A Business Plan for a Catering Company

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ABSTRAKT

Tato bakalářská práce je zaměřena na vypracování podnikatelského plánu pro cateringovou společnost. Cílem je vytvořit podnikatelský plán pro založení cateringové společnosti ve Zlíně, která se bude zaměřovat nejen na přípravu klasických masových pokrmů, ale bude zohledňovat také osoby s dietami, jako jsou například vegani a vegetariáni. S rostoucím zájmem po dietních alternativách roste také poptávka, což může zaručit vyšší úspěšnost na trhu, oproti jiným cateringovým společnostem, které nabízejí limitované, nebo žádné varianty pro osoby s dietami. Práce se skládá ze dvou hlavních částí: teoretické a praktické. Teoretická část bude sloužit jako předloha pro praktickou část, a představí nejen pojmy týkající se podnikání a strukturu podnikatelského plánu, ale také vysvětlí a popíše Lean Startup. V praktické části budou pak znalosti nabyté v teoretické části uvedeny do praxe.

Klíčová slova: podnikatelský plán, cateringová společnost, Yemek, startup, stravovací služba, strategické plánování, marketingový plán, finanční plán, Lean Canvas

ABSTRACT

This bachelor's thesis is focused on the preparation of a business plan for a catering company. The goal is to create a business plan for establishing a catering company in Zlín, which will focus not only on the preparation of classic meat dishes, but will also consider people on diets, such as vegans and vegetarians. With the growing interest in dietary alternatives, the demand is also increasing. This might provide higher success in the market compared to other catering companies, which often offer limited or no options for people on diets. The thesis consists of two main parts: theoretical and practical. The theoretical part will serve as a guide for the practical part and will not only introduce the business and the structure of the business plan but will also explain and describe Lean Startup. In the practical part, the knowledge gained in the theoretical part will be put into practice.

Keywords: business plan, catering company, Yemek, startup, food service, strategic planning, marketing plan, financial plan, Lean Canvas

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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

INTRODUCTION

This bachelor's thesis will present the creation of a business plan for a catering company. This catering company will focus on classical meat Czech and world dishes, and it will differ from others by also focusing on people with different types of diets, mostly vegans and vegetarians. These people are often disadvantaged by the catering conditions at various social events, in such a way that only part of the refreshments is prepared for them, or no refreshments at all, and the catering conditions are therefore not equal for everyone.

The demand for dietary alternatives is constantly growing, as the number of people eating vegan or vegetarian is constantly increasing; however, the catering services on the market are often not sufficiently adapted to these groups. Traditional catering or restaurants often offer limited or no choices for people with dietary restrictions. The company's focus on non-discrimination supports equal access and a more welcoming environment for all. A business that actively responds to social and nutritional trends has a higher chance of success and thus appeals to a wider clientele.

The primary objective of this thesis is to create a business plan for a catering company, which will serve as a guide for the implementation of this enterprise.

The thesis is divided into a theoretical and a practical part. The theoretical part of the thesis focuses on the key elements of a business plan and is based on relevant literature, which serves as a foundation for its subsequent development. The practical part then uses the acquired knowledge to create a catering company focused on equal access to food for people with different dietary needs. The first part of the practical part will include, for example, a business plan and the entire image of the catering company. The marketing part works with analyses such as SWOT, PESTLE, and the marketing mix. Furthermore, a financial plan is also presented with all the relevant tables and calculations, and as the last part of this work, a lean analysis is presented.

I. THEORY

1 BUSINESS

According to Bugri and Pribišová, the Czech Business Corporation Act says that business is a systematic activity carried out independently by an entrepreneur under his own name on his own responsibility, and to make a profit. (Bugri and Pribišová 2017, 11)

Srpová et al. distinguish between two main approaches to business. Business can be either viewed as something innovative that brings value, and something new and unique. Alternatively, business can be perceived as any activity carried out by someone who owns a company or runs a trade, regardless of whether they are innovative or aim for growth. (Srpová et al. 2020, 31-33) As Abrams points out, the basis of all businesses is meeting the needs. If a business does not have customers who will buy the product or service, the business will most probably fail in the future. (Abrams 2019, 4-5)

Ultimately, business is about creating value, whether through innovation or by fulfilling a demand in a way that is sustainable and profitable for the entrepreneur.

1.1 The Concept of Business

A business concept is a general idea that defines the core purpose of a business. According to Abrams, entrepreneurs commonly get their inspiration for their business concept from several sources. Some of the sources can be, for example, work experience, education, talents or hobbies, recognition of market opportunity, or even from their friends. (Abrams 2019, 4-5) As Srpová et al. explain, the essence of a business concept lies in carefully thinking through what exactly will be offered to the market, how the product or service will be produced, sold, and delivered. (Srpová et al. 2020, 143-146)

Furthermore, Abrams notes that a successful business should incorporate at least one of these elements: creating something new like a product or service, offering something better by improving or lowering prices, finding a market that is not well served or new market, deliver products or services less expensively or to more places, or combining more products and services in one location or doing both manufacturing and selling a product. (Abrams 2019, 4-5)

1.2 Business Plan

According to Lipovská, business plan summarizes the goals, examines their feasibility, and describes the way to achieve them. (Lipovská 2017, 1227)

Srpová et al. define business plan as a written document describing the significant external and internal factors related to the functioning of a company. (Srpová et al. 2020, 841-844) They also emphasize that certain standards should be followed when creating a business plan. A business plan should be comprehensible, logical, brief, truthful and real, and it should respect the risks. (Srpová et al. 2020, 841-849)

Abrams explains that the term *business plan* refers to a document summarizing how a company will achieve its goals. It can describe the concept of a new company, a new product, or even an existing company. The business plan also assesses all critical aspects of a business. Some of those aspects are mission, market, competition, industry, team, operations, financials, and more. (Abrams 2019, 4-5)

As noted by Svobodová and Andera, the goal of a business plan is to verify the feasibility of an idea as realistically as possible. (Svobodová and Andera 2017, 270-272) In summary a business plan serves as a tool for planning.

1.3 Types of Business Entities

When starting a business, it is important to decide what type of legal form it will take. The choice of a business entity influences the entrepreneur's level of responsibility, tax obligations, administrative complexity, and possibilities for growth and financing.

According to Veber, Srpová and contributors, The Commercial Code of the Czech Republic accepts two legal forms of business. These forms are natural person and legal entity. (Veber, Srpová & contributors, 2012, 222) Similarly, Srpová et al. state that the entrepreneur have to decide whether to operate as a natural person or establish a legal entity and also choose between a partnership and a capital company. (Srpová et al. 2020, 646-649)

1.3.1 Natural Person

According to Veber, Srpová and contributors, natural person is a form of independent business intended for individuals who want to run a business under their own name and responsibility. (Veber, Srpová & contributors 2012, 225) Lipovská notes that this is the easiest form of business to start. To start this form of business there is no need for registered capital, partners, or lawyers. (Lipovská 2017, 1181-1184) Trade businesses as defined by Srpová et al., are continuous activities carried out independently, under one's own name, on one's own responsibility, with the purpose of making a profit and under the conditions set by law. (Srpová et al. 2020, 650-652)

Lipovská explains that to engage in a trade business, a person must be of legal age, legally competent, have no criminal record related to business activities, and must not have any debts to the tax office or unpaid social and health insurance contributions. According to

Act No. 455/1991 on Trade Licensing, trade businesses are classified into notified trades and concession trades. In the Czech Republic notified trades are further subdivided into three groups: unqualified trades, craft trades, professional trades. These types differ based on required qualifications and the nature of the activity. (Lipovská 2017, 1181-1191)

1.3.2 Legal Person

In contrast to natural persons, legal persons represent more complex business structures that involve a different legal status and obligations. According to Veber, Srpová and contributors, legal entities include capital companies, partnerships, and cooperatives. (Veber, Srpová & contributors 2012, 226–227)

Srpová et al. state that starting a business as a legal entity will be more administratively demanding and, in many cases, it will also be necessary to deposit registered capital. All types of legal entities must be registered in the Commercial Register. (Srpová et al. 2020, 699-702)

There are several types of legal entities in the Czech Republic. As Srpová et al. mentions Limited Liability Company (s.r.o.) is the most common one. Establishing a Limited Liability Company includes drawing up the Memorandum of Association or the Dees of Foundation, contribution to the registered capital, obtaining a trade license or other relevant permit required for the activity, and registration into the Commercial Register. (Srpová et al. 2020, 703-705)

One of the major advantages of Limited Liability Company is the limited liability of its members, as highlighted by Lipovská. Other forms of legal entities include the Joint-Stock Company (a.s.), General Partnership (v.o.s.), Limited Partnership (k.s.), and Cooperatives. (Lipovská 2017, 1181-1210)

1.4 Entrepreneur and Entrepreneurship

According to Lipovská, an entrepreneur is a person who works independently, not as an employee, with the aim of making a profit. They look for new opportunities, take risks, and bear significant responsibility. An entrepreneur is therefore someone who has the motivation to do business, and they have ideas and the motivation to put them into practice. (Lipovská 2017, 1177-1184) This definition highlights the personal mindset and qualities of an entrepreneur.

Srpová et al. offer a broader view. According to them, an entrepreneur can be anyone who owns and operates a business or a trade license. (Srpová et al. 2020, 31-33)

Together, these definitions show that entrepreneurship combines a personal drive to innovate and take risks with the formal responsibility of running a legally recognized business.

2 STRUCTURE OF A BUSINESS PLAN

Srpová at al. state that there is no strict regulation on what a business plan must include. However, there are essential elements that should always be included. These typically cover questions such as: Who are we? What do we want to sell? Why would someone buy our product or service? Who is our target customer? At what price will we sell the product and what profit will we make? How will we bring our products or services to market? What makes us different from the competition? And what are the potential risks of our plan? (Srpová et al. 2020, 841–844) Svobodová and Andera believe that a good business plan should answer three basic questions: Where am I now? Where do I want to go? And how do I plan to get there? (Svobodová and Andera 2017, 277-278)

According to Svobodová and Andera, the most common structure of a business plan contains summary, characteristics of a product and owner of the business, market and customer analysis, competition analysis, supplier analysis, personnel planning, marketing and financial plan, risk analysis, project evaluation and attachments. (Svobodová and Andera 2017, 279-285) Srpová at al. also outlines indicative structure of a business plan. This structure contains table of contents, summary, description of the business opportunity, general description of the company, key people, market and customer analysis, company environment and competition analysis, marketing strategy, production and suppliers, personnel planning, implementation project plan, financial plan, risk analysis, attachments. (Srpová et al. 2020, 858-901)

As a structure of a business plan is not strictly defined, founders have the flexibility to adjust the business plan to their needs, but it is necessary to include all the essential elements mentioned by the authors above. The commonly used structure outlined by Svobodová and Andera provides a logical framework that helps ensure no key area of the business plan is overlooked. Structure from Srpová et al. overlaps with the key points identified by Svobodová and Andera, highlighting that these elements are essential and should not be omitted.

2.1 Cover Sheet

Cover sheet is the first page of the business plan, and according to Srpová et al. it should include the company's business name, logo, and date of creation, as well as the company address and contact information of the person responsible for compiling the plan. (Srpová et al. 2020, 853-857) It serves as an introduction to the business and provides essential information at first glance.

2.2 Summary

According to Abrams, the executive summary is the most important part of the business plan. Its main purpose is to persuade readers to continue reading the rest of the document. It presents a concise overview of the entrepreneur's key ideas and intentions for the business. Abrams further note that the summary should quickly outline the basic business concept. (Abrams 2019, 54-57)

As stated by Srpová et al., the summary should be understood as management summary in which the fundamental questions are briefly answered. The summary should arouse curiosity and interest to read the rest of the business plan. It should inform what the company is about, what will be sold, what benefits it brings to the customer, who the customer is and how large the potential market is, why is it better than competition, how much financial resources will be needed, when will the investment be returned, and other relevant information. (Srpová et al. 2020, 858-862)

2.3 Description of the Business Opportunity

This section should clarify what the business opportunity is. Srpová et al. say that it may involve, for example, identifying a gap in the market, discovering a new technical principle, or other opportunities. When describing a business opportunity, it is important to focus primarily on a brief description of the product or service, its benefit for the customer, and its competitive advantage. (Srpová et al. 2020, 858-862)

2.4 Product/Service

The description of a product or service should explain its characteristics. Abrams state that this part of the business plan should identify and describe the nature of the services or products provided. It should be specific, however if there is a line of products or services it is not necessary to list each one if general categories are identified. (Abrams 2019, 76-77)

Srpová et al. add that the product should be described from its physical appearance to its features and intended use. If the business offers a service, it is important to specify what the service entails, how it works, and what equipment is required. (Srpová et al. 2020, 861-866)

An important part of this section is also the definition of Minimum Viable Product (MVP) which is according to Croll and Yoskovitz, the simplest version of a product or service that is capable of creating value for the market. (Croll and Yoskovitz 2013, 28)

Srpová et al. further emphasize that a business plan can be successful only if the product provides a clear benefit to the customer. Therefore, it is important to explain how the product meets the customer needs and why the customers should choose this product over those offered by competitors. The product should also have a competition advantage, that means it should define why the product is better than the competitor's products. (Srpová et al. 2020, 863-866)

2.5 Legal Structure

According to Svobodová and Andera, a business plan should explain legal requirements and legal form of the business. (Svobodová and Andera 2017, 279-281) This section should therefore clarify which legal form was chosen, and whether the business is operated by a natural person or as a legal entity. It should also justify the choice based on the nature of the business.

Establishing and operating a catering company in the Czech Republic requires to follow several legal regulations. The laws listed below are closely linked to the operations of a catering company.

- Czech Business Corporation Act (Act No. 90/2012 Sb.) manages legal forms of businesses, including Limited Liability Companies. (Zákony pro lidi, 2023)
- Trade Licensing Act (Act No. 455/1991 Sb.) regulates the conditions of trade business. (Zákony pro lidi, n.d. -a)
- Public Health Protection Act (Act No. 258/2000) sets hygiene requirements for the preparation and handling of food. (Zákony pro lidi, n.d. -b)
- Food and Tobacco Products Act (Act No. 110/1997) regulates the obligations of food business operators. (Zákony pro lidi, n.d. -c)
- Labor Code (Act No. 262/2006) defines legal relationships between employees and employers. (Zákony pro lidi, n.d. -d)
- Czech Income Tax Law (Act No. 586/1992) defines tax obligations for businesses and entrepreneurs. (Zákony pro lidi, n.d. -e)

2.6 Key People

According to Srpová et al., in a business plan, the person behind it plays a big role, whether it is a beginner or an experiences entrepreneur. The business plan should include the education and practical experience of the entrepreneur or managers. (Srpová et al. 2020, 863-869) Svobodová and Andera state that it should cover "Why me?" (Svobodová and

Andera 2017, 279-281), meaning it should explain why the person behind the business is the right person to run it.

