

MANAGING ENTERPRISE IN 21ST CENTURY

BUSINESS PLAN FOR THE ORGANIC GARDEN (TOG)

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To,
Mr. Richard Branson
Virgin Start Up
Battleship Building, 179 Harrow Road
London, W2 6NB
England
May 11, 2020
Dear Mr. Branson,

The Organic Garden is happy to send our business partnership proposal to your company. Our company mission is to deliver natural and organic products for our customers. We are a company that appreciates the organic food industry and want to promote further a healthy lifestyle.

Our partnership is based on trust, hard work and strong knowledge about the hospitality industry. We are confident that our business will succeed and have a profit just in few months. However, without your help, it is not possible to achieve our goal.

Therefore, please have a look at the detailed proposal which includes our vision, objectives, operational and marketing information. We look forward to your feedback.

Thank you!

Sincerely,
The Organic Garden Team

BUSINESS PLAN FOR THE ORGANIC GARDEN (TOG)

EXECUTIVE SUMMARY

BRIEF DESCRIPTION OF OUR COMPANY

The Organic Garden is an organic fast-food located in the heart of London, more specifically in Brick Lane. The location itself is a story which is fitting perfectly with our organic company. In the neighbourhood, we can find a few businesses which are firmly rooted in history (Platt, 2020). An excellent location makes our thoughts to go back in past when most of the food product was natural and organic. Moreover, the words pesticides or chemicals were not very common in the food industry (Platt, 2020). Therefore, we believe that a good location which is well decorated and well-designed highlights the values of our business. Our company believes that the first impression is the most important.

The Organic Garden vision is to encourage people to adopt a healthy lifestyle and to choose fresh and organic meals instead of unhealthy foods. Moreover, our delivery system will help the customers to save time and money.

The customer's range which The Organic Garden wants to target are people who care about the healthy lifestyle, people who work in offices which are all around our location, stay home mums and student who wants to have a quick, tasty and healthy meal. For people who do not have enough time to get a quick ride to our location for an eat-in break, they can easily choose to have delivery by accessing the Deliveroo app (which is a reliable delivery option). Our menu will have a range of products, and we can say that it is very well thought it is intended for all the tastes.

The menu includes hot drinks as an example, organic coffee, organic tea, cold drinks, and smoothies which are freshly made and bottled in-store every day to deliver maximum nutrients which our customers need. The menu also includes salads, fresh bread (we bake our wholegrain flatbreads and seeded bagels in-store every day; our bread are filled by hand in our onsite kitchens, using the best seasonal ingredients), deli pots (our pots of goodness are the perfect light lunch or snacks) hot food, sweet treats (handmade desserts taste better this is the reason why we carefully craft our no gluten and dairy containing desserts using nutritious ingredients, for the perfect healthy treat) and no at last fresh sandwiches. Our food will be delivered in biodegradable boxes because we chose to protect the environment; at the same time, customers can easily recycle it.

SUMMARY OF OBJECTIVES

The Organic Garden objectives are to sell organic food, at the same time, tasty food. We focused on organic food because, at this very moment, most people care about their lifestyle. When

we say lifestyle, we mean a healthy lifestyle which organic food means. They are more conscious of what their menu includes, and also, they choose the quality of the product. Organic food is healthier because all the organic products (which we also use) are naturally grown, the organic food is not just healthier is even tastier. Another objective which The Organic Garden proposed is to change the costumer's impression that an organic meal does not offer a variety of choices. At the same time, the main objective is to build trust between our customers and us, to show them that we are there for them, to deliver our best products to them and offer them friendly and impeccable customer service.

DESCRIPTION OF THE MARKET

At the present organic coffee, organic tea has higher demand potential. This segment occupies an important rate in the organic food and beverage market because It provides an advantage, such as helping in weight loss following by organic fruits and vegetables, which registered the highest organic food and beverage market share (Robison and Segal, 2020). At this very moment, everything in the world is powered by technology. At the same time, people are more health-conscious; this is the reason why farmers are back to age-old practices in agriculture for the greater good of humankind on this planet. They are back to age-old practices to produce what is known as organic food. The most important is that everything starting with seeds, soil, or water, until the final product; all these factors are natural and free from pesticides and chemicals. Compared to normal food, bio food requires more time to be ready for consuming; this is the reason why, bio food costs more than normal food, which is produced in less amount of time with the use of various chemicals and fertilizers (Organic Food Market, 2016). According to Organic Food Market (2016), the global market for organic food will likely expand at a healthy rate in the coming years. Discerning customers, an essential factor which drives the growth of the market are concerns about the environment, by consuming non-organic food people contribute to environmental degradation because of all the pesticides and chemicals which are used for non-organic food. On the bases of geography, The Organic Food Market (2016), can be divided into Asia, North America, Europe, and the rest of the world. Among them, Europe must lead the market with a maximum amount of revenue. Developed countries such as Japan, South Korea, the U.S., and Germany have so far witnessed maximum demand for organically grown food. There are few of the most prestigious brands in the market for organic food: Organic Valley, Dean Foods, The Kroger Co, Dole Food Co, Spartan Stores Inc. (Organic Food Market, 2016). The organic market is moving from a niche market to a mainstream market being hand in hand with the agricultural industry. Organic agriculture is concentrated in Europa and North America, but even like that, the production from these two regions is not self-sufficient because it is not meeting demand.

LEVEL OF JUSTIFICATION FOR VIABILITY

We agree that this day, the competitive environment exists, and it is vital for our business to differentiate ourselves from other competitors. Because we are new in the market we are conscious that we will have to face our competitors which they exist already in the market, they already have a name created, they have their loyal customers, it is about the fast food, coffee shops which are around our organic fast food. Well, it can sound intimidating, but we are full of confidence that from this disadvantage, we can create an advantage. Being new in the market will make customers curious about the new place, let say that this will be the challenge which we will have to face up until customers first step in our location because once they go inside to try our food, we will make sure that they will love to come back again with friends.

