

A Business Plan for a Student Bar in Kroměříž

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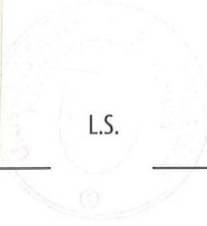

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ABSTRAKT

Cieľom tejto bakalárskej práce je zostavenie podnikateľského plánu pre založenie študentského baru v meste Kroměříž. Bakalárska práca pozostáva z teoretickej a praktickej časti. Teoretická časť vysvetľuje základné pojmy súvisiace s podnikaním a detailne opisuje štruktúru a obsah podnikateľského plánu. Praktická časť bakalárskej práce obsahuje vypracovaný podnikateľský plán pre založenie študentského baru s názvom Po Škole.

Kľúčové slová: podnikanie, podnikateľský plán, marketing, SWOT analýza, analýza konkurencie, manažment, kultúrne podujatie, študent, bar.

ABSTRACT

The aim of this bachelor's thesis is to propose the business plan for an establishment of the student bar in Kroměříž. The bachelor's thesis consists of the theoretical and practical part. Basic terms connected to entrepreneurship as well as the structure and content of the business plan are explained in theoretical part. The practical part of the bachelor's thesis contains business plan for an establishment of the student bar called Po Škole.

Keywords: entrepreneurship, business plan, marketing, SWOT analysis, competitive analysis, management, cultural event, student, bar.

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

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INTRODUCTION

The aim of this bachelor's thesis is to propose the business plan for an establishment of the student bar called Po Škole. A well-prepared business plan is crucial for the success of the new business. The business plan is not only a document necessary for raising funds from potential investors and banks but also a tool that helps the entrepreneur to clearly understand the objectives of the company, set goals, and develop strategies. The entrepreneur should bear in mind, that the business plan must be realistic and consider all serious threats and possible difficulties that the company may face in the future. The business plan should guide the entrepreneur through the process of establishing and running a new company. Furthermore, entrepreneurs can evaluate, if the company achieved intended outcomes, based on the analysis of the business plan.

The business plan introduced in this bachelor's thesis develops the idea of establishing a bar for high school students who study in Kroměříž. Po Škole will organise arts and cultural events regularly. The concept of a new bar supposes to attract high school students and to show them how to spend time in a meaningful way.

The bachelor thesis consists of two parts. The theoretical part of this bachelor thesis explains the basic terminology connected to entrepreneurship, introduces the characteristics of the business plan and its purpose. Thereafter the content of the business plan is discussed as well as principles for writing a proper business plan. The structure of the business plan introduced in the theoretical part serves as a template for its development in the second part of the bachelor thesis.

The practical part deals with the establishment of the company itself. The business plan is based on the evidence and the theoretical knowledge described in the theoretical part. The first chapters introduce the company in general. Then the products and services provided are described in more details. The business plan includes various analyses such as market analysis or the competitive one. Marketing plan, as well as financial plan, are included in this part of the thesis. The last chapter of the bachelor's thesis is dealing with risk assessment.

I. THEORY

1 ENTREPRENEURSHIP

Entrepreneurship is defined as a process where entrepreneurs come up with ideas for something new, better, and useful and then take the steps to turn these ideas into reality. The idea of the entrepreneur is supposed to have a potential to create economic and social benefits. This leads to new products, services, raw materials, means of production, or a new approach to current knowledge and technology. To develop these ideas, entrepreneurs usually start a new venture (Baron 2014, 5-27).

1.1 Entrepreneur

The Czech Civil Code (Act No. 89/2012 Coll.) defines an entrepreneur as a person who, independently carries out a gainful activity on his own account and responsibility, in the form of a trade or in a similar manner with the intention to do so consistently for profit (Ministerstvo spravedlnosti ČR 2012).

Starting a new business involves a significant degree of uncertainty and no guarantee of success. Although the motives behind entrepreneurship differ, motivation is crucial to the entrepreneurial process. There exist several motives for why individuals become entrepreneurs. One can be motivated by financial gain, which is considered as the main reason why entrepreneurs establish businesses. Apart from that, the individuals become entrepreneurs to gain success, prestige, and fame. However, there are other motives, which can be even stronger than a financial one. There are entrepreneurs, who have established their business because they want to create beneficial outcomes for other people. These individuals are termed “social entrepreneurs”. They want to enhance human welfare, provide benefits for a large number of people, and desire to leave a lasting legacy behind. Many individuals start a business because of the need for personal fulfilment or self-realization. They are usually tired of their jobs which they find meaningless and dull. Others want to release from economic, social, cultural, or institutional constraints. They want to learn and grow to become leaders, motivate employees, or fulfil their dreams and visions. Various motives behind entrepreneurship may be combined and exist simultaneously (Baron 2014, 13-19).

1.2 Legal forms of business

The Business Corporations Act (Act No. 90/2012 Coll.), The Trades Licensing Act (Act No. 455/1991 Coll.), and European Commercial Law acknowledge the following legal forms of business in the Czech Republic:

- Sole proprietorship
- General commercial partnership
- Limited partnership
- Limited liability company
- Join-stock company
- European Company
- European Economic Interest Grouping
- Co-operatives

(Strouhal 2016, 12–13).

1.3 Importance of entrepreneurship

Entrepreneurship is considered to be a powerful engine of economic growth. The government supposes that entrepreneurship can enhance wealth, raise the standard of living and well-being of the population. This may be the reason why various governments make an effort to promote entrepreneurship. Studies show that entrepreneurs show more generosity than other people of equivalent wealth. Entrepreneurs, as persons who have earned their wealth by establishing and running their own business, are more likely to share their wealth by donations, charitable gifts and contributions with their communities and society than people who obtain money through inheritance, investments or real estate (Baron 2014, 9-11).

2 BUSINESS PLAN

The business plan is an essential component in the planning of a new enterprise or in evaluating of an existing one. Business planning is the process of gathering the information and its comprehensive analysis by the entrepreneur and the business team. The business plan presents a course of action and the forecasted financial results based on the comprehensive review of a business' various aspects including the production, technology, management, and marketing of the proposed product or service. The author should be familiar with the product or service, the real capabilities of the enterprise, its potential customers, the market, the competitors, the business potential, and the economic factors. The business planning process helps the company to focus on objectives that may be ambitious but are also feasible and can create a realistic plan to achieve these goals. The business plan is an important document for introducing the business idea to outside investors, banks, and business partners to obtain external funds. Periodical updating of a business plan makes it a relevant dynamic document (Galai 2016, 7).

2.1 Principles for creating a successful business plan

There exists a certain guideline that should be followed to create a good business plan. The author of a business plan should keep in mind the following principles:

- Conciseness - the business plan should be direct and clear. Provide enough information to convey a complete and unambiguous plan.
- Focus - keep the primary features and goals in mind. Focus on the potential readers and adjust the content according to their interests.
- Clarity - the business plan should be interesting to read and easy to understand, containing titled chapters, bullet points, charts, and graphics whenever possible.
- Organization - a well-organized business plan conveys good organizational skills of a company. It is recommended to use legible fonts and formats, number pages, chapters, and tables and the document should be sent out for proofreading (Galai 181, 2016).

2.2 The content and structure of the business plan

As was mentioned above, the content of the business plan should be adjusted to the interests of readers. The business plan must provide the information relevant for the reader and must be written in a style that is understandable to the reader (Shelton 2017, 14).

The business plan should include the following sections:

- Title page
- Executive summary
- General company description
- Product or service description
- Market analysis
- Competitive analysis
- Marketing plan
- Business organization and management team
- Financial plan
- Risk Factors

(Shelton 2017, 47–55).

2.2.1 Title page

The title page includes general information about the company such as company name, address, contact, logo, web address, names, titles and addresses of the owners, date of the establishment, number of copy, and name of the preparer (Pinson 2004, 16).