2.7 Market and Customer Analysis

Svobodová and Andera state that market analysis should contain a brief characterization of the market, demand conditions, market size, and market trends. (Svobodová and Andera 2017, 279-281) Srpová et al. emphasize the need to define the overall market as well as the specific market to focus on. (Srpová et al. 2020, 867-869)

Furthermore, Svobodová and Andera highlight the importance to define the target customer and customer segments along with their characteristics. (Svobodová and Andera 2017, 279-281) Abrams define the target market as people, business, and organizations most likely to buy the company's products or services. (Abrams 2019, 107) Srpová et al. add that it is essential to identify customer groups that derive significant benefit from the product or service, have easy access to it, and are willing to pay for it. (Srpová et al. 2020, 867-869)

As a part of market analysis, it is also useful to assess external environment that may affect the market demand and the business development. One of the most widespread methods for this is the PESTLE analysis.

2.7.1 PESTLE Analysis

The advantage of this analysis is that it reduces the complexity of external factors by introducing a simple structure. The individual external factors are grouped into six categories, and their influence on the company is analyzed. The six categories of the PESTLE analysis:

- **Political factors**: wars, government policies and ideology, terrorism, trade policy, etc.
- **Economic factors**: economic growth, competitor behavior, supplier behavior, cost of materials, tax policy, etc.
- **Social factors**: demographic trends, lifestyle preferences, social values, professional workforce, etc.
- **Technological factors:** use of computer technology, innovations, logistics, new products and equipment, internet trading, etc.
- **Legal factors**: laws of the country, harmonization of laws and taxes, international law, human rights, etc.

- **Environmental factors**: environmental interest groups, emission control and pollution, disaster prevention, etc. (Dědina and Odcházel 2007, 25)

The right outcome of macroenvironmental analysis should be a comprehensive set of all significant factors that may represent potential risks or opportunities. (Šafrová Drášilová 2019, 223)

2.8 Competition Analysis

Srpová et al. state that every company faces competition in the market. Therefore, it is crucial to analyze competitors by examining their strengths and weaknesses and identifying those who offer similar products or services. The analysis should list all competitors but focus primarily on direct competitors in terms of market share, products or services, customers, prices, and other relevant factors. (Srpová et al. 2020, 874-876)

According to Svobodová and Andera, this section should define the criteria for direct competition, list of competition that meets these criteria, describe indirect competition, and identify potential competitors. Additionally, it should explain how the competition might inspire or influence the business. (Svobodová and Andera 2017, 282-283)

2.9 Personnel Planning

Svobodová and Andera state that this section should specify individual job positions including job qualifications, the number of workers on specific job positions and types of their contracts, it should also specify organizational structure, job costs and personnel costs. (Svobodová and Andera 2017, 282-283) Srpová et al. agrees that this section should specify the number and qualification structure of employees and adds what the demands on employees will be in the coming years. (Srpová et al. 2020, 883-889)

2.10 Suppliers

Suppliers play a key role in ensuring smooth operations of a business, they provide materials, products, or services needed for productions. Svobodová and Andera mention that suppliers should be analyzed in a business plan. It should include description of inputs, supplier arrangements, and an overview of input costs. (Svobodová and Andera 2017, 282-283)

2.11 Marketing

According to Kotler et al., marketing is defined as the process by which companies create value for customers and build strong customer relationships in order to capture value from customers in return. (Kotler, Armstrong, Wong, and Saunders 2008, 7)

Bugri and Pribišová state that marketing is focused on satisfying customer needs. With the help of marketing-oriented tools, techniques, and methods, customer needs and wishes are identified. Based on the established knowledge, marketing aims to offer the customer products and services with the most added value in real time at a good price. Marketing also predicts the demand and wishes of customers, informs customers of product properties, product uses, plans development, and innovation of production. (Bugri and Pribišová 2017, 147-149)

2.11.1 Marketing Concept

Kotler et al. states that the marketing concept follows the organizational goals, which follow the needs of target customers. It should deliver the customer's desired satisfactions more effectively than the competitors do. A good marketing concept is customer-centered; therefore, the job of a good marketing concept is to find a product or service that will suit the customers and not to search for the customers that will suit the product or service. (Kotler, Armstrong, Wong, and Saunders 2008, 17)

2.11.2 Customer Needs

According to Kotler et al., human needs are the most basic concepts of marketing, which represent conditions of lacking or deprivation. The needs include basic physical needs such as needs for food, clothing, safety, social needs, warmth, needs for belongings, and individual needs for knowledge and self-expression. Businesses address needs by presenting a value proposition, which comprises a collection of benefits pledged to customers to fulfill their needs. (Kotler, Armstrong, Wong, and Saunders 2008, 8-9)

2.11.3 Marketing in Services

Vaštíková define service as a set of tangible and intangible elements that contain social, psychological, or other benefits. (Vaštíková 2014, 231) The specific nature of the services requires tailor-made marketing approaches. Service marketing is used to build strong brands in the target market. In the service sector, interaction between the client and the service provider is necessary for the business to be successful. The effectiveness of this interaction directly depends on the qualifications and skills of the employees who provide the service to the customers. The organization should create an optimal assortment of services that will create the best possible position on the market and identify the services that bring the most profit. (Vaštíková 2014, 250-257)

The brand increases the credibility of the product, but in the field of services, the brand is more often associated with the name of the organization than with the name of the individual service. The name of the organization, coupled with good references about the services provided through word-of-mouth advertising helps create emotional bonds between the organization and its customers. Creating positive emotional bonds contributes to a good company image. (Vaštíková 2014, 269-270)

2.11.4 Marketing Mix

Marketing mix, also known as “4Ps,” represents the strategic position of a product or service with the help of the following parameters:

- Product – satisfying customer needs.
- Price – the value of a product to the customer.
- Promotion – product or service promotion.
- Placement – distribution of a product from the manufacturer to the customer. (Bugri and Pribišová 2017, 150)

The price is the only element of the marketing mix that creates revenue; other elements of the marketing mix represent costs. The price is also very flexible because it can be changed quickly. (Vaštíková 2014, 287-288)

Due to the characteristics of the services, it was found that these 4Ps are not enough to create effective marketing plans for services. This problem resulted in the addition of the following three more Ps to the traditional marketing mix:

- Physical Evidence – helps to materialize the service.
- People – helps facilitate mutual communication between the service provider and the customer.
- Processes – helps facilitate and manage the delivery of services to customers. (Vaštíková 2014, 59-67)

2.11.5 Marketing Strategy

According to Bugri and Pribišová, one of the keys of a successful business is creating a good marketing strategy. Marketing strategy preparation involves several steps. The first step is a preparatory phase in which materials for creating a marketing strategy are collected for research. This research can be done with a help of several marketing analyses. Based on the results found the specific problem is identified and the goal which a company wants to reach is set. The final step is a control phase in which the effectiveness of a chosen method is analyzed. This final phase also serves as feedback for the company. (Bugri and Pribišová 2017, 151-152)

2.11.6 SWOT Analysis

According to Musgrave, SWOT analysis, also known as the SWOT matrix, is a marketing strategy. The acronym SWOT stands for strengths, weaknesses, opportunities, and threats. This strategy serves as a tool used to compare internal company strengths and weaknesses to external opportunities and threats. It can also be used as a brainstorming tool at any time, and especially when business circumstances are changing. (Musgrave 2007, 39-41)

2.11.7 Target Segment

According to Musgrave, choosing which market to serve is a very important and strategic decision for the business. The decision of which target market to serve can be reconsidered periodically, even when the product or service is already established. (Musgrave 2007, 45) Entering a large segment can help achieve a high sales volume, however, it can also attract large rivals, and large rivals can be though competitors. When entering a large segment, it is always better to try to secure customer loyalty and to secure a dominant position. If the business has no special advantage over the competitors in a large target segment, it is more promising to enter a small segment with more opportunities. Small markets can be less competitive, and that can allow to earn higher unit margins. A small market with no interest of large competitors is called a niche. Niche is substantial enough to be profitable for a smaller firm. (Musgrave 2007, 58)

2.11.8 Marketing Plan Evaluation

The marketing plan should be simple, practical, and should carry a clear message of what is necessary to do. It should have specific and measurable goals and include specific steps and activities to achieve those goals. The plan should also be realistic in terms of goals, expenses, and time frame. (Kotler and Keller 2013, 89)

2.12 Financial Plan

This section will cover finances and assets connected to a business plan. It will also deal with the money needed to set up a business, and how much money the business will need to survive a couple of months after opening.

2.12.1 Start-up Budget

According to Srpová et al., this section should specify what financial resources will be required to start the business. All the expenses needed for launching the company should be clearly listed. These expenses are usually divided into three categories: establishment costs, investment costs, and operating costs.

Establishment costs refer to expenditures related to obtaining the necessary business licenses, notarial fees, and other administrative fees. Investment costs typically include the purchase of property, renovations, machinery, vehicles, and basic equipment. Operating costs cover the acquisition of initial stock, salaries and mandatory contributions to social and health insurance, utility payments, marketing expenses, and the cost of running a website, among other things. (Srpová et al. 2020, 888-984)

2.12.2 Financial Statement

As McKeever states, a financial statement lists assets, liabilities, income, and expenses. A financial statement is usually created when a business is looking for investors or a loan. In the financial statement assets are described and the current value of everything the business own is estimated. If some money is already owned it should be mentioned in the financial statement. (McKeever 2010, 85)

Financial accounts list the approximate cash balance in each of the business financial accounts. These accounts include bank accounts, savings, loans, etc. Each institution which is listed in these accounts should be identified by account type, institution name, and number. It should also list money owned which are stored elsewhere. (McKeever 2010, 86) The financial statement should list every asset owned, such as buildings, cars, trademarks, copyrights, etc. Everything owed to others should also be mentioned. If a house is mentioned in assets, the mortgage on that same house is mentioned in liabilities. (McKeever 2010, 90)

- Net Worth

Determining net worth is done by subtracting total liabilities from total assets. Net worth should be also mentioned in financial statement. (McKeever 2010, 93)

2.12.3 Profit and Loss Statement

Profit and loss forecast is a projection of how much the business will sell and how much it will make. This gives the basic information necessary to decide whether the business will be successful or not. (McKeever 2010, 102)

Profit of a business is determined by these figures: sales revenue, cost of sales, and fixed expenses. Sales revenues are money taken into business each month, week, or year. It is also called "sales income" or "gross sales". Cost of sales is the direct cost of service or product that the business sell. Fixed expenses are expanses which a business must pay regardless of how many products or service is sold. Fixed expenses include rent, insurance, or any other expenses not directly related to production. (McKeever 2010, 103)

2.12.4 Break-even Point

The break-even point is another essential section within the financial analysis. Srpová et al. state that break-even point refers to the amount of production at which the business neither makes a profit nor incurs a loss. It represents the production volume where total costs equal total revenues. The calculation of the break-even point can also be used to assess the degree of capacity utilization. From this perspective, the higher the break-even point, the less resilient the company is to a decline in demand and, consequently, a reduction in production, as it reaches a loss more quickly. (Srpová et al. 2020, 892-894)

2.12.5 Capital Spending Plan

According to McKeever, capital spending plan includes all the things that a business must buy before the business starts bringing in sales revenue. It is a list of all the things that need to be bought before opening the business. This plan will provide information needed to make a good estimate of the money needed to start a business. All the things listed should have the cost of it next to it. The price that will be spent needs to be as accurate as possible. Common items in the capital spending list are, for example, equipment, large tools, office furniture, computers, cash registers, insurance, legal fees, etc. The sum of the costs of all the things listed in the capital spending plan will make the total capital required to open the business. (McKeever 2010, 123-125)

2.12.6 Cash Flow Forecast

McKeever states that the capital spending plan determines how much money is needed for the business to open. A cash flow forecast is the next step to estimate how much money will be needed for the business to survive the first couple of months after opening. Cash flow forecast starts with a monthly profit or loss figures, which were developed in the Profit and Loss Forecast. They will be adjusted each month to the monthly profits to account for the time differences in collecting and spending money. (McKeever 2010, 125)

2.12.7 Balance Sheet

The balance sheet shows what the company owns and the source of its financing. Srpová et al. state that the balance sheet shows the structure of assets on the left side and the structure of financial resources (liabilities) on the right side, which represent the sources used to finance these assets. In the balance sheet, the balance equation must also apply, meaning that total assets must equal total liabilities. (Srpová et al. 2020, 895-899)

2.13 Risk Analysis

According to Srpová et al., each risk situation has specific causes. Risk analysis makes it possible to propose preventive measures that help reduce significant risks. This analysis may be conducted through expert assessment of how significant the risks are in relation to the company's goals. The significance of risk factors is assessed based on two criteria – the likelihood of their occurrence and the intensity of their negative impact. A risk factor is more significant the more likely it is to occur and the greater the intensity of its negative impact. (Srpová et al. 2020, 899-904)

2.14 Attachments

This section typically includes important supporting documents that validate the information presented in the business plan and provide evidence of the company's credibility. According to Srpová et al., this section should contain extract from the commercial register, resumes of key personnel, certificates obtained, etc. (Srpová et al. 2020, 900-907)

2.15 Lean Startup

One of the modern approaches to starting a business is the Lean Startup method, which focuses on efficiency and adaptability in the early stages of a business. According to Svobodová and Andera, the Lean Startup is an innovative method for start-ups that adopts the philosophy of lean manufacturing and applies it outside the manufacturing environment. It is a universal set of principles that can be applied to any new project. The main goal of this method is to optimize processes and minimize losses. (Svobodová and Andera 2017, 182–188)

Croll and Yoskovitz argue that lean startup provides a system that can help effectively create something new. This system can help with evaluating the effectiveness of something created and with learning from mistakes, so that something better can be formed. In their view, the key lies in tracking metrics which are important for the business. These metrics are important because they are somehow related to the business model. (Croll and Yoskovitz 2013, 26-31)

According to Ries lean thinking is significantly transforming the operations of supply chains and production systems. Its principles include tapping into the expertise and innovation of individual workers, reducing batch sizes, implementing just-in-time production and inventory management, and speeding up cycle times. (Ries 2011, 38-48)

2.15.1 Lean Canvas

According to Croll and Yoskovitz, Lean Canvas is a visual representation of a business plan which allows the possibility of sudden and active changes. It was originally created by Ash Maurya who was inspired by Business Model Canvas. Lean Canvas is a single sheet of paper which is divided into columns:

Problem – List top three problems of your customers.

