



Business Plan: Tapas Restaurant
“The Three Brothers”



LCBB5013 Entrepreneurship

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1. Business Plan Development

A business plan is a strategic document that guides the development of a business project. It outlines how the business will operate and details the core idea, including the products and/or services it intends to offer. It also incorporates an analysis of the market and the competitive landscape. Ultimately, it is a tool that transforms an initial concept into a viable and profitable project designed to meet customer needs. (BBC Bitesize, 2024).

This project proposes the start-up of *The Three Brothers*, a tapas bar located in Richmond borough (London), where authenticity is a core value shaped by socioeconomic backgrounds and a balance between rural and urban. As a result of the demographic context, most of the population in this area consists of high-income earners.

1.1 Products and Services

The Three Brothers moves away from the traditional British “one main course per person” dining style. We are a contemporary tapas bar offering small Spanish-inspired portions, blending cultural influences and British gastronomy with Spanish culinary heritage. Our dishes are designed for sharing and encourage a relaxed, social dining experience.

Our menu showcases a curated range of tapas, from timeless favourites to refined dishes like Beef Carpaccio, prepared with PDO ingredients such as “Jamón Ibérico” and artisan Manchego cheese, complemented by fresh Surrey produce. The venue’s Mediterranean design natural wood and stone create a cosy winter retreat and a vibrant summer space, offering a premium setting for families, couples, and professionals enjoying fine wine, gourmet nibbles, and relaxed social dining.

The experience is elevated through bespoke services such as a dedicated Sommelier, refined tableside attention, and tailored private events, all designed to guide guests through our offering and ensure an exceptional visit.

1.2 Business Objectives

As suggested by Ju and Woo (2023), the business objectives are divided into three stages. The short-term stage covers the period from start-up to six months and focuses on operational actions and restoration, characterised by rapid measures aimed at achieving weekly results. In contrast, the mid-term stage links immediate guidelines with the strategic vision, covering the first to the third year. What differentiates this model from the previous one is its progressive

development, moderate investment, and emphasis on planning and process consolidation. Finally, the long-term stage applies to a period of three to five years and concentrates on sustainable growth, driven by higher investment, market positioning, deep transformation, and structural change.

At The Three Brothers, the strategic focus is placed on short-term and long-term objectives. This approach reflects the idea that a business's prosperity depends on its immediate viability and the long-range direction of the project. In the short term, the priority is to secure operational stability and consolidate the brand. This includes organising the supply chain, establishing effective staff and supplier management, analysing performance data to identify top-rated and best-selling dishes, and ensuring operational consistency to maintain menu quality, control production costs, and achieve positive cash flow.

In the long term, the business aims to position The Three Brothers as the leading tapas bar in the area. This stage focuses on maintaining consistent product and service quality, safeguarding financial stability through capital reserves for future equipment or furniture upgrades, and preserving strong relationships with suppliers and staff. Together, these actions support sustainable growth and long-term market relevance.

1.3 Unique Selling Point (USP)

It refers to the reason why customers choose one specific business over its competitors. A USP is defined by the distinctive goods and/or services a commerce provides to attract customers, clearly differentiating it from other companies within the same category. (Majka, 2024).

USP of The Three Brothers: The "Creamy Béchamel Croqueta"

Our signature dish is a masterpiece of Spanish gastronomy, elevated by French culinary techniques. The **"Creamy Béchamel Croqueta"** must not be confused with the traditional British potato croquette. While the British version is made with mashed potatoes, resulting in a dense and solid texture, our Spanish croqueta is built upon a **meticulous Béchamel base** a technical emulsion of butter, flour, and infused milk.

We offer a diverse range of fillings, including **100% Acorn-fed Ibérico Ham, Manchego Cheese, Fresh Spinach, Atlantic Cod, and Traditional Roasted Chicken.**

Our secret lies in the process:

1. **Patience:** A resting period of 12 to 24 hours in cold storage to allow the Flavors to mature and the texture to set.
2. **Craftsmanship:** Each croqueta is hand-coated in flour, egg, and artisan breadcrumbs.
3. **Precision:** We flash-fry them at 180°C to create a thin, golden crust that protects a semi-liquid, silky, and molten heart.

2. Business Environment

2.1 SWOT Analysis

SWOT is the acronym for Strengths, Weaknesses, Opportunities and Threats. It is an internal strategic planning and marketing tool used to understand a company's situation. Its structure is divided into internal factors—Strengths, referring to the business's strong points, and Weaknesses, indicating areas requiring improvement—and external factors. Opportunities arise from market trends, gaps, or competitors' weaknesses, while Threats refer to external conditions that could negatively impact the business. (Kumar & Praveena, 2023).

