST B - OZNÁMENÍ PRACOVNÍHO MÍSTA

- oznamuji ve smyslu zákona o zaměstnanosti volné pracovní místo / obsazení volného pracovního místa <sup>3</sup> ÚP v			
a) místo výkonu práce	b) název profese	c) dle KZAM	d) vznik / obsazenost <sup>3</sup> ke dni
e) pracovní právní vztah na dobu určitou / neurčitou <sup>3</sup>	f) pracovní doba	g) počet míst	h) výše mzdy
i) požadované vzdělání, praxe			j) zveřejňovat ANO / NE <sup>3</sup>
k) kontaktní osoba na pracovišti		l) poznámky: nabízené výhody, speciální požadavky apod.	

## ČÁST C - VYBERTE ÚŘADY, VOČI KTERÝM JE PODÁNÍ ČINĚNO

a) Živnostenský úřad	<input checked="" type="checkbox"/>	počet příloh		b) Finanční úřad	<input checked="" type="checkbox"/>	počet příloh		c) Úřad práce	<input type="checkbox"/>	počet příloh	
----------------------	-------------------------------------	--------------	--	------------------	-------------------------------------	--------------	--	---------------	--------------------------	--------------	--

## ČÁST D - ADRESA PRO DORUČOVÁNÍ

a) název ulice	Masarykovo náměstí	b) č.p. / č.ev.	22	c) číslo orientační		d) PSČ	7, 6, 3, 1, 2
e) název obce	Vizovice	f) část obce	g) okres				
h) adresu použít i pro následující řízení ANO / NE <sup>3</sup>							

## ČÁST E - DOPLŇUJÍCÍ ÚDAJE

a) telefon	605268779	b) datová schránka		c) e-mail	uberanka@seznam.cz
------------	-----------	--------------------	--	-----------	--------------------

jméno podatele	Aneta	příjmení podatele	Baránková	<i>Aneta Baránková</i> vlastnoručný podpis
vztah k právnické osobě	jednatel			
v e Vizovicích	dne	28.4.2014		