Existing Alternatives – List how are those problems currently handled.

Solution – List possible solutions for each problem.

Unique Value Proposition – Clearly demonstrated message which will make an unaware visitor into a customer.

High Level Concept – Compare your unique value proposition to an existing large company.

Unfair Advantage – Something concrete which cannot be easily copied or bought.

Customer Segments – List your target customers and users.

Early Adopters – List characteristics of your first ideal customers

Key Metrics – Make a list of key metrics which tells you how your business is doing.

Channels – How will you get to the customers.

Cost Structure – List your fixed and variable costs.

Revenue Streams – List sources of your revenue. (Croll and Yoskovitz 2013, 51-52)

Lean Canvas can offer a formal system which can help to decide on which area to focus on. Lean Canvas method is recommended for every startup. (Croll and Yoskovitz 2013, 53) Unlike traditional business plan Lean canvas should be constantly updated and used. (Croll and Yoskovitz 2013, 69)

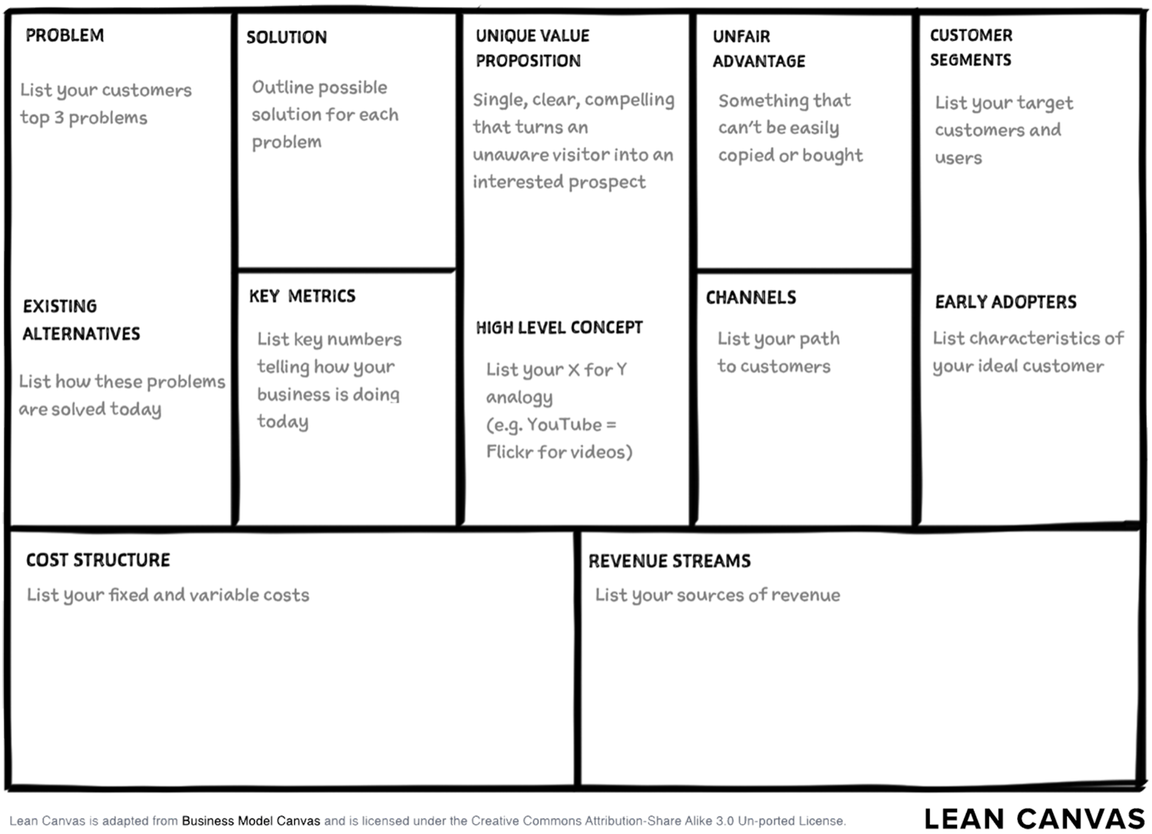

Figure 1: Lean Canvas (Leanfoundry, n.d.)

II. ANALYSIS

3 BUSINESS PLAN

This business plan is intended for a catering company named Yemek. In other words, the focus of this company will be preparing food and drinks for social gatherings and other events. Yemek company will be located in Zlín, and it will focus on customers from Zlín region and the surrounding area.

3.1 Cover Sheet for Yemek Company Business Plan

Figure 2: Logo 1 (own creation)

Name of the company: Yemek company

Founder: Terezie Štolcová

Business description: catering company

Adress and phone number of the company: not established.

Contact of the owner: +420 728 877 979

Prepared by Terezie Štolcová in March 2024.

3.2 Business Concept

Yemek company will differ from other catering companies in that it will not only focus on meaty foods, but also on vegetarian and vegan foods. Vegetarian and vegan diets are gaining on popularity in the past few years. There are not many companies focusing on both meat and meatless diets. It is important to note that vegans and vegetarians do not have many opportunities to have dishes similar to meat eaters. People with diets have often given completely different dishes from the rest of the group. This might not be viewed as a problem by many, but it does separate people with diets from the rest of the group.

This company will provide the same foods to all people at a social event with a few changes for people with dietary needs. For example, meat will be substituted with soya for both vegans and vegetarians, and people without any of these diets will have normal meat, but the side dishes or sauce will stay the same for everyone. This catering company will also focus on current trends in food, providing cuisine from all around the world as well as the Czech cuisine. It will also focus on the quality of the food and the appearance. This concept of a catering company was inspired by Bistro J&J from Šumperk, which always provides a vegetarian option of their meals.

3.3 Name and Logo

The name of this company is Yemek. This name was chosen because it is short and simple, and it means both food and eating in Turkish. The name is also not associated with any other term in the Czech Republic. The design of the logo was also made simple, so that it is appealing to the target group. The spoon and fork should indicate that this company focuses on services providing foods.

Figure 3: Logo 2 (own creation)

3.4 Summary

Yemek is a catering company that will be based in Zlín and will offer both meat-based and high-quality vegan and vegetarian meals for social events, Its main goal is to provide inclusive catering, allowing all guests to enjoy similar meals regardless of dietary restrictions. Unlike many competitors, Yemek will offer unified menus with thoughtful substitutions (e.g. meat replaced with soy alternatives), so that people with specific diets can feel fully included.

This company will also follow current culinary trends, offering a variety of global and traditional Czech dishes, while placing a strong emphasis on the visual representation and quality of food. This idea was inspired by Bistro J&J in Šumperk, known for its inclusive menu options. This restaurant is very popular local restaurant which is always full of customers.

Yemek's customers are individuals and organizations planning social events (e.g. weddings, conferences, celebrations) where guests may have mixed dietary needs. The startup budget will cover the cost of rent of kitchen for three months, acquiring kitchen equipment, storage and transport tools, a van, and initial employee wages. The company will be run by its two founders, who will also serve as full-time employees.

3.5 Description of a Business Opportunity

In recent years, there has been a growing demand for vegetarian and vegan meals. This trend can be seen for example in grocery stores, where the supply of vegan and vegetarian products is constantly growing. Labels indicating vegan and vegetarian products are more common. This trend can also be seen in restaurants like McDonalds, KFC or Burger King which according to Mančař, did not have vegetarian menus in the Czech Republic until around 2022, when they introduced plant-based menus. (Mančař 2022) Even Ikea started selling a plant-based version of their famous meat balls in 2020. (Hobzová 2022) Another successful business supporting this trend is Forky's, which is a fully plant-based Czech bistro. Forky's started in Brno in 2015 and now has several branches across the Czech Republic. (Forky's n.d.)

According to Šnajdrová, there is a growing interest in plant-based alternatives in the Czech Republic. Šnajdrová explained that according to a survey conducted by the InsightLab agency up to 70 % of Czechs include plant-based alternatives in their diet. (Šnajdrová 2022) Hudečková adds that there is about 1-2% of people in the Czech Republic that have vegan diet, and that 25 % of people in the Czech Republic are so called flexitarians who intentionally reduce their meat consumption. (Hudečková 2024)

These examples clearly demonstrate growing interest in vegetarian and vegan food in the Czech Republic. While restaurants and grocery stores have already started to respond to this demand, catering companies have so far been slower to adapt. Most catering services primarily focus on traditional meat-based meals and often offer only limited or no options for vegans and vegetarians. Yemek catering aims to address this gap in the market. As part of its business concept, all dishes provided by Yemek will have a vegan or vegetarian version, making the service more inclusive and attractive to a wider range of customers.

3.6 Description of a Product/Service

The company will focus on ready-to-eat meals. These will include appetizers, soups, main courses, desserts including cakes, and finger foods. The dishes will be characterized by being visually appealing and tasty. All types of meals will have vegan and vegetarian alternatives that aim to closely replicate the original meat-based dishes. For example, beef sirloin in cream sauce will be offered in both the classic version and a vegetarian version, which uses the same base but replaces the beef with a soy steak. The vegan version will have the same base as well, but the traditional cream will be replaced by vegan cream, and soy steak will substitute the meat.

As a service the company will offer food preparation for social events such as parties, corporate events, and other celebrations or gatherings. The service will involve coordinating with the client to agree on the menu, preparing the selected dishes with attention to quality and presentation, packaging the food, and delivering it to the specific location. The company will ensure reliable and professional service tailored to the client's needs, allowing customers to focus on their event without worrying about catering logistics.

The preparation of food will require a fully equipped kitchen, including a convection oven, stove, refrigerator and freezer, pots, food containers, wooden spoons, knives, baking trays, and other necessary utensils. For each catering order, ingredients will be purchased specifically according to the catering requirements. For the delivery of meals, delivery boxes and containers suitable for transporting food will be needed, along with a delivery vehicle that will transport the catering to the designated location.

3.7 Legal Structure

In terms of legal structure, Yemek will operate as a legal entity in the form of Limited Liability Company, which is one of the most common forms of business in the Czech Republic, especially for small enterprises. This legal form was chosen due to its relatively simple establishment process, limited liability for the owners, and flexibility in internal organization. The company will be founded and managed by its owners, who will also serve as the executive managers. Each founder will contribute to the company's share capital as required by the Czech Business Corporation Act (Act. No. 90/2012 Sb.).

Operating a catering business also requires compliance with other relevant legal regulations, such as the Trade Licensing Act (Act No. 455/1991 Sb.), which defines the conditions for obtaining a trade license, and the Public Health Protection Act (Act No. 258/2000 Sb.), which sets hygiene standards for food handling and preparation. One of the founders has successfully passed a certified professional qualification exam in the field of cooking, recognized by the National Register of Qualifications, which serves as a proof of professional competence for obtaining the trade license in the field of catering services. Thanks to this, the company will meet the legal requirements for establishing a catering business.

Additional obligations arise from the Food and Tobacco Products Act (Act No. 110/1997 Sb.), the Labor Code (Act No. 262/2006 Sb.), and the Income tax Law (Act No. 586/1992 Sb.) which regulate food business operations, employment relationships, and taxation.

3.8 Yemek's Key People

Yemek will have two founders who will also serve as the executive managers of the company. Both founders have extensive experience in the field of gastronomy, ranging from working in restaurants to organizing large catering events for family celebrations and film shoots.

The first founder is Terezie, who has been passionate about cooking since childhood. She learned from her mother and grandmother and started cooking independently at the age of twelve. Over time, she began baking cakes and preparing birthday desserts for her family. At seventeen, she became a vegetarian for personal and environmental reasons. This led her to adapt traditional Czech recipes into vegetarian versions, often using her grandmother's handwritten cookbook as inspiration. This creative culinary journey laid the foundation for the concept of Yemek.

The second founder is Karel, who also developed a love for cooking early in life through time spent in the kitchen with his mother and grandmother. At fifteen, he started working as a kitchen helper in a four-star hotel resort, where he gained professional experience. He cooked alongside respected chefs such as David Wisniowski, Oliver Ordzovenský, and Benjamín Gorel, which gave him valuable insight into high-level culinary operations.

The two founders met while studying design in high school. Their background in design helped them develop a strong sense for the visual presentation of food. Their first official catering order came in 2021 when they prepared a variety of dishes, from finger foods to sushi, for an event of about fifty people. After receiving positive feedback, more catering requests quickly followed. Since then, they have completed over fifteen catering events together, including family celebrations, film shoots, and children's summer camps.

They would like to make use of all these experiences in their own business. Based on their previous work, they know that only two people are needed to prepare a catering event. Together, they create the menu and a shopping list, which they then use to purchase all necessary ingredients. They also prepare the meals together; however, Karel is responsible for the meat-based dishes, while Terezie focuses on creating vegan and vegetarian alternatives to those meals.

3.9 Market and Customer Analysis

This chapter provides an overview of the market conditions and target customers relevant to Yemek's catering business in the Zlín Region. The PESTLE analysis is done to explore the external environment, and the customer analysis then defines the primary and secondary customer segments.

3.9.1 PESTLE Analysis

This analysis examines the key external factors that may affect Yemek's operations. The goal of this analysis is to identify potential risks and opportunities in the market.

Political Factors

Establishing a business in the Czech Republic means following several administrative rules. To start a business as a legal person, in this case a limited liability company, an entrepreneur must write a memorandum of association or articles of association, secure the company's registered office, obtain a trade license, deposit a share capital, register the company with the relevant authorities. (Alza.cz 2024)

Legal entities are required to pay taxes. The corporate income tax for a limited liability company (s.r.o.) in 2025 is 21% of the company's profit. If a shareholder draws a salary from their business, they must pay personal income tax, which amounts to 15%. Another obligation is to pay social and health insurance contributions from the salary. Social insurance amounts to 31.9% of the salary and health insurance amounts to 13.5% of the salary. Part of the insurance is paid by the employee and part by the employer. (iDoklad 2025)

In addition, the hygiene and food safety regulations of the Czech Republic mean compliance with strict rules for operating in the food industry. Which means that regular inspections and staff training must take place.