2.2.2 Executive summary

Executive summary aims to briefly overview the idea at the beginning of a business plan. It should not only present the idea but also the reasons why the product or service is unique and what is the potential market. The executive summary is the most important part of the business plan since investors and bankers are reading the executive summary first. It is often the only chance to impress readers and make them consider the rest of the business plan. Investors usually have from 5 to 10 minutes to read the executive summary. Therefore, it must be brief, clear, persuasive, comprehensible, and make potential investors interested in a new product or service. It is recommended to write an executive summary that is no longer than three pages (Baron 2014, 126-28).

2.2.3 General company description

The general company description is a part of a business plan that provides key information about the company. This part of a business plan introduces the company, its key goals and

mission statement, the legal form of business, the name of the company, location of the business, contact information, and list of the owners (Shelton 2017, 73-74).

2.2.4 Product or service description

This section of a business plan provides a full description of the products and services offered by the company. Distribution channels should be mentioned in this part as well as intellectual property like copyrights, trademarks, or patents. The uniqueness of the offered product or service and competitive advantage should be mentioned in this part. This may include the excellent quality of the product or exceptional service, location, opening hours, etc. It is recommended not to mention the feature of the lowest price because it can easily turn to a disadvantage. Consumers think that low price reflects a low quality and often decide to buy the second-cheapest product. Moreover, if the lowest price is the only competitive advantage of the product or service, it is easy for competitors to undercut the company's offer. Besides the description of the visual appearance, the description of the product or service from the customer's perspective should be included. It is recommended to mention what customer needs will be fulfilled and the benefit that customer receives by purchasing the product or service. Referenced drawings, photos, and technical parameters should be attached in an appendix (Shelton 2017, 83-85).

2.2.5 Market analysis

The purpose of the market analysis is to estimate the market size and understand potential customers (Shelton 2017, 90).

The market analysis section contains information about the target market, competitors, and marketing trends. To meet customers' needs and making the right executive decisions, it is necessary to conduct market research. There are several market research methods such as questionnaires, surveys, or focus group (Pinson 2004, 41).

Customer-driven marketing strategy

Companies that want to succeed in a competitive market should be customer-centred and deliver greater value than competitors. However, there is a large number of consumers who have different needs and preferences. Companies realise that they cannot serve all groups of customers profitably and must choose the right segment (Kotler and Armstrong 2014, 73).

The customer-driven marketing strategy decisions are based on the following major steps:

Segmentation

The market is divided into smaller segments of customers with specific needs, traits, or behaviour that might require separate marketing strategies or mixes. There exist major segmentation variables that are used in the process of segmentation.

Geographic segmentation divides a consumer market into different geographical units such as nations, regions, states, cities, neighbourhoods, climate, or population density. The company can fit the needs of individual regions, cities, etc., by localizing their products, promotion, and sales efforts.

Demographic segmentation is based on variables such as age, gender, occupation, income, education, ethnicity, and generation. Demographic variables are often engaged in the process of segmentation thanks to its measurability. Psychographic variables divide a market into segments based on consumers' social class, lifestyle, or personality characteristics.

Behavioural segmentation is based on the buyers' attitude, knowledge, use, or response concerning a product. Many companies believe that behavioural segmentation is the key point in the process of segmentation. Marketers usually focus on more variables while elaborating on the segmentation analysis, to identify smaller and more specific target groups (Kotler and Armstrong 2014, 214-22).

Targeting

Evaluating the attractiveness of each market segment and choosing one or more segments to enter. A target market is a group of buyers sharing common characteristics and needs that the company decides to serve. Smart targeting helps the company to be more efficient, effective, and make a profit. The company must consider three factors during the process of targeting: segment size and its growth, segment structural attractiveness, and company's resources and objectives. There are several levels of market targeting used by companies.

The marketers can use undifferentiated marketing strategy when they wish to target the whole market. The company aims to appeal as large number of buyers as possible. This strategy is a good choice for companies that offer a homogenous product like metal or vegetables. To target several market segments, companies use differentiated marketing. The company creates individual offers for each segment. This strategy is suitable for the companies offering products that vary in design, for example, smartphones or cars.

The companies that want to gain a large share of one or a few smaller segments use the concentrated marketing strategy. This type of marketing strategy can be highly profitable but also risky. The last type of market targeting strategy is termed micromarketing. The companies that are using micromarketing tailor their products and marketing programs to be

favourable to specific individuals and local customer segments (Kotler and Armstrong 2014, 214-27).

The differentiation and positioning process consist of three steps. The company must identify competitive advantages, choose the right one and select the positioning strategy.

Differentiation

The process of differentiation of the market is used to create superior customer value. The company can differentiate in terms of products, services, people, images, or channels (Kotler and Armstrong 2014, 234).

Positioning

The place that product occupies in the minds of target consumers relative to competing products in terms of perceptions, impressions, and feelings (Kotler and Armstrong 2014, 214-24).

2.2.6 Competitive analysis

Knowing the company's competitors is the key to plan an effective marketing strategy. The company should compare its marketing strategy, products, promotion, price, and channels with competitors' ones. First, the company needs to:

- identify competitors,
- evaluate competitors' strategy, objectives, strengths and weaknesses, and their reaction patterns,
- select which competitors attack and which of them is better to avoid.

The second step is the formulation of a competitive marketing strategy that gives the company the best possible competitive advantage and strong position against competitors (Kotler and Armstrong 2014, 548).

Competitive advantage is an advantage over competitors reached by providing greater customer value. To develop a profitable relationship with target customers, companies must know customer needs and deliver more customer value than competitors do. The value can be delivered by lower prices or offering benefits that justify higher prices (Kotler and Armstrong 2014, 233). Competitive analysis can be elaborated by listing competitors' strengths and weaknesses (Shelton 2017, 95). Conducting a competitive analysis helps the company to understand the challenges they will probably face when they enter the chosen market (Baron 2014, 94).

2.2.7 Marketing plan

American Marketing Association defines marketing as: “Marketing is the activity, set of institutions, and processes for creating, communicating, delivering, and exchanging offerings that have value for customers, clients, partners, and society at large.” (Kotler and Keller 2013, 35) A well-made marketing plan with effective marketing and sales strategy is crucial for a successful business (Wupperfeld 2003, 75).

The marketing plan outlines the features of the company’s marketing strategy. It describes in detail a market analysis, sales, promotion, and public relations efforts. The marketing plan should also introduce a strategy, how to intertwine traditional offline programs with new online media. The successful marketing plans are result-oriented. They determine specific, realistic, and measurable goals that are set in a time frame. Expenses for marketing activities will consume a significant amount of the company’s budget. Therefore, it is necessary to emphasize the importance of marketing for a successful business, so bankers and investors will understand the need for marketing expenditures (Pinson 2004, 37-39).

Marketing mix

A marketing mix is a group of marketing tools that are referred to as four Ps. The marketing mix includes everything the company can do to influence the demand for its products. The marketing mix consists of the following tools:

Product – the selection of goods and services that the company offers to the target market.

Price – the amount of money that buyers must pay to get the product.

Place – activities that make a product or service available to target customers.

Promotion – activities that present the product and its benefits to target customers and convince them to buy it (Kotler and Armstrong 2014, 76).

SWOT analysis

The marketers use a SWOT analysis to evaluate the company’s strengths and weaknesses, seek attractive opportunities, and detect environmental threats. The SWOT analysis aims to match the strengths to opportunities, suppress the weaknesses, and reduce the threats.

Strengths – represent the company’s resources, internal capabilities and favourable situational factors that are supposed to help the company to achieve its objectives and satisfy customers.

Weaknesses – internal limitations and negative situational factors that can influence the company’s performance.

Opportunities – depend upon favourable conditions or trends in the external environment that the company can take advantage of it.

Threats – negative external conditions or trends that can cause obstructions to the company's performance (Kotler and Armstrong 2014, 77-78).