SWOT analysis of The Three Brothers

- **Strength:** The Three Brothers prioritises high-quality food as its main value. This is not only an operational advantage; it forms the core of the business's reputation, generating customer loyalty. Another strength is the familiar treatment that offers authenticity, where customers are not numbers but neighbours or friends, with children and pets allowed inside the premises. In addition, all dishes are made to order. Although this requires longer preparation times, it ensures customer expectations regarding food excellence.
- **Weaknesses:** Due to low recognition, there is currently a gap between the intrinsic quality of the products and their initial public perception. Another concern is limited initial funding, as current operations are managed under a restricted budget, which limits our ability to scale or invest in new technologies, prioritising excellence in products. Likewise, the delay in orders resulting from the lack of experience.
- **Opportunities:** The Richmond district offers a strong opportunity to grow. With low market saturation in the tapas niche, moreover, Richmond is a high-income area where business professionals and managers predominantly reside.

- **Threats:** The potential challenges for The Three Brothers include inflation, a factor that has a significant negative impact on the business because it can alter raw-material prices, increase production costs and make the final product more expensive, affecting customers and overall profit. Another concern is early negative reviews, potentially causing a loss of clientele and resulting in reduced profitability and narrower margins. and the competitors' adaptation to our market niche. These issues highlight the importance of strong training, operational consistency, and careful financial planning.

2.2 PESTLE Analysis

PESTLE analysis is an external tactical marketing instrument used to judge the business environment. It is the acronym for Political, analysing government stability, trade policy and treaties. Economic examines inflation, interest rates and income. Social focuses on trends, lifestyle and demographics. Technological refers to innovation, automation and development. Legal protects workers' rights, health and safety, and patents. Environmental is ecologically grounded, addressing climate change and sustainability. (Citilci and Akbalik, 2019).

PESTLE analysis of The Three Brothers

- **Political:** The political factor negatively affects The Three Brothers by increasing challenges, as post-Brexit regulations are highly restrictive regarding the import of cured meats and dairy products such as “jamón ibérico” and “queso manchego”, as suggested by the Department for Environment, Food & Rural Affairs (2026). New importations of animal products are restricted due to sanitary alerts for Foot and Mouth Disease (FMD) and to prevent the sale of illegal meat. Additionally, according to the London Borough of Richmond upon Thames (2022), a pavement licence is required to expand the business by occupying public highways with tables and chairs, increasing customer capacity but adding regulatory obligations.
- **Economic:** The economic factor has a favourable impact on the business, as Richmond is one of the richest and most exclusive neighbourhoods in London, with a worker rate of 78.5% among those aged 16 to 64 years. However, this high quality of life strongly affects the acquisition of commercial premises, negatively impacting profits because raw-material and service costs increase with the 4.4% inflation rate. (Office for National Statistics, 2024).

- **Social:** This factor is favourable for The Three Brothers, because the concept of tapas is more about conversation than simply the meal, encouraging people to spend time together. For this reason, the products offered are ideal for building customer loyalty. Many families have pets and treat them as true members of the household. Therefore, The Three Brothers welcomes all types of dogs into the establishment. Being a dog-friendly venue is essential to encouraging pet owners to stay longer and fostering strong customer loyalty.
- **Technological:** Technological advancement is growing, which affects The Three Brothers positively, since boosting the business through online reservation systems helps with brand recognition, as well as maintaining low startup costs. On the other hand, pay-at-table systems allow customers to scan a QR code, view their bill, and each pay their share without waiting for the waiter.
- **Legal:** In accordance with the law, according to (Department for Business, Energy & Industrial Strategy, 2022). The Three Brothers must comply with the legal requirements of the United Kingdom. For example, employment laws establish the rights and obligations of employers and workers, affecting salaries through the National Minimum Wage, holidays suggesting 28 days per year worked, leave entitlements and dismissal. According to (Food Standards Agency, 2024). Food safety directives in the UK mandate rigorous alignment with hygiene protocols; the restaurant must inform customers about the 14 existing allergens, undergo official hygiene inspections, implement HACCP (Hazard Analysis and Critical Control Points) and ensure training for two-thirds of the staff. Despite these obligations, this factor is favourable for the business because it guarantees fresh food and reinforces integrity with employees.
- **Environmental:** The ecological factor affects the business negatively because the company must invest money to comply with local municipal waste-management regulations. According to Richmond.gov.uk (2022), Richmond requires proper management of waste generated by the establishment, from its production to its disposal, through the hiring of specialised commercial waste-collection providers. Additionally, the restaurant must segregate materials according to their composition

(paper, cardboard, glass or organic) and retain all relevant documentation regarding waste collection. On the other hand, in the work of Environmental Protection UK (2019), it is stated that pollution in the United Kingdom is increasing; for this reason, regulations regarding gas emissions and energy efficiency are being implemented to reduce environmental impact and promote sustainable practices within businesses.