Economic Factors

A major economic factor is inflation. Inflation can reduce purchasing power for food or energy, which can significantly affect a catering business. The average annual inflation rate in 2024 was 2.4 percent, making it the lowest inflation recorded in the past six years. The year-on-year inflation rate (May 2025) is also 2.4 percent. (ČNB 2025)

Gross domestic product increased by 1.0% in 2024. The year-on-year growth of GDP strengthened throughout the year, and in the fourth quarter, the Czech economy grew by 1.8% year-on-year. (Český statistický úřad 2025 -a) In the first quarter of 2025, GDP increased by 0.7% quarter-on-quarter and by 2.4% year-on-year. (Kurzy.cz 2025) GDP is a key indicator of the health of the economy. Positive GDP growth indicates a stable economic environment for starting a new business.

The unemployment rate in the Czech Republic as of March 31, 2025, was 4.3%, which represents a year-on-year increase of 0.4 percentage points, and a slight decrease compared to the previous month. (Úřad práce ČR 2025) In the Zlín Region, the unemployment rate was 3.7% as of the end of February 2025, ranking as the fifth lowest among all regions in the country. Despite a small increase compared to last year, the region maintains a relatively low unemployment rate. (Český statistický úřad 2025 -b)

The average gross wage in the Zlín Region increased by 5.2% year-on-year in the first quarter of 2025, reaching 40,510 CZK, which represents a real growth of 2.4%. Median of gross wage in Zlín Region is 38 385 CZK in first quarter of 2025. Despite this, the Zlín Region has the second-lowest average wage in the Czech Republic. (Břenek 2025)

Demand for catering services can be influenced by seasonal trends, such as weddings in summer or Christmas parties in winter. This can be viewed as both positive and negative for a catering business since the company's earnings might fluctuate due to the trends. The business needs to establish some kind of savings from the most profitable periods to cover the less profitable periods. As Cucumber Catering claims in their article, factors that influence the catering industry are the festive and wedding seasons. (Cucumber Catering, n.d.)

Social Factors

According to the Czech Statistical Office, Zlín had 74,684 residents at the end of 2024. (Český statistický úřad 2024) Which is approximately 0,69 % of the Czech population which is rounded to 10,88 million. (Český statistický úřad 2025 -c)

Milenials (born approximately 1980-1994) and Generation Z (born approximately 1995-2009) represent a significant part of the working population. These groups are known for their emphasis on technology and wellbeing as well as their food choices. (EURES 2023; Proveg 2025) In the Zlín Region, they account for almost 42 % of the total population, approximately 23 % are millennials and 18,7 % belong to the Generation Z. (Český statistický úřad 2024)

According to Proveg and the Smart Protein Project, Gen Z stands out with the highest rates of vegetarian (7 %), vegans (4 %), and pescatarians (5 %) in Europe. Omnivores on the other hand are more common in Boomer and Generation X groups. As Proveg further states, millennials and Gen Z are reshaping the food industry, they are driving demand for plant-based products influencing corporate strategies. (Proveg 2025) Growing preference for vegetarian and vegan meals may increase demand. RetailNews claims that currently, up to 37% of people consume exclusively plant-based proteins, and just under a quarter of respondents plan to switch to a vegan diet. The reason is environmental protection, as well as the transition to a healthy lifestyle and health benefits. (RetailNews 2023)

Technological Factors

According to Schmelzer, artificial intelligence becomes part of everyday life even in restaurants and food establishments. AI systems are being increasingly used in food preparation tasks, they are helping to determine what food items should be prepared, in what quantities, and with what specific flavors or combinations. (Schmelzer 2025) Using AI in catering company can help with creating menus, shopping lists, and more.

Digital marketing is another essential tool for nowadays businesses. It represents an opportunity to reach customers in real time, for example, through social networks. Having a website that allows customers to place an order can simplify the order process for customers. This may mean greater competitiveness for the business. Based on the information on Fakturaonline.cz, digital marketing is important because today's customers rely on online channels to discover products and services. (Fakturaonline.cz 2025)

QR payments are becoming increasingly popular these days, including a QR code on an invoice, which can simplify the payment process for the customer, which can lead to a better customer experience.

Legal Factors

Running a catering company requires trade license for catering activities. According to Trade Licensing Act No. 455/191 Sb., this trade license is classified as a notifiable craft trade. To acquire this trade license, a person must be at least 18 years old, be legally competent, have no serious criminal record, and must not have outstanding debts related to business activities, social security, or health insurance. In addition, the person must meet the required professional qualifications. (ProfiSpolečnosti.cz n.d.)

The Labor Code sets clear rules for employees and employers in terms of wages, working hours, vacation days, etc. Therefore, the business needs to have an overview.

Proper accounting and tax obligations are essential, entrepreneurs, small traders and self-employed persons are required to file a tax return. (Sovová 2025)

Catering businesses must adhere to stringent hygiene standards. Under Regulation (EC) No. 852/2004, food business operators are obligated to implement food safety programs based on HACCP principles, ensure staff training, maintain traceability, and adhere to temperature controls at all stages of production and distribution. (EUR-Lex n.d.)

Running a business in the food industry means that it should follow the hygiene standards. The business should monitor whether it is not violating the hygiene regulations and be aware of any changes in regulations.

Environmental Factors

Customer awareness about sustainability may encourage catering services to incorporate eco-friendly practices such as reducing food waste or using sustainable materials. Fuksová mentions that Hotels, restaurants, canteens, and other catering establishments in the Zlín Region throw away several thousand tons of gastro waste every year. (Fuksová 2019)

According to TraceX Technologies, businesses face increasing pressure to reduce their carbon emissions. (TraceX Technologies 2023) The pressure to reduce the carbon footprint can impact the delivery vehicles of the catering company. Customers may prefer electric or hybrid vehicles instead of those with combustion engines.

In addition, ESG (Environmental, Social and Governance) criteria are becoming increasingly important. According to Klimavest, ESG principles include protecting resources, lowering emissions, ensuring good working conditions and human rights, and maintaining transparency and ethical company management. (Klimavest 2024) For a catering business like Yemek, this could mean sourcing ingredients from local sustainable farms, paying fair wages to employees, minimizing single-use plastics and publishing transparent reports about sustainability goals. These practices can improve brand image, attract socially conscious customers and contribute to long-term business resilience.

3.9.2 Customer Analysis

The primary target customers for the catering business in Zlín region are working-age individuals, especially Millennials (born approximately 1980–1994) and Generation Z (born approximately 1995–2009). These generations represent a significant part of the population in the Zlín Region. According to data from the Czech Statistical Office, around 44.6 % of the region's population is aged between 15–39, which overlaps significantly with these two generations (Český statistický úřad 2024).

In addition to individual customers, businesses represent an important secondary customer group for catering services in Zlín. These include medium-sized and large companies, offices, factories, and co-working spaces that may require regular or occasional catering. According to data from the Czech Statistical office, at the end of 2021, there were more than 145,000 business entities operating in the entire Zlín Region, with medium-sized and larger enterprises (over 50 employees) occurring in hundreds of cases, and small companies (10–49 employees) reaching over 2,400. (Český statistický úřad 2021)

3.10 Competition in Zlín

In this section a benchmarking analysis is carried out to compare Yemek with other catering companies in Zlín. The goal is to identify whether competitors provide equal representation of vegan or vegetarian dishes compared to meat dishes. In addition, the analysis focuses on other key factors such as pricing, customer reviews, target customers, types of food offered, and visual representation of food.

All listed competitors were contacted via email with a catering inquiry for 10 people. The requested menu included 10 portions of beef sirloin in cream sauce with dumplings, a cold platter for 10 people with bread, and 20 pieces of sandwiches. Each company was also asked whether they could provide a vegetarian or vegan alternative to the beef dish and what their price for the entire catering service would be. This approach was chosen to enable a fair comparison of pricing for the same items and to assess whether the companies are willing or able to customize a traditional meat-based dish into a meatless option.

Prašád – restaurace pro zdraví,

Prašád is a vegetarian restaurant which also provides catering. This company does not provide meat dishes and based on the information on their website they focus on both corporate and private customers. Their website seems unprofessional, and based on the pictures on their website of the food they are making it seems like they are not following current trends. They provide both main dishes and finger food such as sandwiches and cold platters. Prašád has 4,2 stars out of 5 on Google reviews, and the customer reviews vary, some customers are satisfied with the price and taste, and others are complaining about price and the taste of their food. (Prašád n.d.)

After email communication with the company, it was found that they provide vegetarian or vegan version of beef sirloin in cream sauce for 410 CZK per kg, and a cheese cold platter for 650 CZK per kg. They are a vegetarian restaurant therefore they would not prepare classic beef sirloin in cream sauce. Sandwiches cost 50 CZK per piece.

Všeproakci.cz

Another competitor can be considered Všeproakci.cz, which provides catering services as well as equipment rental for all kinds of events. However, it recently moved from Zlín to Otrokovice near Zlín, Všeproakci.cz is still considered a competitor. They provide variety of both main dishes and finger food, and even though they provide some vegetarian food such as mozzarella bagel or grilled cheese, they do not offer vegan meals. They provide visually appealing food and focus on both private and corporate customers. Reviews on Google are mostly positive; it has 4,6 stars out of 5 and customers seems satisfied with their catering services. (Všeproakci.cz n.d.)

Všeproakci.cz declined catering order request, because they do not sell small volumes orders. Based on their catering offer on their website they provide classic beef sirloin in cream sauce for 1606 CZK per 1 kg, and they also do not make cheese cold plater only selection of cold cuts for 1,000 CZK per 1 kg, and open sandwiches price ranges from 49 CZK to 55 CZK per piece. Assuming they do not offer vegan or vegetarian version of classic dishes since they have a fixed offer on their website. (Všeproakci.cz n.d.)

Bistro u Barcuchů

Other competitor in Zlín is Bistro u Barcuchů, which provide standard catering services in Zlín, their food looks mediocre, and they do not appear to be following current trends. They provide catering services for both private and corporate customers, and they have 4,1 stars out of 5 on Google. Customer reviews vary some are positive and some complain about the quality of the food. Bistro u Barcuchů also provide both main dishes and finger food, but they do not have a menu on their website. (Bistro u Barcuchů n.d.)

Since Bistro u Barcuchů did not respond to the email, it is unclear whether they are able to provide beef sirloin in cream sauce or its meatless versions. According to the information on their website, they do not offer cold platters, but they do provide open sandwiches for 30 CZK per piece.

Rybena Zlín

Rybena Zlín is another catering company in Zlín, which provides variety of meals including finger food and main dishes. Based on pictures on their website, they do not follow any current trends, and their food looks old school. Rybena probably focus on both corporate and private customer, however it is not specified on their website. Their reviews on Google are 4,5 out of 5 stars and customers are satisfied with their low prices, but there were some complaints about the quality of their open sandwiches. (Rybena n.d.)

Rybena offered to prepare beef sirloin in cream sauce for 190 CZK per portion which is usually about 200 g, therefore price for 1 kg would be 950 CZK, cold platter with mix of cheese and cold cuts cost around 506 CZK per 1 kg, and open sandwiches cost around 32 CZK per piece. Rybena also emailed that they do not provide vegan and vegetarian options. (Rybena n.d.)

Bistro Valachy

Bistro Valachy is another restaurant that provides catering services in Zlín. Even though they are following current trends, they only offer different types of open sandwiches and desserts as catering service on their website. They focus on both corporate and private customers, and their reviews on Google are mostly positive with 4,3 stars out of 5, however some customers complain that the price is too high. (Bistrotéka Valachy n.d.)

Bistro Valachy stated that it is not possible to offer a vegan or vegetarian version of beef sirloin in cream sauce, and that this dish is not usually part of their catering menu. However, they mentioned it could be prepared upon prior agreement. They also do not typically offer cold platters but said they might be able to provide them on request. They did provide a final price calculation for the beef sirloin which is 245 CZK per portion, and the cold platters cost 1,500 CZK to 2,000 CZK for 10 people. The price of their open sandwiches ranges from 49 CZK to 59 CZK per piece. (Bistrotéka Valachy n.d.)

Hostinář

Hostinář is a company which provides catering services in Zlín. Their food is very trendy, they even featured in a cooking show on Czech Television, and Forbes wrote an article about them. Based on the information on their website it seems like they focus on both corporate and private clients, and they will prepare a catering service tailored to the customer's request. Their reviews on Google are only positive with a 5 out of 5 stars rating. (Hostinář n.d.)

After contacting Hostinář, it was confirmed that they can provide beef sirloin in cream sauce, including both vegetarian and vegan alternatives. However, they do not list the prices of their cold platters or sandwiches on their website, nor did they provide this information via email, so their prices cannot be compared with others. (Hostinář n.d.)

Baltaci

Baltaci is another company providing catering in Zlín, which focus on both private and corporate customers. They provide variety of meals including finger food and main dishes; however, the food looks ordinary and uninspired. The reviews on Google are 4,4 stars out of 5 with some positive and some negative comments. (Baltaci n.d.)

After email communication with the company, it was found that they are able to offer vegetarian version of beef sirloin in cream sauce, however they did not provide any price for it. Based on the information on their website a portion of classic beef sirloin in cream sauce is 207 CZK if the portion is 200 g 1 kg of the sauce would be 1,035 CZK, and they charge extra for the dumplings. The price for the cold platter ranges from 616 CZK to 997 CZK per

1 kg depending on whether it is basic cold platter or premium. The price of an open sandwich ranges from 45 CZK to 47 CZK per piece. (Baltaci n.d.)

UTB Canteen

UTB Canteen is a university canteen in Zlín which also provide catering. They focus on both corporate and private customers, and they will make a catering service according to a customer's request. They have 4,5 stars out of 5 on Google reviews with mostly positive comments. They do not provide any pictures of their food on their websites. (UTB Koleje a menza n.d.)

The UTB Canteen stated that it would be possible to prepare beef sirloin in cream sauce, as well as vegetarian and vegan versions. They also mentioned that they could provide cold platters and open sandwiches. However, they did not send a final price calculation, and since they do not publish a menu or prices on their website, their pricing cannot be compared to other competitors. (UTB Koleje a menza n.d.)