2.2.8 Business organization and management team

Human capital is a key ingredient when establishing and running a new venture. The founding team is a primary source of talent, creativity, knowledge, skills, experience, and motivation for the company. A perfect team of founding entrepreneurs should consist of an expert in finance, marketing expert, experienced manager, and a skilled marketer. However, this is a rare situation. Founding teams often consist of individuals who are similar to one another. They are usually friends sharing similar values, interests, ethnic background, a field of training, and many more. To build a successful founding team, entrepreneurs should seek team members that have complementary knowledge, talents, skills, and cognitive perspectives (Baron 2014, 177-97).

Running a new venture successfully requires effective management. The role of the manager is to make decisions while using the resources effectively. Moreover, managers are responsible for supervising employees and partially serve as leaders who set the goals and coordinate actions and efforts to reach them (Baron 2014, 268).

Management is a dynamic and interactive process closely connected with communication.

Being a successful manager requires certain skills. The manager must be able to:

- Empower and develop the potential of employees.
- Manage and motivate people while maximizing their performance.
- Think outside the box, engage with colleagues, be a team player.
- Build a relationship and develop a partnership with external and internal customers (Armstrong 2009, 26).

In addition, managers are supposed to be role models who influence the actions of their colleagues by what they do and how they do it. They enhance development by being the coaches and mentors guiding and advising their staff (Armstrong 2009, 29).

The employees are often considered to be the most important asset of the company. Human resource management is dealing with all aspects of how people are managed and employed in the company. The main goals of the HR management are to hire skilled and talented employees, develop a high-performance culture of the company, create positive employment relations and trust between management and employees (Armstrong and Taylor 2014, 5).

2.2.9 Financial plan

In order to establish a new venture, entrepreneurs must assemble not only human resources but also financial ones. The financial plan implies whether a business plan is feasible and realistic or not. The financial plan consists of a balance sheet, income statement, cash flow, evaluation of investment efficiency, break-even point calculation, financing plan, etc. Investors and banks require these documents to be a part of the financial plan. The entrepreneur who establishes a new company should bear in mind that he needs to have an adequate amount of money to establish a company, to acquire fixed and current assets, and to fund operating expenses until the company starts to make a profit (Srpková et al. 2011, 28-29).

Start-up costs

Estimating start-up costs is important not only for the company's founders but also for investors who might provide funds. Since there are no data based on previous results of the company's operation, entrepreneurs must rely on estimates. Entrepreneurs who are establishing a new venture are prone to be over-optimistic about the new company's future. In order to estimate a complete, careful and realistic list of start-up costs, it is recommended to double or even triple these costs as unexpected expenses are very likely to appear during the process of establishing a new business (Baron 2014, 162-66).

There are inevitable costs that the entrepreneur must pay to establish a new venture. The entrepreneur must pay for a trade license, criminal record extract, establishment of a legal entity, and notarized documents. Start-up costs include also buying or renting a property for the company's operation, estate renovation, property insurance, machinery and equipment purchase, salaries, marketing expenditures, etc. (Srpková, Řehoř et al. 2010, 57-58).

Balance sheet

The balance sheet is a financial record that provides an overview of the company's past and current performance. The balance sheet informs the reader about the company's assets and liabilities and the owner's equity. Current assets include tangible and intangible property of the company. Current assets are long-term assets such as buildings, machines, equipment, furniture, etc. that company wants to keep and use for its entrepreneurial activities. The short-term assets include cash, inventories, marketable securities, and other property that can be easily turned into cash. Liabilities include long-term liabilities such as mortgages and loans when the company promises to pay the set amount of money on a set day. Liabilities also include current liabilities, which are meant to be paid within a year, the owner's equity, and accumulated earnings (Baron 2014, 163).

It is recommended to prepare the first balance sheet before the company is ready to operate, the second one after a half-year of operation, and then elaborate a balance sheet regularly on 31st December (Srpková et al. 2011, 30).

Income statement

An income statement reviews the company's operating results during a certain period.

It reports revenues and expenses to show whether the company is making a profit or showing a loss. The income statement usually includes net sales, cost of sales, and operating expenses (Baron 2014, 163).

Cash flow

Cash flow is a financial record that shows changes in the company's cash during a certain period. The cash flow statement provides an overview of credits and debits, reports operating activities, investing activities, and financing activities (Baron 2014, 164-65).

Break-even analysis

The break-even analysis is an important indicator of the new company's potential to develop into a profitable business. This involves calculating the volume of sales that the company needs to cover all costs. The break-even analysis is an important estimate for potential investors. The sooner company's income equals its expenses, the better. Calculating the break-even point involves considering:

- The sales price of products or services.
- Costs of each sale.
- Margin-surplus of sales price over costs.
- Fixed Costs.
- The ratio of fixed costs to margin.

(Baron 2014, 167-68).

2.2.9.1 Sources of funding

Entrepreneur's personal savings are the most important source of capital for establishing a new company. Approximately 70% of all entrepreneurs use their capital to run a new venture. However, establishing a new venture sometimes requires external financing. Entrepreneurs should carefully consider if they will accept external funding as they usually must give up something in return. The entrepreneur should first estimate costs for a given period (e.g., the first year of operations). Then at least triple this figure as the unexpected costs almost always appear. As the last step, the entrepreneur should compare the figure with the financial sources available to him (Baron 2014, 150-52).

If the personal resources are not sufficient, the entrepreneur can use the following sources of funding:

Family and friends

Financial resources provided by the entrepreneur's family members and friends are a popular source of funding. Family members and close friends are usually willing to provide money under much more favourable terms and wait more patiently for a return on their investments than any other investors. On the other hand, if the business struggles and the entrepreneur is not able to pay off the debt, it can negatively affect his relationships with family and friends (Baron 2014, 152).

Business angels

Business angels are wealthy individuals who invest in new ventures. They are usually former entrepreneurs who like to support the local start-ups with a small investment. Business angels tend to require a lower return on their investments than venture capitalists because they want to support a new venture and enjoy the cooperation with rising entrepreneurs (Baron 2014, 153).

Venture capitalist firms

Venture capitalist firms are companies that raise money from large institutional investors and investment banks and then provide funding for start-ups with potential for long-term growth. These firms not only provide money but also non-financial value-added benefits. They help the company to build social networks with potential customers and suppliers, offer assistance with hiring employees, etc. Venture capitalists can significantly help entrepreneurs; however, they expect a great return on their investment. They usually require a large share of the equity of the start-up. If the start-up's revenues do not reach the required amount, the entrepreneur may be penalized (Baron 2014, 153-54).

Corporations

Corporate investors make investments in start-ups, provide marketing and manufacturing support, and improve the credibility of the company. In return, they can get access to new products, technology, and other intellectual property owned by the new venture. Corporations generally offer better financial terms than venture capitalists and even business angels. However, entrepreneurs should consider carefully the cooperation with large corporations, as they can lose intellectual property that may be their greatest asset (Baron 2014, 154).

Banks

Commercial banks provide companies with commercial loans and lines of credit. When the borrower funds his business with a standard commercial loan, he pays interest on the money borrowed. Lines of credit allow entrepreneurs to draw up to a set amount of money whenever they need it. The interest is paid only on the amount of money that was drawn from a line of credit. Banks are usually not willing to provide a loan to new businesses because they consider them to be risky as they do not have positive cash flow yet (Baron 2014, 155).

Government programmes

The government and the European Union offer programmes in favourable conditions to finance new ventures. Ministry of Industry and Trade of the Czech Republic currently offers Operational Programme Enterprise and Innovation for Competitiveness that is suitable also for start-ups. An applicant should elaborate on a business plan, select a suitable programme, prepare, and submit the grant application. When the project is approved, its implementation brings further obligations (Ministry of Regional Development CZ 2018).

Business plan competitions

Business plan competitions enable start-ups to win cash prizes and obtain a significant amount of money. Moreover, there is a high chance that entrepreneurs will meet potential investors. Attendance at start-up competitions can be greatly beneficial. To have a chance to succeed, the company must prepare an excellent business plan (Baron 2014, 156). Czech start-ups can participate in competitions like Social Impact Award, Vodafone Nápad Roku, Creative Business Cup Czech Republic, and many others including international ones.