2.3 Competitor Analysis

Porter Five Forces is ideal for developing an industry competitor analysis to assess the viability and profitability of the sector. It is favourable for creating operational strategies, such as identifying alternative suppliers and recognising internal weaknesses. It is divided into:

- **Threat of substitutes** considers whether different businesses can replace the product or service.
- **Threat of new entrants** indicates the difficulty of entering the market.
Rivalry existing: evaluates the intensity of direct competitors.
- **Power supplier:** analyses supplier control over the business regarding prices, quality and availability.
- **Power customers:** Is based on the capacity of customers to choose other businesses.

(Goyal, 2020)

Competitor analysis of The Three Brothers

- **Threat of substitutes:** Is lower, because there are no options offering the same concept of “tapas”.
- **Threat of new entrants:** Is higher, since there is a low barrier to entry into the industry, as it is easy and fast to create, and does not require high investment.
- **Rivalry existing:** Is higher, with European restaurants nearby offering high-quality dishes and strong brand recognition.
- **Power supplier:** Is lower, because raw materials come from local suppliers, and alternatives are easy to locate.
- **Power customers:** Is higher, as clients have several other places to choose.

3. Market Segmentation, Target costumers, 4Ps and Online Strategies

3.1 Market segmentation

Process where the market is divided into small and homogeneous groups based on similar behaviour, characteristics and shared needs. It is categorised into four variables.

- **Geographical:** Where it involves the market in which the clients are located. For example, country, climate, urban population. To adapt the product to environment for profit.
- **Demographical:** Focused on the type of society within that specific country, for instance age, gender, earnings and education. It helps create strategies depending on customers.
- **Psychographic:** In this stage it focuses on the intrinsic traits of consumers, such as lifestyle, personality, social class and beliefs. These psychological aspects guide purchasing decisions.
- **Behavior:** This factor analyses customers' specific reactions and their decision-making patterns. For example, purchase occasion, user status, usage rate and brand loyalty.

(Camilleri, 2017).

The Three Brothers market segmentation

- **Geographical:** The Richmond District offers excellent accessibility through multiple bus routes and three underground lines, complemented by a steady and continuous flow of residents, visitors, and professionals. It is a predominantly high-income residential area. The local market is centred around restaurants of diverse culinary styles, creating an attractive gastronomic niche for new concepts to enter and differentiate themselves.
- **Demographical:** The average population in Richmond ranges from 30 to 60 years old, an area dominated by affluent families with strong financial resources and a significant demographic of professionals with academic backgrounds in finance and economics.
- **Psychographic and Behaviour:** The customer mindset profile is based on a high quality of life, where they appreciate food freshness and handmade products, as well as

valuing the status and exclusivity the business offers. They also appreciate strong customer service, which increases loyalty to the establishment.

3.2 Target customers

According to Paljug (2020), target customers represent the second stage of target segmentation because it focuses on a specific consumer profile. It guides the company in directing its products or services efficiently, as marketing becomes detailed according to that defined target.

Target Customers of The Three Brothers

After analysing the population segmentation, the restaurant's core target customers are local residents between 25 and 50 years old, with medium to high income levels and a cultural affinity for European dining traditions, which align well with Spanish gastronomy. This segment prioritises product quality, consistency and brand loyalty.

3.3 4Ps of Marketing

It is a process where companies use the marketing mix to introduce a new product into an existing market. Divided into two stages, 4Ps and 7Ps, in this case it focuses on the 4Ps because they represent the four main pillars of a marketing strategy.

- **Product:** Part of the process where the business can offer goods, services, brand, quality and design to satisfy customer needs effectively and consistently.
- **Price:** This is the flexible part of the marketing mix because this stage involves a strategic decision to define the product's value for the company. Even though price is influenced by market demand, profitability and customer perception also play an essential role.
- **Place/Distribution:** Channel of distribution to make the product reach clients. It can be direct, such as a web page or an own store. On the other hand, indirect channels operate through middlemen, which entail a price increase due to commissions. Likewise, market coverage can be intensive, being present in multiple locations in the same area; selective, accessing only a few distributors; or exclusive, using one distributor per area.