Yemek

Yemek is a catering company focused on both private and corporate clients, offering tailor-made catering services based on individual customer requests. The company will provide a wide selection of dishes, including both meat and meatless options, ranging from appetizers, finger foods, cold platters, and hot buffets to main courses, soups, and desserts. Since the company has not yet launched, there are no Google reviews available, which makes it impossible to compare this criterion with existing competitors. However, the visual presentation of the food, shown in Chapter 5.6, indicates that Yemek follows current culinary trends.

Yemek can provide beef sirloin in cream sauce, as well as its vegetarian and vegan alternatives. The price for the beef sirloin is 200 CZK per 200 g, which equals 1,000 CZK per 1 kg. The cheese cold platter is priced at 666 CZK per 1 kg, while the cold cuts platter costs 750 CZK per 1 kg. The price of mini open sandwiches ranges from 15 to 20 CZK per piece.

3.10.1 Benchmarking

The following tables show a comparison between the Yemek company and other companies offering catering in Zlín. The evaluation criteria include visual representation of food, Google reviews, price, and the ability to provide vegan or vegetarian versions of the dishes. The visual representation will be rated on a scale from 1 to 5, where 1 represents the best and most attractive presentation, and 5 the least appealing or most basic. The price was calculated for the whole catering order, and it will be rated from 1 to 5, with 1 being the lowest price and 5 the highest. Since every competitor focuses on both corporate and private customers it will not be compared.

Table 1 Benchmarking (Own creation)

Criterion	Meatless Offer	Customer Reviews	Price	Visual Representation
Yemek	Yes	N/A	2	2
Prašád	Yes	4,2	1	4
Všeproakci.cz	No	4,6	5	2
Bistro u Barcuchů	N/A	4,1	1	3
Rybena Zlín	No	4,5	2	3
Bistro Valachy	No	4,3	5	2
Hostinář	Yes	5	N/A	1
Baltaci	Yes	4,4	3	3
UTB Canteen	Yes	4,5	N/A	N/A

As a result, Yemek's strongest competitor appears to be Hostinář, which offers meatless options, has the highest customer ratings on Google, and presents the most visually appealing food. However, their pricing could not be compared due to missing data.

Bistro u Barcuchů seems to offer the cheapest catering, but this conclusion is based solely on the price of their sandwiches, as they did not provide prices for either beef sirloin in cream sauce or cold platters.

Yemek has demonstrated its competitiveness since its pricing is among the lowest, making it more accessible for customers. Furthermore, its visual presentation ranks among the best compared to other competitors.

3.11 Yemek's Personnel Planning

The Yemek company will require at least two employees to operate it, as well as one external accountant. The two founders of the company will serve as these two employees. Both of them have extensive experience in the food industry, as listed below.

Terezie Štolcová

One of the founders and the creator of this business plan, has years of experience of cooking and baking for her family, and has been working for 4 years in a 4-star hotel resort which included creations of daily menus with the knowledge of allergens, helping in professional kitchens, and helping with wedding arrangements as well as company events with coffee breaks etc. Working in this environment she has extensive experience as well as valid food handler's certificate which is a necessity for working in the food industry. Terezie will be in charge of communication with customers, producing and preparing menus, and her main task will be creating vegetarian and vegan dish options.

Karel Turek

The second founder of the company is Karel, who has extensive experience in professional kitchens as well as working with successful chefs. He is the one who has trade license for food services and valid food handler's certificate. He will be the driver of the company's van, and his main task will be cooking with the focus on meat dishes. Since Karel is a successful freelance photographer and video maker, he will be responsible for managing the company's social media and website.

Together they will be grocery shopping for each catering order, and they will be delivering the finished catering to the customers as well as collecting serving containers after the customers' event. Both Karel and Terezie will have the same salary since they have similar responsibilities. Gross salary per employee will be 25,000 CZK per month. Their salaries are low due to the early stage of the business but will gradually increase based on the company's revenue.

As the company becomes more established and achieves consistent revenue, Yemek intends to expand its team. The founders, Terezie and Karel, will then transition into management roles, overseeing strategy and company growth.

External Accountant

External accountant will be in charge of the company's accounting including double-entry bookkeeping, tax payments, wages, financial statements, and documentation archiving. The price for the external accountant was determined at 2,000 CZK per month.

3.12 Suppliers

The suppliers of the Yemek company will vary, however most of the shopping will be done at Makro in Zlín. The advantage of buying ingredients at Makro lies in the ability to see the products in person before purchasing and check their quality. Makro also offers a wide selection of various ingredients and provides bonus programs for regular customers.

Some necessities and special tools for example cake supplies will be ordered via special e-shops according to their offer and price.

3.13 Insurance

Company insurance depends on several fundamental factors, depending on what the company wants to insure. For example, ČSOB offers insurance for smaller companies and sole traders, where it offers insurance for buildings, movable property, liability, business interruption, and legal protection. From these insurances, the company can choose which insurance is best suited for it and how much it can pay for the insurance, so that it doesn't burden the budget. (ČSOB 2019) The Yemek company will choose the insurance for business interruption and movable property insurance. Property insurance covers supplies and valuables that are crucial for a catering company that uses specific kitchen equipment and a van. According to ČSOB, this insurance will protect important assets for the business in the event of natural disasters, theft, or technical failure. Business interruption insurance will then cover, for example, lost profits or regular costs in the event of business interruption due to property damage. (ČSOB 2019) As mentioned above, the company can choose the amount and scope of the insurance itself. Yemek plans to pay 1,000 CZK per month for this insurance. However, a more precise price will be determined after discussing these facts with the insurance company.

According to Moneta Bank, compulsory car insurance in vehicle insurance that is mandatory by law in the Czech Republic. This insurance is mandatory for all motor vehicles and covers damage not only to property, but also to the health of third parties involved in a traffic accident. (Moneta Bank n.d.) The Yemek company plans to purchase a used van that will be covered by this insurance, but mandatory car insurance is calculated for a specific car and its operator. Therefore, for this business plan, the price of the compulsory car insurance will be the average price paid for the insurance in 2024. According to top-pojisteni.cz the average price for the mandatory car insurance was 4,144 CZK in 2024. (top-pojisteni.cz 2025)

4 MARKETING PLAN

This marketing plan aims not only to increase brand awareness, but to build a long-lasting relationship with customers. With an emphasis on personal approach and creative presentation of offered products the company hopes for friendly and professional relationship between the company and the customers.

Nowadays, with the growing popularity of social media, the need for food to not only taste good, but also visually appeal is gaining importance. It is common for people to share photos of their food on social media, and Yemek ensures that its menu is inspiring and enticing for these purposes as well. Thanks to an innovative approach and emphasis on quality, Yemek will bring the customers not only a gastronomic experience, but also the opportunity to share their dining moments with others.

4.1 Marketing Concept

Target group of the Yemek company are private customers who organize social events such as weddings, birthday celebrations etc. Another group of target customers are corporate customers who organize corporate events such as coffee breaks or Christmas parties. Secondarily, it targets customers who are looking for tasty and visually appealing food with the option to customize it into a vegan or vegetarian version.

Yemek's value proposition lies in offering tasty and professionally prepared food that combines home-style cooking with a modern approach. The focus is on quality, visual appeal, and personal service, with the added option of customizing traditional dishes into vegan or vegetarian versions.

4.2 Demand for Catering Services

From the information available on the Poptávky.cz website, it is clear that the demand for catering services in Zlín is relatively stable. Recent requests for catering services include catering for corporate events, private celebrations, public institutions, weddings, etc. (Poptávky.cz, 2025 -a). The presence of several catering companies with a diverse range of services further confirms the active market in this segment.

Another indicator of the demand for catering services is the relatively high number of catering companies operating in the market. However, the market does not appear to be oversaturated. This is supported by the fact that, when contacting several companies regarding a catering order, many of them declined due to having other bookings, which suggests that there is still space for new providers to enter the market.

4.3 Methods of Distribution

The main mean through which Yemek will offer its services is a website. The website will contain all information about the service and foods offered, and the customers will be able to place an order through the website. There will be a form on the website where the customer fills in their contact information, their idea of what event they want catering for, what quantity, and how many people, and where the catering should be delivered. Based on this order, a meal offer and an approximate price for the service will be prepared and sent back to the customer’s email. The customer is then expected to provide feedback on whether they are satisfied with the offer or whether adjustments are needed.

After the order is made, the Yemek employees will prepare a time schedule and shopping list. The time schedule will serve to ensure that the preparation process runs smoothly and that the order is ready on time. The shopping list will help to keep track of all the ingredients needed to prepare the food.

The food will be prepared in a rented kitchen in Zlín, and both company employees will participate in its preparation. Preparing food requires proper organization, for example, evaluating what to prepare first, meaning that the food prepared first will last longer in the refrigerator (e.g., goulash), and what needs to be prepared last to be as fresh as possible (e.g., sandwiches).

After the food is ready, the employees check if everything matches the order. If everything is in order, the food will be delivered by a van to a location agreed upon with the customer. There is also a possibility for the customers to pick the order themselves on agreed time at the Yemek’s base kitchen.

4.4 Promotion

Website

Yemek plans to create a website which will serve as a representation of the company. On the website there will be a description of what the company is offering as well as pictures of the food the company provides. A dedicated B2B section will address businesses looking for catering for their events, using a more formal and representative tone. The website will be done in the Czech language since it is based in Zlín, however there will be a possibility to change the language to English for English speaking customers or international companies.

As earlier mentioned, the website will have a non-binding order form through which a customer can make a request for a catering order. The website will also contain all the contacts and other relevant information such as a business location. In addition, the website will be optimized for search engines (SEO) to increase visibility and its reach.

Email

To reach potential B2B customers, Yemek plans to contact companies in Zlín via email. The message will use a formal tone and introduce the new catering service tailored for businesses. It will also include a 10% discount code for the first order, valid for one year, to encourage recipients to consider the offer and place an order.

Meta Platforms

One part of the promotion of this company will be done through paid advertising on Meta platforms such as Facebook or Instagram. Promotional material will be created by company employees, and then it will be shared with the customers by the platforms for a fee. Yemek company will also have accounts on both Instagram and Facebook, where the services and website link will be shared.

Influencers

Another part of the promotion will be done through influencers. Yemek company will offer influencers services for a reduced price if they share their experience with Yemek company as well as Yemek company's Facebook or Instagram account.

Local Businesses and Events

The Yemek company will also collaborate with local businesses such as wedding planners, event agencies, etc., to cross-promote Yemek's catering services. By forming mutually beneficial partnerships, the company could expand its reach within the community and hopefully attract new customers. This collaboration could be more effective than a large advertisement campaign, with the advantage of much lower costs.

Tasting events at local events is also another low-cost promotion that Yemek company will incorporate. Samples of food will be provided to potential customers for free, which could provide the company with positive feedback and word-of-mouth references. It is also a way to interact with the customers in person.

4.5 SWOT Analysis

This section will analyze Yemek company through a SWOT analysis.

4.5.1 Strengths

One of the company's strengths is that its employees have extensive experience in the field of gastronomy as well as catering services. These experiences also include working with the following diets: vegetarian, vegan, lactose-free, and gluten-free. The company will also follow current trends in catering and the food industry.

Another important strength of the company lies in the fact that Yemek's founders consistently receive positive feedback from customers, who regularly praise both the appearance and taste of the food. The ability to customize traditional dishes into vegan or vegetarian versions is the result of years of experience and careful development of these recipes. Many customers have even said that they enjoy some vegetarian versions of classic meals more than the original ones.

Yemek will also operate with a small team, which allows for an individual approach to each order and the creation of a customized menu tailored to the customer's needs.

4.5.2 Weaknesses

As one of the weaknesses can be considered limited geographical availability since the Yemek company will operate mainly in Zlín, the possibility of expansion into new markets is very limited.

Another weakness is low initial brand awareness, therefore Yemek will have to build brand awareness among customers, despite the catering companies already operating in Zlín. Yemek will be a new name on the market and therefore it will have to compete with already established catering companies in the area.

Additionally, operating in small team may limit the number of orders the company can handle simultaneously. While this allows personalized approach, it may also lead to capacity constraints during peak demand periods or larger events.

4.5.3 Opportunities

Online marketing is a great opportunity for a catering company since it has the power to get to the customers in real time. According to Gadhavi, mastering efficient marketing strategies can significantly enhance a catering business's online presence, allowing it to reach a broader audience and drive success. That can be done by building an effective website that will also be mobile-friendly, ensuring that the website is mobile-responsive. Gadhavi also mentions that search engine optimization can increase visibility and attract potential customers. (Jitudan Gadhavi, 2024)

An opportunity can also be viewed, for example Christmas party season when companies organize company parties or the summer season when there are many more weddings, for example. For example, the Poptávky.cz portal shows an increased number of requests for catering services for weddings in the spring to summer months, which confirms this seasonal trend. (Poptávky.cz, 2025 -b)

4.5.4 Threats

Unpredictable economic conditions can be viewed as a threat. This is confirmed, for example, by the ongoing war in Ukraine, which has increased energy prices. According to Krýžová and Štuková, the poor economic situation and the conflict in Ukraine had an impact on many Czech entrepreneurs. (Krýžová and Štuková, 2022)

Competitors may offer lower prices to customers, which may affect the profitability of the company. Bankyvcr.cz portal states that growing competition is forcing companies to optimize costs and offer competitive prices without compromising quality. (Bankyvcr.cz, n.d.)

4.5.5 SWOT Matrix

The following table provides a visual representation of Yemek's SWOT analysis in the form

Figure 4: SWOT Matrix (own creation)

Strenghts	Weaknesses
Estensive experience of the employees Customization of dishes Positive feedbacks of customers Tasty and visually appealing food Individual approach Following current trends	Limited geographical availability Limited possibility of expansion Low brand awareness Small team may limit company's capacity of orders
Opportunities	**Threats**
Online marketing Seosonal trends	Unpredictable economic conditions Lowe prices of competitors

4.6 Marketing Mix

Product

A large range of quality catering services, including both traditional Czech meals and dishes from all over the world. Catering services for all kinds of social events, from birthday parties to company events. Every meal offers the option of being modified to a vegetarian, vegan, or other dietary variant. The company will put a lot of emphasis on the appearance of the food since it creates additional value to the service. The product, or in this case, service, will come along with a professional approach and delivery with all the information about the food.