Microfinance

Microfinance is a type of financial service that provides small loans to entrepreneurs who live in poverty and lack access to banking services. Microfinance includes micro-loans, micro-savings, and micro-insurance. Organisations like BRAC, 51Give, Grameen Bank, Accion USA, and Kiva provide microfinancing and change people's lives for the better (Baron 2014, 156).

Crowdfunding

Crowdfunding is an innovative way of raising money to finance businesses, projects, or ideas. Fundraisers use online platforms to raise funds from a large number of people. Being a part of the online community, entrepreneurs can not only raise money but also get new customers and gain valuable market insights. There exist various types of crowdfunding like peer-to-peer lending, equity crowdfunding, rewards-based crowdfunding, donation-based crowdfunding, profit-sharing, etc. (European Commission, n.d.). Entrepreneurs can

raise funds via crowdfunding platforms like Kickstarter, Indiegogo, Patreon, Circle Up, Lending Club, etc. (Nguyen 2019).

2.2.10 Risk factors

Entrepreneurs face a high risk when establishing a new company. However, they are usually optimistic and full of enthusiasm for their new business and overlook the fact that most new ventures fail. Some entrepreneurs intentionally do not mention the risk factors in their business plan because they think it might discourage potential investors. Investors know that start-ups are risky and appreciate when the entrepreneur is aware of possible negative scenarios. When an entrepreneur elaborates on risk analysis, he should be prepared to respond to the risk. There exist several risk categories such as product risk, market risk, financial risk, competitive risk, or global risk. The entrepreneur should show investors some alternatives and creative solutions to prove that the company will be able to cope with unfavourable situations (Robbins 2004).

II. ANALYSIS

3 TITLE PAGE

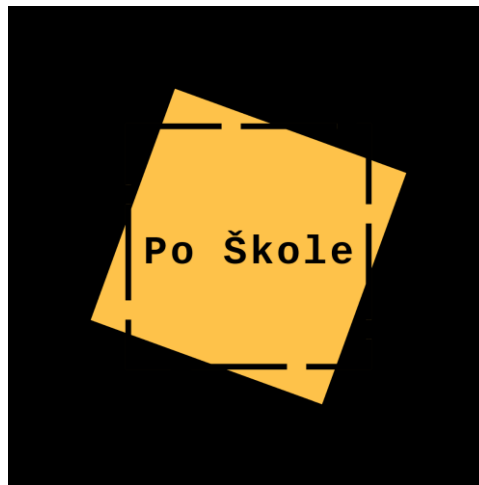


Figure 1 The logo of the company (authors' creation, based on the web page www.hatchful.shopify.com)

Company name:	Po Škole s.r.o.
Company's address:	Riegrovo náměstí, Kroměříž, 767 01
Legal from:	Limited liability company
Date of the establishment:	1 September 2020
Website:	www.poskolebar.cz
Responsible representatives:	
Name:	Simona Trnovská
Contact details:	
Telephone number:	+420732609480
E-mail:	trnovska.simona@gmail.com
Name:	Bc. Vladimír Pomajbík
Contact details:	
Telephone number:	+420731047682
E-mail:	pomajbik.v@seznam.cz
Economic activity:	The company serves food and beverages and organise arts and cultural events.

4 EXECUTIVE SUMMARY

The aim of the business plan is to establish a bar for high school students who study in Kroměříž. Founders decided to establish a new bar, attract high school students, and show them how to spend time in a meaningful way by attending arts and cultural events. The bar organises not only arts and cultural events such as concerts, movie nights, live performances, but also educational events and activities such as talks, quizzes and language cafés, as well as creative workshops. The new student bar is not only the place to mingle, drink, and eat but also the place where the students can enrich themselves. Arts and cultural events held in the bar represent the competitive advantage of a company. The management of the bar does its best to create a strong market position of the bar in terms of arts and cultural event organisation in Kroměříž. The bar wishes to be perceived as a modern, youthful, lively place to socialize, enrich the mind, and enjoy oneself. The founders decided to establish a bar for high school students in Kroměříž due to its huge market. Thousands of students study at eleven high schools in Kroměříž. Moreover, the town is a popular tourist destination thanks to its UNESCO sites. More than half a million tourists visit Kroměříž annually. Although there are many competitors in Kroměříž, the market potential gives all the restaurants, bars, cafés, and clubs chance to succeed. Po Škole s.r.o. is founded by two partners. Both of them are owners and managing members. The first one is Simona Trnovská, who works as a shop manager in Slovakia. Vladimír Pomajbík is the second founder. He is a Kroměříž local, who works in the family-run restaurant and the hotel. Each founder invested 300 000 CZK of equity, therefore the profit is shared equally. Start-up costs for establishing a new bar are in the amount of 800 000 CZK. The amount of equity is insufficient, therefore the founders decided to apply for a bank loan in the amount of 300 000 CZK. The company expects profit 1 657 778 CZK after the first year of operation and an increase in revenues over the years.

5 GENERAL COMPANY DESCRIPTION

Po Škole s.r.o. is Limited Liability Company located in Kroměříž, the Czech Republic. Po Škole s.r.o. is a bar for high school students where they can enjoy tasty food and beverages, attend events and spend time with their friends and schoolmates. The key goal of the newly established bar is to attract high school students and show them how to spend time in a meaningful way by attending arts and cultural events. The name of the bar perfectly expresses the character of the bar, its customer base, and the time when customers can visit the bar. Po Škole bar is located on the Riegrovo náměstí. Founders decided to establish a bar at this address because it is close to a few of the high schools, town centre, and bus stop.

The legal form of the enterprise is a limited liability company, founded by Simona Trnovská and Vladimír Pomajbík. Vladimír is very well acquainted with the local gastro and bar scene. As he works at a restaurant owned by his family, he was observing customers and noticed, that high school students visit their restaurant although their restaurant is not special in any way. Moreover, tourists, who were staying at their guesthouse, frequently asked about cultural events in the town. Founders of Po Škole decided to establish a bar that would meet customer demand and fill the gap in the market.

6 PRODUCT AND SERVICE DESCRIPTION

The student bar offers food and beverages that can be found in any other bar or restaurant. The management pays special attention to the visual presentation of food and beverages. They are attractively arranged to look appetising but most importantly to look good on pictures posted on social media. Clients can help the company with effortless promotion when they share pictures of the product or location on social media sites. Several beverages and meals are available in the gluten-free or lactose-free alternative. Along with these services, Po Škole organises arts and cultural events, educational events and workshops.

Beverages

The beverages menu consists of non-alcoholic and alcoholic beverages. The bar offers coffee, tea, hot chocolate, soft drinks, and lemonades made of seasonal fruits and vegetables. The student bar offers a limited selection of alcoholic beverages concerning the age of target customers. The customers can choose from the selection of draught beers, radlers, ciders, and wines by the glass and by the bottle. Bar staff strictly checks ID cards and alcoholic beverages can be served only to customers older than 18 years of age. Po Škole decides to offer alcoholic beverages, as an alcohol-free bar could discourage the students who already visit existing bars and cafés.

Food

The bar offers not only beverages but also limited food selection. Po Škole will serve raw cakes that are very popular nowadays. The bar offers a selection of four desserts every day, as well as the ice cream from May to September. The customers can choose from salty snacks like crisps, salty sticks, popcorn and nuts. Apart from salty snacks, the bar offers panini. This grilled Italian bread sandwich is available with four fillings. The food and beverage menu is attached in an appendix.

Events

Po Škole organises various types of cultural and educational events regularly. The concept of events in Po Škole is specific and original. On the one hand, the bar hosts professionals and enthusiasts, whose performance is related to their job or hobby. On the other hand, high school students are encouraged to show off and perform too. They are free to share their passion related to the field of study or leisure activity. Some events require charged admission.