- **Promotion:** Focused on communicating the product to the market, with the objective of persuading and influencing customer decision-making. The business promotes its product through various communication channels such as social media like Instagram and TikTok, or conventional channels like newspapers and flyers, as well as sales promotions through discounts, coupons and free samples.

(Xia, 2023)

Marketing mix of The Three Brothers

- **Product:** Our product offers the authenticity of Spanish gastronomy, featuring emblematic dishes such as “Patatas Bravas”, “Jamón Ibérico”, “Manchego” cheese and Andalusian-style squid, as well as more elaborate preparations like octopus “a la gallega”. Our USP lies in our signature “croquetas”, available in varieties such as ham, cheese, spinach and cod. The culinary experience is complemented by traditional Spanish beverages, including sangria, premium beers and DO-certified wines.
- **Price:** The pricing structure reflects the levels within our dishes. Simpler tapas are priced between £7 and £12, while more elaborate preparations range from £13 to £18. Premium dishes are positioned within the £18 to £25 range. Beverage prices start at £4 for beer and can reach up to £50 for selected wines, ensuring accessibility while maintaining a premium offering aligned with product quality and market expectations.
- **Place:** Distribution is carried out through direct sales to customers at our physical premises, as well as through the restaurant’s website, where online orders can be placed quickly and efficiently.
- **Promotion:** Our promotional strategy includes offering value-driven deals such as 3 tapas for £15, the use of a mobile app to highlight discounted items, and a loyalty card programme that provides progressive discounts and complimentary products designed to encourage frequent visits and sustained customer engagement.

3.4 Online marketing strategies

A digital marketing strategy refers to a set of *planned, coordinated actions* designed by a business to achieve specific objectives through the use of digital channels such as social media platforms, Google and other search engines, and email marketing campaigns (Adiyono, Rahmat and Anindita, 2021).

Currently the digital era is expanding what is more accessible people can know the Three Brothers. To achieve that is necessary implementing online marketing strategies. As.

Create a Google Business Profile

- Showing weekly pictures of dishes and environment.
- Weekly publications of promotions and dish of the week.
- Answer to costumers reviews.

Social media: using Instagram and tik Tok to be showing short videos making tapas and services. Such as, “croquetas “opening or Sangria served in slow motion.

Encourage reviews: Add QR code on the table where the costumers can offer their satisfaction in the restaurant.

4.1 Legal Forms of Business in UK context

In the UK (United Kingdom), legal forms are required to establish a business and operate lawfully. There are different types of legal forms, and each company chooses the option most suitable for them.

- **Limited company (Ltd):** A private company is the most common form of limited liability in the UK. The company is divided among shareholders, who have financial responsibility limited to the capital they have contributed.
- **Sole Trader:** It is a simple legal form with unlimited liability, since only one person owns the business and there are no shareholders or corporate structure. It offers high control over the business and low bureaucracy.

- **Partnerships:** It has a structure similar to a sole trader, but in a partnership more than two people operate together, sharing profits, obligations, and legal responsibility. It is a traditional form in which members have unlimited liability.
- **Franchises:** It is a strategic model in which the business (the franchisor) authorize another person (the franchisee) the permissions to business operating under its brand name and operating system, in exchange for royalties (periodic payments to the franchisor for the use of the brand). It is considered a commercial relationship in which the franchisor controls and manages the brand and its standards.
- **Online enterprises:** It is considered an operating model rather than a legal form, where the business operates through the internet to offer products, services, or platforms without the need for a physical storefront. This model provides global reach.
- **Social enterprises:** It is a social operating model designed to address societal and environmental problems through the sale of products and/or services, reinvesting most of its profits to generate a positive impact within the community.

(Department for Business, Innovation & Skills, 2011)