The product will differ for every order, as Yemek provides catering customized to each customer's request. However, a sample menu will be available on Yemek's website to give customers an idea of the types of dishes the company offers. The menu features a balanced selection of both vegetarian and meat-based dishes. Each vegetarian dish is marked with a green leaf icon and can be adapted into a vegan version. It should be clear from the menu that Yemek specializes on world and Czech cuisine. The following table shows a sample of Yemek's catering menu.

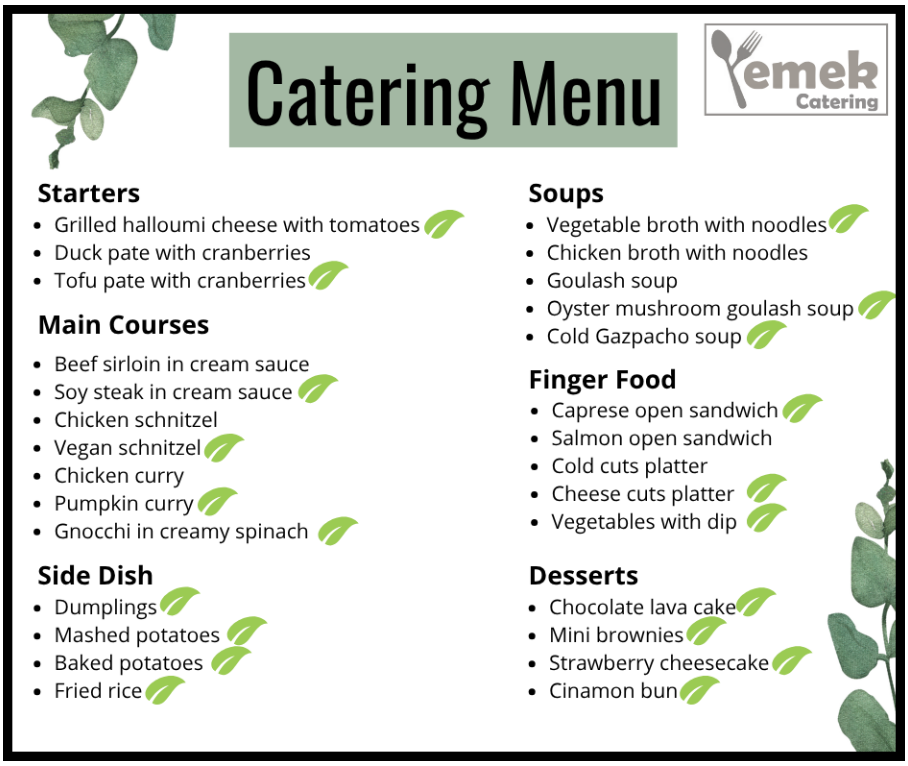

Figure 5: Sample Menu (Own creation)

Price

The price will reflect the quality of both the food and the services provided, while also considering the prices of the competition. The final price will be calculated based on the total costs with a 100% markup. For example, a portion of beef sirloin with cream sauce will cost approximately 200 CZK, beef broth around 60 CZK, and a chocolate lava cake about 75 CZK. More detailed examination of the price and how it is calculated is available in chapters 6.3.1. and 6.3.2.

Volume discounts will be offered for large orders. These discounts have been calculated to be attractive for customers while minimizing their impact on overall profitability. A 5% discount will apply to orders over 20,000 CZK, and a 10% discount for orders over 30,000 CZK. However, volume discounts will only apply starting from the second order, encouraging customers to return and make additional purchases. An example can be found in the revenue example in section 6.3.1, where the customer is expected to pay 34,000 CZK for the catering. With a 10% discount, the customer will pay only 30,600 CZK.

Place

The Yemek company will be operating in Zlín, and since the company will be renting a kitchen, the final location has not been established yet. The price for renting a kitchen in Zlín ranges from 10,000 CZK to 20,000 CZK per month. The location in Zlín should be within approximately a 20 km radius of the city center to maintain availability. Operating in Zlín provides the possibility to deliver the products to both near and wider surroundings.

Promotion

Digital propagation using social networks and websites. Staying in touch with the customers by sharing information on social networks. Service discount for influencers promoting our services, which will be calculated individually based on their reach on social media. Collaborating with local businesses. Providing food samples on local events and interacting with the customers in person.

Physical Evidence

Use of quality ingredients corresponds to the quality of services. Professional food and stuff presentation. Figures below show examples of catering provided for a birthday celebration. They illustrate the presentation and style of the Yemek company catering services.

Figure 6 Mini Brownies and Garlic Canapés (own creation)

Figure 8 Cheese Canapés (own creation)

Figure 7 Birthday Cake (own creation)

People

Experienced staff with a passion for good-looking and tasty food. The employees' experience includes cooking and delivering food not only to numerous social events but also to film shoots, which included celebrities. The catering services of the employees have always had good responses and reviews. More detailed characterization of Yemek's key people can be found in chapter 4.8.

Processes

The order preparation process begins as soon as the customer places an order through the company's website. After receiving the order, Yemek processes the quote and sends it back to the customer via email. If the customer is satisfied with the quote, Yemek starts planning the shopping list and the time schedule. When it is time according to the schedule, the Yemek company employees will go shopping for the raw materials needed for the order preparation. After the shopping is done, the food preparation can begin. When everything is cooked and prepared according to the order, the company will deliver the goods to the prearranged place and on time. Yemek will then send the customer an invoice for the service. Effective and efficient logistics from order to delivery. Continuous improvement of services with consideration of customer satisfaction.

4.7 Marketing Plan Evaluation

The marketing plan for Yemek presents a solid foundation for building brand awareness. It identifies the target customers as well as the ideal customer. It maps and compares the competition in Zlín, which is relatively mild since the Yemek company offers specialization in both meat and meatless options of the meals. The promotion strategies include low-cost digital marketing through social media, which is highly attractive nowadays. The SWOT analysis then defined the internal and external environment, based on relative data. The marketing mix defines the key aspects of the product to meet the customer's needs.

By continuously evaluating and adapting marketing tactics, the Yemek company can maximize its competitive advantage and achieve its objectives of establishing a strong company in the catering industry.

5 FINANCIAL PLAN

This section presents the financial plan for the Yemek company, including an overview of initial investments and other costs, cash flow forecast, profit and loss statement, and it lists revenues with examples.

5.1 Start-up Budget

This section refers to the budget needed to start the Yemek company. It is categorized into establishment costs, investment costs, and operating expenses. The plan also outlines the break-even point and identifies key financial risks that may affect profitability.

5.1.1 Establishment Costs

The initial costs of a company encompass the expenses incurred when starting a business. The costs associated with establishing a trade license online are 800 CZK. (Portál Veřejné Správy n.d.) The cost of establishing a company with a notary in Zlín ranges from 3,630 CZK to 12,100 CZK. (Řehová n.d.) For the purpose of this financial plan, an average amount of 7,865 CZK is estimated as a reasonable assumption of the notary expenses. The notary will authenticate signatures and documents, draft the founding agreement, and handle the registration in the Commercial Register. According to the Ministry of the Interior of the Czech Republic, a criminal record extract costs 100 CZK. (Ministerstvo vnitra České republiky, n.d.) Every legal person is required by the law to establish a data box, this service is free. Many reliable banks in the Czech Republic provide the establishment of a bank account as well as account management for free.

Table 2 Establishment Costs (own creation)

Establishment Costs (CZK)	
Trade License	800
Notary Service	7 865
Criminal Record Extract	100
Data Box	0
Bank Account Establishment	0
Total	**8 765**

5.1.2 Investment Costs

The investment costs include acquisition of a van, equipment costs, and website creation. The price for website creation has been set at 25,000 CZK. This price was determined after reviewing several offers from companies that specialize in website creation.

Table 3 Investment Costs (own creation)

Investment Costs (CZK)	
Van	150 000
Equipment Cost	150 000
Website Creation	25 000
Total	**325 000**

Equipment Costs

Considering that the company will be renting a kitchen, where tools such as convection ovens, microwave ovens, stoves, etc. will be available, it is important to supplement the kitchen with the necessary equipment. The essential kitchen equipment for a catering company includes stainless steel food containers with lids, utilized for both food transportation and reheating in convection ovens, as well as spatulas, ladles, pots, pans, knives, baking trays, kitchen scales, and measuring cups.

Table 4 Equipment Costs (own creation)

Equipment Costs (CZK)	
Food Containers with Lids	40 000
Spatulas and Ladles	3 000
Pots and Pans	40 000
Knives	25 000
Baking Trays	30 000
Kitchen Scale	5 000
Measuring Cups	2 000
Cleaning Supplies	5 000
Total	**150 000**

Acquisition of a Van

A van is necessary for a catering company to operate. It will be used for transporting the goods and delivering the catering service to customers. It will be purchased as a used vehicle from the AAA Auto company, where van prices start at CZK 100,000. The Yemek company plans to spend CZK 150,000 on a used delivery van. This van will subsequently be depreciated using accelerated depreciation over five years.

Table 5 Accelerated Depreciation of a Van (own creation)

Accelerated Depreciation of a Van (CZK)	
Initial price	**150 000**
Coefficient for 1st year	5
Coefficient for Next Years	6
Depreciation 1st Year	60 000
Depreciation 2nd Year	30 000
Depreciation 3rd Year	24 000
Depreciation 4th Year	18 000
Depreciation 5th Year	12 000
Total	**144 000**

5.1.3 Operating Expenses

Operating expenses represent the costs associated with the day-to-day activities and ordinary operations of the business. These expenses include kitchen rental, employee wages, including social security and health insurance, external accountant fees, advertisement on social media, website maintenance, insurance, utilities, which include expenses for energy, gas, water, sewerage, etc. The cost of goods and fuel expenses will fluctuate depending on the volume of orders received by the company and the distance required for service delivery. Compulsory car insurance has been established at 4,144 CZK for one year. In this table, it was calculated that the monthly car insurance would cost approximately 345 CZK. The depreciation of a van in the first year is 60,000 CZK therefore it was calculated to be 5,000 CZK monthly in the first year.

Table 6 Operating Expenses (own creation)

Operating Expenses (CZK)	
Kitchen Rental	15 000
Utilities	5 000
Salaries Costs	66 900
Accountant	1 000
Advertisement	1 000
Website Maintenance	500
Insurance	1 000
Cost of Goods	150 000
Depreciation	5 000
Fuel	5 000
Car Insurance	345
Gastro-Waste Collection	205
Total	**250 950**

Fixed Costs

Following table shows monthly fixed costs extracted from the operating costs.

Table 7 Fixed Costs (own creation)

Fixed Costs (CZK)	
Kitchen Rental	15 000
Utilities	5 000
Salaries Costs	66 900
Accountant	1 000
Advertisement	1 000
Website Maintenance	500
Insurance	1 000
Depreciation	5 000
Car Insurance	345
Gastro-Waste Collection	205
Total	**95 950**

Salaries Costs

In the Czech Republic, the employer is obliged to pay social and health insurance. According to Měšec.cz, the rate for social insurance in 2025 is 24,8 % and the rate for health insurance is 9 %. (Měšec.cz, n.d.) The gross salary per employee is 25,000 CZK, thus serving as the assessment base. As mentioned earlier, the company Yemek will have two employees. The following table shows the deductions of social and health insurance for one employee.

Table 8 Salaries Costs (own creation)

Salaries Costs (CZK)	
Gross Salary	25 000
Social Insurance (24,8 %)	6 200
Health Insurance (9 %)	2 250
Total	**33 450**

5.1.4 Start-up Budget Total

The total start-up budget amounts to 591,715 CZK. For simplicity and to cover any unforeseen minor expenses, the founders have agreed to contribute a rounded registered capital of 595,000 CZK. Each founder will therefore contribute 297,500 CZK which is half of the registered capital.

Table 9 Start-up Budget (own creation)

Start-up Budget (CZK)	
Establishment Costs	8 765
Investment Costs	325 000
Operating Expenses	257 950
Total	**591 715**

5.2 Initial Balance Sheet

This section will provide a description of the company's assets and the types of coverage.

Table 10 Initial Balance Sheet (own creation)

Assets		Liabilities	
Fixed Assets		**Equity**	
Kitchen equipment	150 000	Registered capital	595 000
Van	150 000		
Website	25 000		
Total	**325 000**	**Total**	**595 000**
Current Assets		**Current Liabilities**	
Cash	5 000		
Bank Account	115 000		
Inventory	150 000		
		Long-term Liabilities	
Total	**270 000**	**Total**	**0**
Assets Total	**595 000**	**Liabilities Total**	**595 000**

5.2.1 Assets

The most necessary assets are the tools needed to cook and transport food. The company will purchase stainless steel cookware needed both for preparing and transporting meals for a larger number of people. The cookware will include pans, pots, spatulas, ladles, and food containers with lids. Stainless steel food containers with lids will serve both for storage and for transporting the food. This group of assets also contains any other kitchen equipment needed for the preparation of the food. The estimated price of all kitchen utensils needed comes to roughly 150,000 CZK.

Another main asset for transporting the food and material is a van. The van will be used both for the transport of purchased goods and for the transport of catering services to the customers. The estimated price of a van is 150,000 CZK. The company's sole intangible long-term asset will be its website, estimated to cost approximately 25,000 CZK. This valuation was determined based on offers from companies specializing in website development.

Current assets are inherent part of assets, and Yemek company will have following current assets. Cash in total value of 5,000 CZK will serve as an insurance for the payment of advances. The bank account balance will be 115,000 CZK, and it will be mainly used for paying for goods and materials. Inventory is another current asset that includes, for example, flour, cooking oil, and other durable food. The estimated price of inventory is 150,000 CZK.

The complete assets required to initiate a business amount to 595,000 CZK.

5.2.2 Assets Coverage

The two founders of the company will provide capital funding in equal shares. The total capital needed to acquire the assets amounts to 595,000 CZK, resulting in each founder contributing 297,500 CZK. This approach ensures equal participation and shared responsibility in financing the necessary resources to start the business.

5.3 Revenues

The revenues of a catering company are subject to seasonal fluctuations. During the summer months, demand for catering services increases, especially for weddings and outdoor events. On the other hand, during the winter season, there is a higher demand for catering services for company events, such as Christmas parties and company parties. These seasonal trends impact the company's revenue streams, with revenue patterns changing accordingly throughout the year.