Arts and cultural events

The bar hosts concerts, jam sessions, theatre plays, and other performing arts. The management of the bar expects that students of the Konzervatoř P. J. Vejvanovského Kroměříž will be happy to show their talents through singing and playing musical instruments. The bar organises movie nights during the summer where first-rate movies are projected on the projection screen at the patio.

Educational events

Students can continue in the process of education outside of the school. The bar organises talks similar to TED talks where customers are free to share their knowledge and ideas. Students can also talk about their travel experience and share photos taken during their trips. The management of the bar cooperates with the company Hospodský kvíz s.r.o., which provides general knowledge quizzes that not only educate but also entertain customers. Language café is an event where people practice a foreign language speaking. The group of people sit at one table and talk in one foreign language. To offer more opportunities to learn a foreign language, movies with subtitles will be screened during movie nights.

Workshops

Students or any other volunteers can share their handicraft skills with others during the creative workshops. Po Škole organises various workshops related to fashion, home décor, upcycling, etc. The management is happy to display students' artworks such as paintings in the bar.

Other services

Customers can borrow playing cards or board games like scrabble and chess. A free Wi-Fi connection is available for all customers.

7 MARKET ANALYSIS

Kroměříž is a town located in the Zlín Region of the Czech Republic. The town belongs to the most popular tourist destinations in the Czech Republic. More than half a million tourists visited Kroměříž in 2018 (Vondrášek 2019). Therefore, the town has great potential for the development of the hospitality industry. Furthermore, there are eleven high schools in Kroměříž but no restaurant or bar that hold arts and cultural events regularly. Although the bar will face considerable competition, the huge market with thousands of potential customers gives Po Škole a chance to succeed.

7.1 STP marketing model

Customer-driven marketing strategy is based on market segmentation, targeting, and positioning. Each stage of the process is analysed in following subchapters.

Segmentation

There are three segments that are potentially profitable for Po Škole bar. The first segment represents young people at age 15-19 who study at high schools at Kroměříž. These young people are looking for a place to meet with their friends and classmates, enjoy tasty drinks and food, seek entertainment, and simply enjoy themselves. High school students represent a key segment for Po Škole bar.

The second segment consists of art and culture lovers. They are people at any age, mainly Kroměříž district inhabitants who like arts and cultural events. They seek entertainment and enrichment and would be happy to support the idea of developing young people's passion for art and culture. They represent a complementary segment, however, they might be willing to spend more money on drinks and tickets than students.

The third segment represents the tourists. They visit the town all year round, however, summer is the peak season. Tourists of all ages are looking for a place to sit, refresh themselves, and relax for a while. Tourists could easily outnumber students during the summer holidays and became a key segment. Visitors who stay overnight could look for some evening events like concerts. The management of the bar might consider the menu makeover for the summer season to satisfy the needs of tourists.

Targeting

As it was mentioned above, Po Škole will focus primarily on customers who are high school students. The management expects them to visit the bar most of the year, from September to June. Tourists might be the primary target group during the summer season, especially during July and August. Po Škole might serve hot meals from May to September as tourists

are often looking for restaurants. Revenues during the summer season might be higher than expected as tourists are generally willing to spend more money than locals.

Positioning and differentiation

Po Škole bar differs from the competitors mainly by the original concept of high school student bar, but at the same time, it differentiates in terms of services. Arts and cultural events held in the bar represent the competitive advantage of a company. The management of the bar will do their best to create a strong market position of the bar in terms of arts and cultural event organisation in Kroměříž. The bar wishes to be perceived as a modern, youthful, lively place to socialize, enrich the mind, and enjoy oneself. The name and the logo of the bar represent brand identity and help to position a new bar in the market. The name Po Škole perfectly expresses the character of the bar, its customer base, and the time when customers should visit the bar. The logo of Po Škole is fresh and versatile. One can see a square as a feature related to school subject math. Others may see the geometric shape as a minimalistic design only.

8 COMPETITIVE ANALYSIS

Competition in Kroměříž is very strong as there are more than 50 restaurants, cafés, bars, and nightclubs. Competitive analysis chapter introduces five competitors of Po Škole and analyses their strengths and weaknesses. Evaluation of competitors is mainly based on the following criteria – location, food and beverages offer, prices, interior, payment options and events. Main competitors were chosen by founder Vladimír Pomajbík, who is very well acquainted with local gastro and bar scene. According to his experience, five competitive businesses are analysed in more details.

Academy bar

Academy bar is located on Kovářská Street in the centre of the town. The bar has a modern interior and patio where the barbecue is occasionally thrown. Academy bar offers a wide range of cocktails and lemonades, great coffee, and home-made desserts. Moreover, they serve breakfast every day from 8:00 to 12:00. Academy bar is popular thanks to its trained bartenders who offer excellent service and prepare delicious mixed drinks and coffee. Customers also appreciate the cleanliness of the bar and toilets. A free Wi-Fi connection is available for customers. However, the bar does not have a website. Although Academy bar is a modern facility, they don't accept card payments. The bar organises events related to gastronomy like Sushi party or Rum degustation on an irregular basis. Customers pay higher prices for the offered products, however higher price equals high quality in this case. Academy bar is a serious competitor to Po Škole. They not only offer excellent products and service but also have a similar name.

Strengths	Weaknesses
<ul style="list-style-type: none"> • location • professional bartenders • wide selection of drinks and cocktails • serves breakfast • modern and clean interior • patio with gas tower heater 	<ul style="list-style-type: none"> • higher prices • cash payment only • no website

Table 1 Analysis of Academy bar (own creation)

Ztracený bar

Ztracený bar is located on Ztracená Street close to grammar school and dormitory. The bar has the same target market as Po Škole. Ztracený bar is very popular with students who appreciate a wide range of alcoholic beverages, refreshing lemonades, and coffee at a bargain

price. The bar doesn't offer any food apart from salty snacks like crisps and peanuts. Customers appreciate free Wi-Fi connection and acceptance of card payment. Soundproofing insulation enables customers to listen to loud music and play the music of their choice via Youtube or Spotify. The bar employs young waiters and is open every day till 4a.m. except Sundays. Ztracený bar has great potential for being the best student bar in the town. However, the biggest disadvantage of the bar is a small space. The space layout and poor ventilation do not allow to organise events.

Strengths	Weaknesses
<ul style="list-style-type: none"> • location • bar for students and youth • wide selection of alcoholic drinks • reasonable prices • accept card payment • play music by request • opening hours 	<ul style="list-style-type: none"> • no meals • small space • no patio • poor ventilation • dirty toilets

Table 2 Analysis of Ztracený bar (own creation)

Rimini bar

Rimini bar is a bar located right at Great Square. The bar offers coffee, a wide range of alcoholic beverages, and a few cocktails. Customers can enjoy their drinks at the patio. The bar accepts a card payment, however, the Wi-Fi connection is not available for customers. Moreover, the cell phone signal is so weak that customers must leave the bar to take a call. The location of Rimini bar provides a competitive advantage reflected in high prices. Occasionally customers might be disappointed by miserable service and dirty toilets. The bar is just average, it lacks originality and plays radio broadcast only. Although the bar offers standard products and average service, its location enables it to attract tourists who visit Great Square. The space layout and poor ventilation do not allow to organise events.

Strengths	Weaknesses
<ul style="list-style-type: none"> • location • wide selection of alcoholic drinks • accept card payment • patio 	<ul style="list-style-type: none"> • high prices • poor ventilation • No Wi-Fi connection • radio broadcasting only

Table 3 Analysis of Rimini bar (own creation)

S-bar

S-bar is located on Farní Street in the centre of the town. The bar offers a limited selection of alcoholic and non-alcoholic beverages and cooks a frozen pizza. Customers are attracted by low prices and happy hours on alcoholic drinks. The bar accepts a card payment, however, the Wi-Fi connection is not available. Customers enjoy watching live sport matches at the projection screen, the possibility to play darts and billiard, and relax at the patio. S-bar organises DJ parties in a spacious interior, however, with no service during the party. Although S-bar is quite popular, many people are repelled by the bad reputation of the bar. S-bar is a former casino with a disreputable customer base. Customers are discouraged by frequent drunken brawls and consequently, police actions. Young people usually visit this bar to pre-drink before they hit the club.