4.2 Legal structure The Three Brothers

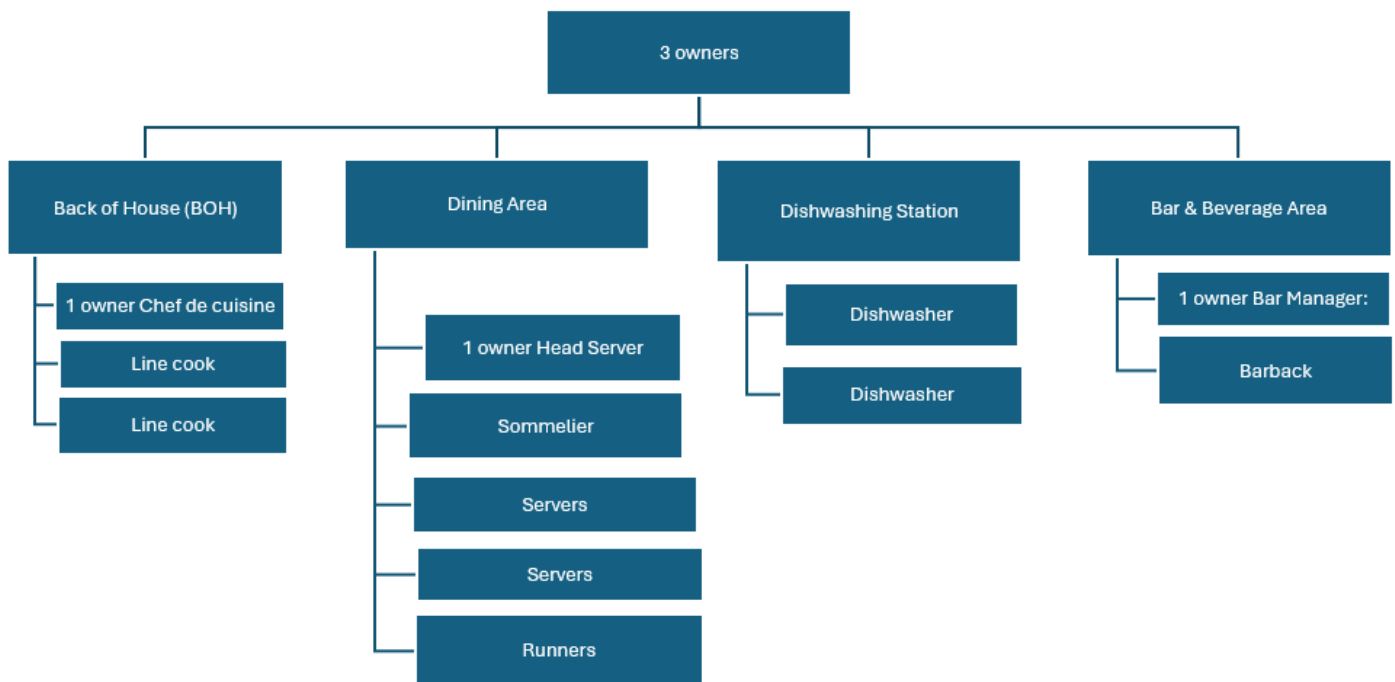
To start up my business I choose the partnership legal form, because it is the best option to create a small business with my two brothers.

Advantages: It is the easiest and fastest way to create a business, because the administrative barrier is low, offering less bureaucracy and reduced accounting costs. With higher capital and shared resources, the presence of three members improves our ability to access bank financing, distribute duties, enhance decision-making, and increase operational efficiency, while maintaining full control over the business.

Disadvantages: There is unlimited liability, meaning personal assets are at risk of being lost. Conflicts may arise between partners due to different visions, management styles, and

profit-sharing expectations, as well as mutual dependency, since poor management by one member affects the entire team.

4.3 Organisational chart of The Three Brothers



4.4 Start-up funding Requirements

The restaurant requires an initial investment of £150,000 to cover leasehold acquisition, Mediterranean interior design, and specialised kitchen equipment. Funding will be secured through a combination of founders' equity and a UK loan.

- **Deposit and rent:** In Richmond, the rent for business premises ranges from £5,000 to £7,500, and it requires a deposit equivalent to three to six months paid in advance.
- **Equipment:** cold rooms, commercial ovens, commercial deep fryers, professional meat slicer, and bar equipment.
- **Refurbishment & Design:** Decorated with natural materials (wood,stone) to create that mediterranean environment.

- **Licenses & Legal Fees:** PPL PRS Music Licence, alcohol license, pavement license, Food Hygiene & Safety Compliance, licensed waste carrier and CCTV Registration.
- **Initial Inventory:** Stock initial of raw materials
- **Salary:** National minimum wage for five employees.
- **Marketing:** to create a social media and web site, Photography, Branding & Identity.

(Government Digital Service, 2026)

Potential funding sources of The Three Brothers

- **Founders' Equity (Personal Savings):** This represents the initial capital injected by the three brothers into the business. It demonstrates a strong level of personal commitment and financial responsibility to lenders.
- **Start-up Loans (Government-Backed):** We will apply for the UK Government's Start Up Loan scheme, which offers unsecured personal loans of up to £25,000 per director (up to a maximum of £75,000 for three partners) at a fixed interest rate. These loans are specifically designed to support new businesses during their first 36 months of trading and often include 12 months of free mentoring. GOV.UK (2026).
- **Business Loans / High Street Banks:** We will seek additional financing through traditional commercial loans from major UK banks, such as Barclays, NatWest, or HSBC.

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