This financial plan deals with the idea that Yemek company will make at the busiest months at least six orders of catering services with an approximate value of 50,000 CZK. As a result, revenues of 300,000 CZK are expected. The Yemek company could potentially make up to eight orders a month, however, this forecast is more realistic.

5.3.1 Revenue Example 1

This section will explain how catering services will be priced using an example of an order for a lunch wedding menu for 70 adult guests. The menu consists of four courses, and the core of the menu is typical for a Czech wedding reception. The chosen appetizer for this menu is grilled halloumi cheese with tomatoes. A traditional beef broth has been selected as the typical soup for a Czech wedding. For the main dish, we will serve sirloin in cream sauce with dumplings. Finally, dessert will feature a chocolate lava cake.

The vegetarian version of this menu would consist of the same appetizer and dessert, the soup would be only a vegetable broth, with no meat, and the main dish will consist of the same sauce and dumpling, but the sirloin would be substituted with soya steak.

Figure 9 Wedding Menu (own creation)

When pricing this menu, it was necessary to break down each meal into individual ingredients and evaluate how much of which ingredients will be approximately needed per serving.

The following tables show the necessary ingredients for each course and their pricing according to the current prices available in the market. The tables only deal with the ingredients for the traditional menu, and not with the vegetarian version. The vegetarian version of the menu would not contain beef, which will be excluded from the soup and substituted in the main dish with soya, which is less expensive than beef sirloin. The price for the serving of a vegetarian version will be the same as the traditional version, since it is cheaper to make, however, it takes more time to prepare another version of the meal.

The appetizer requires four main ingredients, listed in Table 5 below. The total cost of raw materials needed to prepare 70 servings of the appetizer, after rounding, is 5,264 CZK.

Table 11 Appetizer Costs (own creation)

Appetizer			
	Cost Price	**Amount per 70 ppl.**	**CZK per 70 ppl.**
Halloumi (50g/serving)	119 CZK per 0,2 kg	3,5 kg	4 165
Tomatoes (100g/serving)	60 CZK per 0,5 kg	7 kg	840
Pesto (11g/serving)	60 CZK per 0,2 kg	0,8 kg	240
Herbs (0,5g/serving)	55 CZK per 0,1 kg	0,035 kg	19,25
Total			**5 264**

The total cost of raw materials needed to prepare 70 servings of the soup is 2,092 CZK.

Table 12 Soup Costs (own creation)

Soup			
	Cost Price	**Amount per 70 ppl.**	**CZK per 70 ppl.**
Vegetables (125g/serving)	39,90 CZK per 0,5 kg	8,75 kg	698,25
Beef (125g/serving)	149 CZK per 1 kg	8,75 kg	1303,75
Vegetable broth (250ml/serving)	30 CZK per 6 l	17,5 l	87,5
Parsley (0,5g/serving)	75 CZK per 1 kg	0,035 kg	2,625
Total			**2092,125**

The main dish consists of several ingredients. The listed ingredients are used both for the preparation of meat and sauce, as well as for the preparation of dumplings from scratch. The total cost of raw materials needed for main dish, after rounding, is 6,898 CZK.

Table 13 Main Dish Costs (own creation)

Main Dish			
	Cost Price	**Amount per 70 Ppl.**	**CZK per 70 Ppl.**
Beef sirloin (200g/serving)	370 CZK per 1 Kg	14 kg	5180
Carrots (50g/serving)	40 CZK per 1 kg	3,5 kg	140
Parsley root (50g/serving)	79 CZK per 1 kg	3,5 kg	276,5
Celery (50g/serving)	39 CZK per 1 kg	3,5 kg	136,5
Heavy cream (50 ml/serving)	160 CZK per 1 l	3,5 l	560
Roll (1pc./serving)	2,80 CZK per 1 pc.	70 pcs.	196
Flour (50g/serving)	22 CZK per 1 kg	3,5 kg	77
Eggs (0,5pc./serving)	6 CZK per 1pc.	35 pcs.	210
Milk (50ml/serving)	24 CZK per 1 l	3,5 l	175
Parsley (0,5g/serving)	75 CZK per 1 kg	0,035 kg	2,625
Oil (25ml/serving)	46 CZK per 1 l	1,75 l	80,5
Total			**6 897,63**

The dessert contains several ingredients needed for the preparation of chocolate lava cake as well as for the raspberry coulis. The total cost of raw materials needed for the dessert for 70 servings is 2,605 CZK.

Table 14 Dessert Costs (own creation)

Dessert			
	Cost Price	**Amount per 70 Ppl.**	**CZK per 70 Ppl.**
Chocolate (50g/serving)	39 CZK per 200g	3,5 kg	682,5
Butter (50g/serving)	48 CZK per 250 g	3,5 kg	672
Sugar (50g/serving)	17,90 CZK per 1 kg	3,5 kg	62,65
Flour (25g/serving)	22 CZK per 1 kg	1,75 kg	38,5
Eggs (1pc./serving)	6 CZK per 1 pc.	70 pcs.	420
Spray oil (250 ml/70 serivngs)	110 CZK per 250 ml	0,25 l	110
Frozen raspberries (50g/serving)	177 CZK per 1 kg	3,5 kg	619,5
Total			**2605,15**

The total cost of raw materials needed for the entire menu for 70 guests, after rounding, is 26,306 CZK. It is important to note that these costs do not include ingredients that cannot be measured per serving, such as spices or cooking oils, nor do they include fixed costs.

Table 15 Wedding Menu Raw Materials Costs (own creation)

Total Costs of Raw Materials (CZK)	
Appetizer	5264,25
Soup	2092,125
Main Dish	6897,625
Dessert	2605,15
Total	**16859,15**

The total cost of raw materials is 16,859 CZK. With a 100% markup, the final price is 33,718 CZK, which is rounded to 34,000 CZK. Based on this calculation, the price of a wedding lunch menu would be approximately 486 CZK per person. The company would make a 17,141 CZK net profit out of this order. This calculation does not include the transportation of the food. If it was a second order, a 10 % discount for orders over 30,000 CZK is added which is 3,400 CZK, the customer would pay 30 600, and the Yemek company would make a profit of 13,741 CZK.

5.3.2 Revenue Example 2

Another potential revenue example is a company event for 100 people featuring an open buffet with cold and hot meals plus desserts. Menu prices were estimated based on previous experience.

Table 16 Company Event Example (own creation)

Item	Portion	Total Amount	Cost per Portion (CZK)	Total Cost (CZK)
Mini open sandwiches (Caprese)	2 pieces	200 pieces	15	1500
Mini open sandwiches (Salmon)	2 pieces	200 pieces	20	2000
Cheese platter	30 g	3000 g	20	2000
Vegetables with dip	80 g	8000 g	17	1700
Cold cuts platter	20 g	2000 g	15	1500
Pesto pasta	100 g	10000 g	25	2500
Beef goulash	150 g	15000 g	40	4000
Mushroom goulash	100 g	10000 g	30	3000
Bread selection	2 pieces	200 pieces	2,5	250
Mini brownies	3 pieces	300 pieces	20	2000
Fruits platter	50 g	5000 g	15	1500
Total costs			**219,5**	**21950**

The total cost of the company event menu is 21,950 CZK. The total price of this potential revenue will be listed in the pricing section below.

6.4.1 Pricing

The preparation of the entire wedding menu will take up 20 hours for the two Yemek employees. From the previous experience, the pricing of the service is usually twice the cost of raw materials and rounded to whole thousands. In this case, it would be 16,859 CZK of raw materials, plus the cost of transportation, for example, 500 CZK, plus the cost of materials which cannot be counted per serving or product, which will be approximately 500 CZK. Hence, the total cost of this catering service would be 35,718 CZK, which is 36,000 CZK after rounding. Therefore, the net profit of this order would be 18,141 CZK.

It is also important to note that this example only deals with the idea that the customer will only order a lunch wedding menu. The customer also usually orders, for example, a buffet dinner or a buffet with refreshments from the same catering company. Which would mean significantly higher profits from one order for the Yemek company.

The preparation of the company event menu will take up to 40 hours, since it has more components and different types of meals than the wedding menu. The markup on this menu will be 100 %, as well as in the wedding menu. The cost of the entire menu is 21,950 CZK for the raw materials. Another cost added to the cost of materials will be for transportation for 500 CZK, and since it will take a longer time to prepare, another 2,000 CZK will be added to the costs. The total cost of this catering service will be 24,450 CZK, and with a 100 % markup, it will be after rounding 49,000 CZK. The net profit of this order will be 25,000 CZK.

5.4 Break-even Point

To calculate the break-even point, it is necessary to know the fixed and the variable costs expressed as a percentage of sales. Since the selling price per unit varies and the cost structure fluctuates, the break-even point is calculated based on the overall cost behavior.

In this case, variable costs represent approximately 50 % of sales revenue, reflecting a 100 % markup on cost of goods sold. Fixed costs are estimated at 95,950 CZK per month.

The break-even point is calculated using the formula:

Break-even point = 95 950 ÷ (1 – 0,5) = 95 950 ÷ 0,5 = 191 900 CZK

Therefore, the company must generate at least 191,900 CZK in monthly sales to cover all fixed and variable costs, reaching the break-even point where net profit is zero.

5.5 Profit and Loss Statement

This statement serves to assess the financial performance of Yemek company, offering an overview of its revenues, expenses, and net profit or loss during the first year of its operations. Due to the seasonal nature of the business, the amount of income and expenses for goods sold is taken into account in certain months according to the estimated demand.

The profit and loss statements were created in 3 scenarios: optimistic, realistic, and pessimistic. Realistic scenario presents realistic view on the revenues and expenses during the first year. Optimistic scenario presents the realistic scenario with the 10 % increase in revenues, and pessimistic scenario with 10 % decrease in revenues.

Table 17 Profit and Loss Statement – Realistic Scenario (own creation)

Month	Revenue	COGS	Gross Profit	Operating Expenses	Depreciation	Net Profit
January	150 000	75000	75 000	95 950	5 000	-25 950
February	100 000	50 000	50 000	95 950	5 000	-50 950
March	100 000	50 000	50 000	95 950	5 000	-50 950
April	150 000	75000	75 000	95 950	5 000	-25 950
May	300 000	150 000	150 000	95 950	5 000	49 050
June	300 000	150 000	150 000	95 950	5 000	49 050
July	300 000	150 000	150 000	95 950	5 000	49 050
August	300 000	150 000	150 000	95 950	5 000	49 050
September	150 000	75 000	75 000	95 950	5 000	-25 950
October	100 000	50 000	50 000	95 950	5 000	-50 950
November	300 000	150 000	150 000	95 950	5 000	49 050
December	300 000	150 000	150 000	95 950	5 000	49 050
Total	**2 550 000**	**1 275 000**	**1 275 000**	**1 151 400**	**60 000**	**63 600**

Table 17 presents the estimated monthly revenues based on projected demand with 50 % cost of goods sold. According to this scenario, the Yemek company is expected to achieve a positive annual profit in its first year of operations.

Table 18 Profit and Loss Statement – Optimistic Scenario (own creation)

Month	Revenue	COGS	Gross Profit	Operating Expenses	Depreciation	Net Profit
January	165 000	82500	82 500	95 950	5 000	-18 450
February	110 000	55 000	55 000	95 950	5 000	-45 950
March	110 000	55 000	55 000	95 950	5 000	-45 950
April	165 000	82500	82 500	95 950	5 000	-18 450
May	330 000	165 000	165 000	95 950	5 000	64 050
June	330 000	165 000	165 000	95 950	5 000	64 050
July	330 000	165 000	165 000	95 950	5 000	64 050
August	330 000	165 000	165 000	95 950	5 000	64 050
September	165 000	82 500	82 500	95 950	5 000	-18 450
October	110 000	55 000	55 000	95 950	5 000	-45 950
November	330 000	165 000	165 000	95 950	5 000	64 050
December	330 000	165 000	165 000	95 950	5 000	64 050
Total	**2 805 000**	**1 402 500**	**1 402 500**	**1 151 400**	**60 000**	**191 100**

Table 19 Profit and Loss Statement – Pessimistic Scenario (Own creation)

Month	Revenue	COGS	Gross Profit	Operating Expenses	Depreciation	Net Profit
January	135 000	67500	67 500	95 950	5 000	-33 450
February	90 000	45 000	45 000	95 950	5 000	-55 950
March	90 000	45 000	45 000	95 950	5 000	-55 950
April	135 000	67500	67 500	95 950	5 000	-33 450
May	270 000	135 000	135 000	95 950	5 000	34 050
June	270 000	135 000	135 000	95 950	5 000	34 050
July	270 000	135 000	135 000	95 950	5 000	34 050
August	270 000	135 000	135 000	95 950	5 000	34 050
September	135 000	67 500	67 500	95 950	5 000	-33 450
October	90 000	45 000	45 000	95 950	5 000	-55 950
November	270 000	135 000	135 000	95 950	5 000	34 050
December	270 000	135 000	135 000	95 950	5 000	34 050
Total	**2 295 000**	**1 147 500**	**1 147 500**	**1 151 400**	**60 000**	**-63 900**

5.5.1 Outcome of the Profit and Loss Statement

The three profit and loss scenarios (optimistic, realistic, and pessimistic) demonstrate the financial sensitivity of Yemek company's first year of operations to changes in revenue.

In the realistic scenario, which reflects expected seasonal demand and standard pricing, the company achieves a net annual profit of 63,600 CZK. This suggests the business is viable under standard conditions. The optimistic scenario, based on a 10 % increase in revenues, results in a significantly higher net profit of 191,100 CZK, indicating that even a small boost in sales performance can strongly improve profitability. The pessimistic scenario, with a 10 % decrease in revenues, leads to a net loss of 63,900 CZK. This underlines the importance of maintaining expected demand levels, as even a moderate drop can turn the annual performance negative.

These projections show that the business is profitable, however it is also sensitive to fluctuations in revenue.

5.6 Cash Flow Statement

The cash flow statement of the Yemek company is primarily based on data from the profit and loss statement and shows the difference between revenues and expenses during the company's first year of operations, under the realistic scenario. Since the purpose of this statement is to reflect the actual movement of cash, depreciation is excluded from the calculation as it does not represent an actual cash outflow.