Strengths	Weaknesses
<ul style="list-style-type: none"> • location • offers pizza • low prices • organise DJ parties • accept card payment • spacious interior 	<ul style="list-style-type: none"> • bad reputation • frequent brawls • no service during party • dirty toilets • no Wi-Fi connection

Table 4 Analysis of S-bar (own creation)

Piano Club

Piano Club is located on Moravcova Street close to the centre of the town. Piano Club is similar to Ztracený bar in terms of concept, target market, and menu. Piano Club targets young customers, offers a wide range of alcoholic beverages, lemonades, and coffee at a bargain price, but does not offer any food apart from salty snacks like crisps and peanuts. Piano Club has two floors, however, the second floor is without service and customers must order at the bar. The spacious interior and soundproofing insulation enable the bar to organise DJ parties. Although customers cannot request a song during the party, they can play their favourite songs on the piano. A free Wi-Fi connection is not available for customers and the bar accepts cash payments only.

Strengths	Weaknesses
<ul style="list-style-type: none">• bar for students and youth• wide selection of alcoholic drinks• reasonable prices• customers can play piano• organise DJ parties• spacious interior	<ul style="list-style-type: none">• no meals• no service on 2nd floor• cash payment only• no Wi-Fi connection

Table 5 Analysis of Piano Club (own creation)

9 MARKETING PLAN

The chapter Marketing plan aims to introduce the features of the company's marketing strategy. The marketing mix and SWOT analysis are used for this purpose.

9.1 Marketing mix

9.1.1 Product

Offered products and services are described in the chapter 6 Product and service description. The complete menu is attached in an appendix.

9.1.2 Price

The prices of the products are based on the competitive pricing strategy. Some of the events in the student bar require an admission fee to cover the expenses. The owners may consider higher prices for summer as a peak season when thousands of tourists visit the town. Prices of the product can be found in an appendix.

9.1.3 Place

Po Škole bar will be located on the Riegrovo Square. Founders believe that customers can be attracted not only by delicious food and drinks but also with the nice interior design. Aesthetics and a good atmosphere of the place might be the way how to keep customers coming back. Moreover, wisely chosen setup and décor could induce customers to take photos of the bar and post them on social media platforms. The founders will hire an interior designer to design a good-looking interior. As hiring a designer is rather costly, founders ask for help their family member, who is a skilled interior designer willing to help for a very reasonable price. As events will take place in the bar, the designer must use space efficiently and calculate the event capacity correctly. Usable floor area of the bar is 120 m². Venue's overall capacity for persons who are standing is 215. Maximum capacity of people who are seating is 161 (Banquet Tables Pro, n.d.).

Chairs and tables must be easy to move and store to be replaced by folding chairs. As live performances will take place in the bar, it is necessary to design a stage. As long as the bar doesn't offer hot meals, there is no need to establish a kitchen. The staff needs a fridge and grill only to store and prepare panini.

9.1.4 Promotion

Social networks

As the budget for marketing activities is tight, the promotion of the student bar will be based on online marketing. Widespread use and popularity of the internet makes online marketing the best promotion tool to reach young customers. The promotion will be conducted via social media platforms such as Facebook and Instagram. The managers of the bar will be administrators of the Facebook fan page and Instagram account. The followers will be informed about news, promotions, and events in the bar. The bar will promote giveaways to increase brand awareness and engage customers. Facebook fans and Instagram followers will have a chance to win giveaway gift vouchers for food and beverages or free event tickets. The management of the bar will spend 800 CZK on the Facebook advertisement and 1200 CZK on the Instagram advertisement in the first month of operation. The founders have decided to invest more money on Instagram advertising as it is more effective and successful than Facebook advertising. With 2000 CZK only, the advertisement can be seen by approximately 4000 users of Facebook and 9200 users of Instagram (Smith 2020). If online marketing is successful, the management might consider setting a higher monthly budget for online marketing in the future.

Websites

The bar will have its own web page where customers can find basic information about the bar, its offer, gallery, upcoming events, and contact. The bar will need to register a domain name, create a custom e-mail address, enable multiple language versions, etc. The bar will pay 250 CZK per month to company Webnode for website service. Founder Vladimír Pomajbík has a degree in Information Technology. He will customize and run a website of the bar for free.

Tourists often use the platform Tripadvisor for finding a good accommodation, restaurants, experiences, etc. in their travel destination. The management will list the bar on Tripadvisor to increase business' exposure and attract a large number of travel customers. The staff will do their best to satisfy customers and earn positive traveller reviews. Listing on Tripadvisor is free of charge (Tripadvisor, n.d.).

Print media

The leaflets will be distributed on the bulletin boards of the high schools to advertise a new student bar. The leaflets will be also available at Kroměříž Tourist Information Centre. Event flyers and posters will be displayed on outdoor bulletin boards in the town. Simona Trnovská will create a graphic design and order printing in a local print and copy center Tiskomil. She will distribute flyers and posters to high schools and town regularly.

The management of the bar will also rely on word of mouth as the key element of its promotion.

Promotion expenditures per month	
Type of media	CZK
Facebook ad	800
Instagram ad	1200
Website administration	250
A4 poster printing	300
A6 flyer printing	500
Total	3 050

Table 6 Promotion expenditures (own creation)

9.2 SWOT analysis

The following table present SWOT analysis of Po Škole. The aim of this analysis is to discuss the internal and external environment represented by strengths, weaknesses, opportunities, and threats that may affect a business.

SWOT analysis	
Strengths	Weaknesses
original concept	new in the market
suitable for underage youth	high start-up costs
partially experienced founders	limited budget
qualified staff	standard prices
gluten and lactose free food	missing spirits and liquor offer
Opportunities	Threats
shift the focus on tourists	strong competition
cooking hot meals and daily menu	new competitors
second bar in another town	low customer demand
	low consumer buying power

Table 7 SWOT analysis (own creation)

The founders consider the original concept of the bar for high school students as a strength since there is no bar focusing on youth from 15 to 19 years of age in Kroměříž. The character of the bar may seem favourable for parents of high-school students. The bar organises arts and cultural events and it does not offer spirits and liquor and strictly checks ID cards which makes it suitable for under-aged youth in comparison to regular bars. Although the bar owners are young entrepreneurs, they already acquired skills that will significantly help to manage a new bar. Besides that, the bar will employ qualified staff to ensure the best service. On the other hand, Po Škole is the newcomer on the bar scene with strong competition. The bar must build a strong brand identity based on its competitive advantage to stand out from the competition. Despite the limited budget, founders want to establish a top-notch bar with stylish interior and excellent service that will be appealing not only to local customers but also to tourists. For this reason, the bar can't have low-cost character although customers may expect student-friendly pricing. High school students as a target group may have low consumer buying power and the lack of interest in arts and culture. If the majority of high school students will choose nightlife and binge drinking over meaningful entertainment, the bar might be overtaken by nightclubs that represent strong competition. Founders see opportunity in building up tourist-customer base. Shifting the focus on tourist customers might be a backup in case of low customer demand. If tourists or other customers will demand a larger meal selection, owners might consider establishing a kitchen to cook hot meals and offer a daily menu. In case that original concept of the bar for high school students with arts and cultural events will be successful in Kroměříž, owners might consider establishing the bar with the same concept in another town.

10 BUSINESS ORGANISATION AND MANAGEMENT TEAM

This chapter aims to introduce people involved in the business and its organisation.