The income tax is calculated as 21 % of the net profit of CZK 63,600, which amounts to CZK 13,356. The initial cash position (cash and bank account) was CZK 120,000. During the year, total revenues from services reached CZK 2,550,000. The total expenses for the first year reached CZK 2,392,800. After subtracting all expenses from revenues, the company ended the year with a positive net cash flow of CZK 157,200. When added to the initial cash balance, the total cash available at the end of the year amounts to CZK 277,200.

This result indicates that despite seasonal fluctuations in demand, Yemek maintains healthy financial liquidity and a sufficient financial buffer for the beginning of the next business year. This statement confirms that the business plan is financially viable and generates a positive cash flow in its first year of operation.

Table 20 Cash Flow Statement (own creation)

Cash Flow Statement (CZK)	
Initial State	**120 000**
Revenues	
Revenues from Services	2 550 000
Revenues total:	**2 550 000**
Production Expenses	
Cost of Goods	1 275 000
Fuel Expenses	60 000
Production Expenses total:	**1 335 000**
Operating Expenses	
Salaries	66 900
Rent	180 000
Advertisement	12 000
Taxes	13 356
Insurance	12 000
Car Insurance	4 140
Website Maintenance	6 000
Utilities	60 000
Gastro-Waste Collection	2 460
Operating Expenses Total:	**354 396**
Other Expenses	
External Accountant Fees	12 000
Other Expenses Total:	**12 000**
Expenses Total:	**2 392 800**
Net Cash Flow	**157 200**
Total	**277 200**

5.7 Profit Distribution

The profit of the Yemek company will be distributed accordingly: 20 % of net profit will be divided equally between the employees, who are also the owners of the company, and 80 % of the net profit will be kept in the company. This part will serve as a financial reserve and for possible future investments in the company's development, equipment modernization or marketing activities.

5.8 Financial Plan Evaluation

The financial plan offers a comprehensive overview of the company's capital spending plan, profit and loss statement, and cash flow projections. Each section tries to offer the most realistic views into the finances of the Yemek company.

The financial plan indicates that the business is financially viable. The first year of the company's operations ended with a net profit of 191,100 CZK. The outcome of the Cash flow statement is 277,200 CZK.

Overall, this financial statement demonstrates a thought-out plan for starting the business. It incorporates realistic revenue projections and consideration of expenses, and it provides a foundation for further growth.

5.9 Risk Analysis

The purpose of this section is to identify the main risks that may affect the Yemek company and evaluate their potential impact and likelihood. By understanding these risks in advance, it is possible to prepare appropriate strategies to prevent or minimize their negative consequences.

Low Customer Demand

Low demand for catering services can significantly influence the profitability and over all viability of the Yemek company. This risk can be avoided by building a good relationship with customers and investing more in marketing. Customers can also benefit from a volume discount when purchasing additional catering, as Yemek offers a 5% discount on the entire catering when purchasing over 20,000 CZK and a 10% discount on purchases over 30,000 CZK. These volume discounts should make the customer want to purchase additional catering from Yemek not only because of previous satisfaction, but also to receive a volume discount.

This risk is considered to have a medium likelihood but a high potential impact on the business. Therefore, it is crucial to implement effective preventive measures and prepare appropriate response strategies in order to reduce its possible negative consequences.

Seasonal Fluctuations

Since catering services are subject to seasonal fluctuations in demand, it is important to diversify income streams. One way to manage this is by allocating profits from high-demand months (May to August) to support operations during months with lower demand, such as February or March. Although the likelihood of this risk is high, its overall impact on Yemek is considered medium, as this business plan has already accounted for seasonal variations in revenue.

Second-Hand Delivery Van

One of the operational risks lies in the reliance on a second-hand delivery van, which is essential for the daily functioning of the Yemek company. While it significantly reduces initial costs, the risk of unexpected breakdowns or increased maintenance expenses remains. Purchasing a new vehicle would represent a substantial financial burden at this stage of the business, making this risk difficult to fully eliminate. However, regular maintenance and setting aside reserves for potential repairs can help mitigate its impact.

Kitchen Rental

Renting a kitchen may be considered a moderate risk. While it significantly reduces initial investment costs, the company depends on the terms and stability of the rental agreement. Potential risks include future rent increases, contract termination, or limitations in adapting the space to operational needs. These factors could disrupt the business or increase operating costs.

Competition

Competition represents a significant risk for the Yemek company. The catering market is highly competitive, especially in regions where well-established providers already operate. New entrants must differentiate themselves through pricing, quality, or unique offerings. There is a high likelihood that competitors could offer lower prices or more comprehensive services, which may affect Yemek's market share and profitability. However, this business plan addresses this risk through clear branding, quality service, and targeted marketing.

6 ATTACHMENTS

This section contains complementary materials that visually summarize or support the information provided in the business plan.

6.1 Yemek Company's Lean Canvas

In this section, the elaborated lean canvas of the Yemek company will be presented. Each section of the lean canvas will correspond with the information already mentioned in the Yemek company's business plan.

Problem

The primary challenge faced by the customers of Yemek company is the need for catering services when hosting events or parties. Given the dietary preferences within their family or group, which include vegetarians, they require a catering service that offers a diverse selection of both meat and meatless options to accommodate all guests' preferences.

Another problem might be the desire for a catering service that offers visually appealing and innovative options, rather than traditional offerings like sandwiches. Presentation and creativity in the menu may be important for hosting a company event.

The third problem addressed by this Lean Canvas is the demand for a catering service that will be flexible in accommodating various dietary restrictions or allergies among guests.

Existing Alternatives

An existing alternative to the first problem is to order catering from a company that offers exclusively meat options, with the hope that vegetarians will be satisfied with salads or have the option to select meat-free dishes. Alternatively, customers could opt to order from two separate catering companies: one specializing in traditional meat-based catering, and the other focusing on vegetarian meals, thereby ensuring all dietary preferences are catered to.

An existing alternative to the second problem is to order a tailor-made catering service from some catering service in Zlín which would agree to prepare this kind of catering even though it is not in their menu. Or they can outsource the catering service from a different city which provides visually appealing and innovative meals.

The third problem can be solved by ordering a normal catering service for most of the guests and prepare the options with dietary restrictions or allergies at home.

Solution

The solution to the first problem listed is to order from Yemek company, which provides both meat and meatless options for every meal. The second problem can also be solved by ordering catering services from Yemek, which will provide both visually appealing and innovative meals since the Yemek employees follow the latest trends and are always able to customize each meal to the customer's preferences. The third problem listed can also be solved by ordering the services from the Yemek company, which has various experiences with dealing with all kinds of diets as well as allergies.

Key Metrics

The number of customers visiting Yemek websites was chosen to serve as one of the key metrics. Another key metric that was chosen for the purpose of this canvas is the actual number of customers making an order on the website. Both metrics will serve as an indicator of how the Yemek company is doing.

Unique Value Proposition

Yemek company's unique value proposition is simple yet impactful: Personalized catering with flexible menu options for any event – from classic to vegan. With this proposition, Yemek emphasizes its commitment to supporting individuals adhering to a meatless diet while also catering to those who prefer meat options.

High Level Concept

The unique value proposition of Yemek will be compared to the one of M&Ms which is: "*The milk chocolate melts in your mouth, not in your hand.*" (Kutnyak 2023) According to Kutnyak the unique selling proposition of M&Ms can quickly attract customer interest. The unique selling proposition of M&Ms is catchy and directly refers to the product of the company while expressing the advantage among normal chocolate which will melt in warm hands.

The unique selling proposition of Yemek is "*No matter the diet, we have got your back.*" It also tries to directly address the main idea of the service provided which is considering every diet that a customer might have. This unique selling proposition should indicate that the Yemek company does not want customers to feel left out just because of their diet. As a result, both Yemek's and M&M's unique selling propositions tries to highlight the advantage of the service/product provided by the company.

Unfair Advantage

The main advantage of the Yemek company is its employees which have various experience in the food industry as well as catering service preparation. Both employees have been working together on several catering services on several events from birthday parties to large film shootings on which they dealt with various diets. Every event catered by them had positive reviews from the customers. As stated earlier the company will have two employees, and one of them does not have any diets and the other one has been a vegetarian for eight years. For that reason, the employees can truly understand the customer needs.

Channels

The company will connect with customers through its user-friendly website and active presence on various social media channels, fostering meaningful engagement and interaction with its audience.

Customer Segments

This section aims to provide insights into the target customers and users, organized into distinct groups for better understanding.

Target Customers

Target customers are customers who care about the quality and the visuals of the food, people who support vegan and vegetarian diets. More detailed information can be found in the preceding chapter, specifically in Section 5.1 on "Target Customers."

Users

Users are individuals attending events catered by the Yemek company, although they are not direct purchasers of the services. They play a vital role in the company's growth, as positive experiences may prompt them to recommend Yemek's services, potentially converting them into paying customers in the future.

Early Adopters

The ideal first customer is the customer who will be satisfied with the services of the Yemek company, and who will potentially order Yemek's services several times and will give positive recommendations to other potential customers.

Cost Structure and Revenue Streams

As stated earlier, Yemek company will have only one revenue stream, which are revenues from services. As Yemek company expands, it plans to explore additional revenue streams. One potential revenue stream could involve equipment rental, such as coffee machines or event tents, to complement its existing services. As for the cost structure, Yemek company's fixed costs are kitchen rental, utilities, employee salaries, an accountant, advertisement on social media, and website maintenance. Variable costs are the costs of goods and fuel. More information about the cost structure and the revenue streams is covered in section 6 on "Financial Statement."

6.2 Yemek's Team Portfolio

People who stand behind the Yemek company Karel and Terezie have several catering experiences dating since 2021, this section provides an overview of their past accomplishments.

- **February 2021** – Preparation of a tropical cheesecake for a birthday party.
- **March 2021** – Preparation of an electrician-themed cake.
- **April 2021** - Preparation of Easter lamb cakes for 4 families.
- **May 2021** – Preparation of a Green Moss Cake decorated with a marzipan cabin for the 55th birthday of a children's camp owner.
- **August 2021** – Complete catering for 50th birthday party, which was a first official order of catering. This service included, for example, several types of canapés, sushi, cold platters, and mini brownies, prepared for 30 guests.
- **February 2022** – Preparation of a film-themed cake.
- **April 2022** – Preparation of Easter lamb cakes for 6 families.
- **August 2022** – Complete catering for a children's camp, including preparation of all meals for 12 children and 3 instructors.
- **November 2022** – Complete catering for student film shooting, including preparation of all hot meals for a crew of 25 people.
- **April 2023** – Preparation of Easter lamb cakes for 8 families.
- **August 2023** – Complete catering for a children's camp of 20 people.
- **September 2023** – Catering for a birthday party, including a cake and open sandwiches.
- **February 2024** – Complete catering for film crew and actors (30 people).
- **April 2024** – Preparation of Easter lamb cakes for 8 families.
- **October 2024** – Preparation of Halloween-themed cookies and cupcakes for an event.
- **March 2025** – Catering for a film shooting of 20 people.
- **April 2025** – Preparation of Easter lamb cakes for 9 families.
- **May 2025** – Preparation of a cake for the 50th birthday party of 30 guests.

6.2.1 Food portfolio

This section provides a visual representation of the food prepared by Terezie and Karel over the years. The collage features, for example, a vegetarian version of the classic Czech meal pork with cabbage and dumplings, Eggs Benedict, cauliflower tacos, poke bowl, Caesar salad with tofu, vegetarian schnitzel with mashed potatoes, pea soup with tofu bacon, vegan sushi, and Caprese with olives.

Figure 10 Food Portfolio (own creation)

Another collage features cakes and desserts made throughout the years, including Easter lamb cakes covered in white chocolate, carrot cake, electrician-themed cake, chocolate lava cake, tropical cheesecake, cinnamon buns, and a Green Moss Cake decorated with a marzipan cabin.

Figure 11 Desserts Portfolio (own creation)

6.3 Future Development Plans

If the company proves profitable, it will reinvest a significant portion of its earnings back into the business. Potential investments include hiring additional staff to expand production capacity and improve service efficiency. The company also plans to explore partnerships with local cafés, bakeries, and other hospitality businesses to supply desserts, snacks, and other complementary products.

Additionally, if the catering model proves successful and sustainable, the company may consider opening additional branches in other cities or introducing a franchise model to scale operations while maintaining quality and brand identity.

CONCLUSION

The goal of this thesis was to develop a business plan for a catering company that would serve as a guide for the future implementation of the enterprise. The main concept of this business plan was to create a catering business that would not only make good looking and tasty catering for everyone, but also take into consideration people with diets, mostly vegetarians and vegans. It showed that traditional meals can be slightly modified to become vegan or vegetarian. These small adjustments will help people on diets feel included at social events.

In this thesis, it was important to be familiar with the field of gastronomy to know the procedures and to correctly estimate the costs and the preparation time. It was also important to be familiar with different types of diets and to know the types of dishes with dietary restrictions. This is supported by several images included in the thesis, which demonstrate that the founders of Yemek are capable of preparing aesthetically appealing dishes, as well as transforming traditional meat-based meals into vegetarian/vegan alternatives.

The main outcome of this thesis is a complete business plan for the Yemek catering company, which can serve as a basis for the actual establishment of the business. The practical benefit lies in a detailed financial plan and marketing analysis. The financial plan discovered through the income and loss statement that the company will be profitable in its first year of operations. Due to seasonal demand, the revenues changed throughout the months. The revenues from seasonal demand were able to financially cover the months when the demand was lower. Therefore, the overall performance of the company was in positive numbers. Appropriate strategy and a flexible approach to seasonal fluctuations can be key to long-term success.

This work confirmed that the catering business is feasible and economically sustainable and provided plans for future development.

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LIST OF ABBREVIATIONS

AI – artificial inteligence

a.s – akciová společnost

B2B – Business-to-Business

CZK – Czech Koruna

DPH – Daň z přidané hodnoty (Value Added Tax)

GDP- Gross domestic product

HACCP – Hazard Analysis and Critical Control Points

k.s. – komanditní společnost

MVP – minimum viable product

PESTLE – Political, Economic, Social, Technological, Legal, Environmental

Ppl. – people

SEO – Search Engine Optimization

s.r.o. – Společnost s ručením omezeným (Limited Liability Company)

SWOT – Strengths, Weaknesses, Opportunities, Threats

v.o.s. – veřejná obchodní společnost

LIST OF FIGURES

LIST OF TABLES