Management team

Po Škole bar is a limited liability company founded by two partners. Their responsibilities are determined according to their education, skills, and experience. Both of them are owners and managing members responsible for business coordination, organisation, strategic planning, and decision-making process. The first founder is Simona Trnovská, who works as a shop manager in Slovakia. She works four years for company Tatry Mountain Resorts, a.s. which is the leader in the tourism industry in Slovakia (Tatry mountain resorts, a.s., n.d.). Simona has developed management skills she can use in running a new bar. She will be responsible for administration, marketing, organising events, public relations, and communication with performers and partners. The second founder is Vladimír Pomajbík. He is a Kroměříž local, who works as a waiter in the family-run restaurant and guesthouse. His family owns a guest house and restaurant Penzion a Restaurace Na Jízdárně. As Vladimír is experienced and skilled in the day-to-day business operation of the restaurant, he will be responsible for delegation, managing and leading waiters, recruitment and training of new employees, communication with suppliers, and website development and administration.

Staff

The management has decided to employ 4 full-time waiters. The bar might need part-time employees, who will work when a higher number of customers is expected, usually on Fridays and Saturdays. The management will be glad to employ students of Střední škola hotelová a služeb Kroměříž. The bar will offer summer jobs for waiters therefore the students will have an opportunity to practise their skills.

Suppliers

Po Škole would like to cooperate with local suppliers as much as possible. The local roastery Pražírna kávy Kroměříž will supply fresh roasted ground coffee and loose leaf tea. Pavlovín will be a supplier of the wine from South Moravian Region. Raw cakes will be made by confectioner Denisa Mikulová who is Kroměříž local. Suppliers' terms and conditions will include equipment lending. Ice cream supplier Algida agrees to lend a scoop ice cream display freezer and the patio furniture including outdoor parasols. Beverage suppliers will provide glassware and beer mats. Panini supplier Crocodile will provide a mini-fridge and panini contact grill. The management of the bar will consult terms and conditions, order

amount and delivery schedule with each of the suppliers. The complete list of suppliers can be found in the table below.

List of suppliers	
Product	Supplier
Ground coffee	Pražírna kávy Kroměříž
Loose leaf tea	Pražírna kávy Kroměříž
Beer	Plzeňský Prazdroj
Wine	Pavlovín
Non-alcoholic beverages	Kofola
Ice cream	Algida (Unilever)
Salty snack	Makro
Raw desserts	Deniraw
Panini	Crocodille

Table 8 List of suppliers (own creation)

Opening hours

Opening hours follow the time when schools are likely to end the classes. The bar opens at 13:00 every day. The opening at 13:00 is supposed to prevent truancy. The closing time at 20:00 from Monday to Thursday and Sunday enables the students to have enough sleep before going to school the next day. The bar is open longer during the summertime to be available for tourists who stroll through the streets all day. The opening hours are shown in the tables below.

Opening hours of Po Škole	
Monday-Thursday	13:00-20:00
Friday	13:00-23:00
Saturday	16:00-23:00
Sunday	16:00-20:00

Table 9 Opening hours of Po Škole (own creation)

Summer opening hours of Po Škole	
Monday-Thursday	10:00-22:00
Friday	10:00-24:00
Saturday	10:00-24:00
Sunday	10:00-22:00

Table 10 Summer opening hours of Po Škole (own creation)

11 FINANCIAL PLAN

A financial plan creates an essential part of every business plan. First of all, it is necessary to set the start-up budget displaying finances intended for starting such a business. Afterwards, a start-up balance sheet, which is based on the start-up budget, can be created. Finally, costs and revenues are also estimated. All data in financial plan are established on founders' own research and a cooperation with existing bars and restaurants.

11.1 Start-up budget

The start-up budget represents the amount of money that the entrepreneur needs to establish a new business. Po Škole founders list expenses needed to form the LLC that are spend only once. Operating expenses consist of various expenses that are necessary not only for starting a new business but also for the first month of operation.

Start-up cost	Price in CZK
Establishment of the company	14 100
Registration in the Commercial Register	6 000
Memorandum of Association	5 000
Trade license	3 000
Extract from criminal record	100
Operating expenses	782 850
Rent	25 000
Tenancy deposit	25 000
Interior designer	8 850
Furniture	290 500
Equipment	174 000
Payroll	201 720
Business Liability Insurance	5 000
Goods and raw materials	52 780
Promotion	3 050
Facebook ad	800
Instagram ad	1200
Website administration	250
A4 poster printing	300
A6 flyer printing	500
Total	800 000

Table 11 Start-up costs (own creation)

11.2 Start-up balance sheet

As was mentioned at the beginning of the chapter, the start-up balance sheet is based on the start-up budget. Thanks to the previous table, it is possible to find out that the initial investment will probably be 800 000 CZK. If the amount of money needed for establishment is slightly higher, founders are prepared to invest more. Nevertheless, research connected to cost estimation was created carefully, so rather the same sums are expected. The start-up balance sheet reflects business' assets, liabilities as well as equity in the very beginning of operation. Regarding to the assets, both founders invest 300 000 CZK from their personal savings. They used their personal savings as the main source of financing to establish a new company. However, their registered capital is insufficient, so they decided to apply for external funding. They applied for business loan provided by Československá obchodní banka and borrowed 300 000 CZK with interest rate 6,9 % p.a. The loan has 5-year term and monthly instalment is 6010 CZK.

Start-up balance sheet			
Assets	CZK	Liabilities and equity	CZK
Fixed assets	492 700	Equity	600 000
Tangible fixed assets	464 500	Registered capital	600 000
Intangible fixed assets	28 200		
Current assets	407 300	Liabilities	300 000
Stock	52 780	Bank loan	300 000
Short-term financial assets	354 520		
Total	900 000	Total	900 000

Table 12 Start-up balance sheet (own creation)

11.3 Costs calculation

Furniture, fixtures and equipment

The biggest part of expenditures, in the case of Po Škole, create equipment like furniture, machines, electronics, etc. Nevertheless, it is important to mention that this investment is made only once for starting the bar. The owners have to think about making a reserve because there is a possibility that in the future, the replacement of old machines or new furniture can be needed.

List of furniture and equipment					
Furniture	QTY	CZK	Equipment	QTY	CZK
Bar	1	100 000	Coffee machine	1	90 000
Stage	1	40 000	Fridge	1	10 000
Booth sofa	4	50 000	Dishwasher	1	18 000
Rectangular table large	6	40 000	S. steel counter table	1	10 000
Square table small	3	10 000	Ice maker	1	6 000
Chair	36	40 000	Kitchen utensils	-	15 000
Folding chair	70	10 500	Point of sale system	1	25 000
Total		290 500	Total		174 000

Table 13 List of furniture and equipment (own creation)

Employee expenses

Employee expenses are based on salaries paid to employees. Super-gross salary consists of gross salary and social security tax which is 24,8 %, and health insurance tax which is 9 % in the year 2020. The owners will employ 4 full-time waiters. In case that employee works 176 hours per month, his or her gross salary will be 20 000 CZK. If an employee works overtime, the salary will be increased by overtime pay. Founders decided to employ 4 part-time waiters. If the waiter works 40 hours per month, his or her gross wage is 3 600 CZK. When part-time employee works less than 300 hours per year and his or her monthly salary is not higher than 10 000 CZK, their employer is free of social security tax and health insurance tax (Fetter, n.d.). The total salary of the waiters is higher as they keep their tips. Each founder will get a gross salary of 30 000 CZK.

Employment costs per month (CZK)			
	4 full-time waiters	4 part-time waiters	2 founders
Gross salary	80 000	14 400	60 000
Social security	19 840	-	14 880
Health insurance	7 200	-	5 400
Super-gross salary	107 040	14 400	80 280
Total			201 720

Table 14 Employment costs (own creation)

Monthly and annual expenses

Business expenses consist of fixed costs and variable costs. Fixed costs are stable, regardless of changes in production level or sales volume. They include expenses such as rent, utilities, bank loan instalments etc. Variable costs depend on the production level and volume. They include purchased products and raw materials, hourly production wages, etc.

Monthly and annual expenses (CZK)		
Costs	Per month	Per year
Fixed costs	114 340	1 372 080
Rent and utilities	25 000	300 000
Bank loan instalment	6 010	72 120
Management salaries	80 280	963 360
Promotion	3 050	36 600
Variable costs	173 440	2 081 280
Salaries of waiters	121 440	1 457 280
Purchase of goods and raw materials	52 000	624 000
Total	287 780	3 453 360

Table 15 Monthly and annual expenses (own creation)

11.4 Income statement

Calculation of costs and revenues indicates the profit or loss of a company. The revenues of Po Škole are based on estimated revenues from sold food and beverages, and event revenues. The estimated revenues are based on the personal experience of founder Vladimír Pomajbík. The estimated number of customers visiting Po Škole is 70 per day. The average amount of money spent by one customer is 250 CZK, including possible admission fees for events. Founders expect a 10 % increase in revenues in the next years, as the company will become well known and build a stable customer base. Founders expect not only revenues increase but also an 8 % rise in costs as utility costs and salaries are likely to increase in the next years. The following table illustrates revenues in the next 3 years, considering 10 % of revenues increase after the first year of the company's operation. The expected costs in the first year consist of start-up costs and annual costs. Costs in the second and third year consist of annual costs increased by 8 % per year. The corporate tax 19 % is deducted from earnings

before taxes. The following table illustrates, that company expects profit 1 657 778 CZK after the first year of operation.

Income statement (CZK)			
Year	1	2	3
Revenues	6 300 000	6 930 000	7 623 000
Costs	4 253 360	3 730 320	4 028 746
EBT	2 046 640	3 199 680	3 594 254
Tax	388 862	607 939	682 908
EAT	1 657 778	2 591 741	2 911 346

Table 16 Income statement (own creation)

The income statement based on estimated figures indicates, that company will be profitable even after the first year of operation. Furthermore, the statement indicates that the company may expect higher revenues over the years.

12 RISK FACTORS

Market risk

Every entrepreneur believes, that his business will achieve great success. The founders of Po Škole believe that their business will be successful too. However, they know that cultural and educational events are not everybody's cup of tea. Many people like mindless entertainment when they can just sit back and relax after a busy and exhausting day at work or school. One could consider the intellectual and edifying form of entertainment to be boring. Po Škole might face a lack of interest by customers and consequently change the original concept. The bar might change the focus from high school students to tourists.

Product risk

The students and locals may be familiar with the concept of the bar and know that the bar is serving panini only. However, tourists who often do not speak Czech, have no idea what the name of the bar means, and can only guess if it is a restaurant or not. There is a high chance that hungry customers will be discouraged by a very limited meal offer. Most of them will probably walk out of the bar and look for the restaurant. The customers might be disappointed by the offer of alcoholic beverages as the bar does not offer spirits, liquors, and cocktails. The management could decide to add beverages and food to the menu to meet customer demand. If the management decides to offer hot meals, it will be necessary to establish and equip a kitchen and pass a food hygiene inspection which requires a significant investment.

Competitive risk

There is always a risk that new competitors who enter the market will achieve great success and win the customers of the existing companies. The new competitor might organise arts and cultural events regularly or create a business concept that will be more appealing for young people. The management would react to this situation by improving the services and think about a new competitive advantage.

Global risk

The business might be endangered by unexpected external circumstances. The economic slowdown, political restrictions, pandemic, or natural disasters may force entrepreneurs to shut down businesses. The bar will have insurance that will help to cover the expenses when the natural disaster occurs. The company will also save money to an emergency fund.

CONCLUSION

The aim of the bachelor's thesis is to create a business plan for the student bar Po Škole. The concept of the new bar is supposed to attract high school students who study in Kroměříž and show them how to spend time in a meaningful way by attending arts and cultural events. The theoretical part of this bachelor's thesis explains the basic terminology connected to entrepreneurship, introduces the characteristics of the business plan and its purpose. The practical part deals with the establishment of the company itself. The structure of the business plan introduced in the theoretical part serves as a template for its development in the second part of the bachelor thesis. Target customers for Po Škole are not only high school students, but also tourists. Thousands of students study at eleven high schools in Kroměříž and more than half a million tourists visit Kroměříž annually. Although the bar will face considerable competition, the huge market with thousands of potential customers gives Po Škole a chance to succeed. Although founders of Po Škole are young entrepreneurs, they acquired useful knowledge and skills that will considerably help them to manage the company. Based on the demand of customers visiting existing hospitality facilities in Kroměříž, founders believe, that concept of Po Škole will be successful. However, they don't rely only on their assumptions. Conducted analyses such as market analysis, competitive analysis and financial analysis show, that the company might not be only successful but also noticeably profitable. If the company would not achieve its goals and the profit would be much lower than expected, the founders are ready to implement the strategy outlined in SWOT analysis and risk assessment. The main goal of this bachelor thesis was to ascertain if the business plan is feasible or not. Financial plan results show, that company will be profitable even after the first year of operation and its revenues will increase over the years. The financial analysis shows that a business plan is feasible and the bar has a chance to succeed.

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LIST OF ABBREVIATIONS

a.s.	Akciová společnost
CZK	Czech Koruna
etc.	Et cetera
LLC	Limited Liability Company
s.r.o.	Společnost s ručením omezeným

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APPENDICES

P I Menu

APPENDIX P I: MENU

Po škole			
KÁVA		PIVO	
Espresso	32 Kč	Radegast 10°	0,3l 0,5l 25 Kč 30 Kč
Cappuccino	38 Kč	Pilsner Urguell 12°	0,3l 0,5l 32 Kč 45 Kč
Latte Macchiato	48 Kč	Radegast Birell 0,5l <small>nealkoholický</small>	32 Kč
Horká čokoláda	42 Kč	Kingswood Cider 0,5l	42 Kč
ČAJ		Frisco 0,33l	49 Kč
Čaj mátový <small>čerstvá máta, citron, med</small>	47 Kč	VÍNO	
Čaj zázvorový <small>strouhaný zázvor, citron, med</small>	47 Kč	Tramín červený	0,2l 0,75l 48 Kč 170 Kč
Čaj DILMAH <small>dle nabídky</small>	27 Kč	<small>Jakostní víno bílé odrůdové suché.</small>	
NEALKOHOLICKÉ NÁPOJE		Sauvignon	0,2l 0,75l 48 Kč 170 Kč
Bonaqua 0,25l <small>perlivá, neperlivá</small>	32 Kč	<small>Jakostní víno bílé odrůdové polosladké.</small>	
Kofola točená	0,3l 0,5l 24 Kč 40 Kč	Frankovka	0,2l 0,75l 48 Kč 170 Kč
Coca Cola 0,20l	35 Kč	<small>Jakostní víno červené odrůdové suché.</small>	
Cappy 0,25l <small>Dle nabídky</small>	35 Kč	Svatovavřínecké	0,2l 1l 34 Kč 170 Kč
Fanta 0,20l	35 Kč	<small>Jakostní víno červené odrůdové suché.</small>	
Vinea 0,25l	35 Kč		
Domácí limonáda 0,4l <small>Dle nabídky</small>	45 Kč		



Po škole

Med	6 Kč
Smetana do kávy	5 Kč
Mandlové mléko	10 Kč
Šlehačka	8 Kč

POCHUTINY

Brambůrky	39 Kč
Bezlepkové chipsy s mořskou solí Cizrnové, čočkové.	45 Kč
Popcorn	35 Kč
Slané tyčinky	25 Kč
Arašídý 100g	35 Kč
Kežu 100g	55 Kč
Pistácie 100g	55 Kč

PANINI

Panini Classic Šunka, sýr ementál	75 Kč
Panini Vegetariana Mozarella, rajče, rukola	85 Kč
Panini Bacon Kuřecí prsa, sýr gouda, slanina	85 Kč
Panini Prosciutto Šunka prosciutto, bazalkové pesto, sýr parmazán	85 Kč

Panini nabízíme i v bezlepkové verzi

DEZERTY

Raw dezert bezlepkový Dle nabídky.	od 65 Kč
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