How will we do that? Or why we are full of confidence? Because, as we mentioned before, we have a range of products for all the organic food lovers, we have quality products. We will make our customers feel very welcome in our place from the first moment because the first impression is essential all the time. We will keep attention on details, will try the best to offer quality customer service, which can make the difference between our competitors and us. From the beginning, we set up high standards, starting with quality food, and finishing with impeccable customer service.

SNAPSHOT OF GROWTH POTENTIAL

For all things, there is a beginning, so in our case as well, we start from the bottom, but with great thoughts that we will be able to cope with the challenges that will await us. From the beginning, we have determined what we want to achieve; this is what to need at the foundation level (clear goals). We need to take action and no just planning. This is the reason why we are promoting our business on social media; we also created a blog which we update it frequently (this is the way to connect more directly with our customers) we also have promotional videos on YouTube.

We have the chance to grow in time; we want to create a name; we want everyone to know about The Organic Garden in a few years we wish to open more branches. The customer's feedback will help us in the way to success because feedback will show up our value, in their opinion. At the same time, asking customers for feedback, we communicate them that their opinion is essential for us. In this way, if it is something that our customers advise us to improve, we can improve. Once we create loyal customers we can develop for the new products and services (bringing new products we ensure that they do not get bored with the daily products) this is the reason why we will keep updating our menu plus offers and a loyalty card for our customers which will enjoy our elaborated menu and products. At the same time, good feedback generates a personal recommendation. We think there is a key for a business to grow. In essence, quality products, proper management, excellent customer

service, and recommendation (if one customer is fully satisfied with the products and service which we provide, for sure at his next visit in, he will bring one or two friends to taste our products, and for sure they will be satisfied and recommend us to another friend this is why the recommendation is important because is always bringing new future loyal customers). Well, this being said, we can say that we have the potential to grow our business.

FINANCIAL DETAILS

Once the market details and marketing strategy have been established, the business plan cannot be realized without the essential part, which is the budget. First of all, we are five-person involved in this business each of us will invest £5,000, so its result £25.000 from us. This being said, we start with a capital of £25.000 amount collected from each of us plus £120.000 from a business loan, the amount paid by Virgin Start-Up. The amount related will be used to provide a six-month capital, pay deposits, first facilities, brand development, office equipment.

LEGAL REQUIREMENTS

Everything that we planned up cannot start without complete the legal requirements provided by law. It is essential that we, as proprietors, know about and understand the legal requirement. First, of all our - location will need to be insured, we need public liability insurance (which is essential in our field covering compensation claims, damage to visitor property, cost of repairs, medical fees) followed by health and safety, food hygiene, halal certificate, pest control, fire extinction, food and safety (employers), the most important is avoiding the contamination to ensure the food safety and not the last will need a certificate in a foundation for food hygiene.

DETAILS OF OWNERS

Name - Andreea Gingirov

Position - CEO

Experience and knowledge:

Being in the hospitality industry for more than ten years, she has achieved a lot of essential skills and a large amount of knowledge. She has received different useful pieces of training for health and safety, allergen awareness, food hygiene, fire safety. She started her career as a kitchen porter and helping the chefs in the kitchen. After two years, she has started to work as a waitress, back home, and after as a bartender too, for which she has studied, and she has received a bartender diploma. Last four years she has been working in the UK, starting as a waitress and later she became a supervisor. In all these years, she has achieved good communication skills, excellent customer service,

knowledge about paperwork in the restaurant, knowledge about problem-solving and decision making, knowledge about teamwork and leadership. To make 'The Organic Garden' work, she is willing to work hard and take other courses to improve her experience, and to be able to take multiple tasks within the organisation.

Name - Tatiana Calancea

Position - Operation Manager

Experience and knowledge:

Tatiana Calancea is an amicable and passionate waitress with three years of hospitality background and owner of Food Certificate Level three. She is a very flexible and easy-going person. Tatiana has substantial experience in planning banqueting service and coordinating the responsibilities to ensure a smooth flow of service.

She did work for four years as a customer agent -VIP lounge -Chisinau Airport (Republic of Moldova). For one and a half year she enjoyed Orange mobile phone company as an operator call. For the three and half years, she is a team member in one of the top 5 hotels from London - The Dorchester.

Name - Alice Gruiescu

Position - Financial Manager

Experience and knowledge:

She has experience in customer service, which plays a crucial role in the business because, in her opinion, excellent customer service is the key to success. She is very grateful to the people who helped her to gain this experience.

She was a sales assistant for more than four years to an International Supermarket (where she gets the chance to see different cultural habits). She worked in hospitality (she was a receptionist for Travelodge, where she had the opportunity to meet influential people who gave her advice and made her think about her own business). She worked as a sales assistant for T.J.X. (where she gets convinced that she wants to be her boss).

This is what she was doing for more than six years, she focused on work, and since October last year, she is focusing on her education. She is a student (never is too late to do things which she has not done at the right moment), and she set up goals in my mind, which she wants to achieve. The first goal which she wants to achieve is to have her own business.

Name - Claudia Stanica

Position - Production Manager

Experience and knowledge:

She did not have any experience or degree for working in hospitality, because of the family situation she could not finish school. However, since younger, she loved to stay in the kitchen, that is why she decided to work and start from zero working in a restaurant. She works as a waiter supervisor in restaurants and hotels.

She could do the courses and training to expand her experience, including Food Hygiene, Health & Safety, Health & Safety, Food Hygiene and Food Allergy Awareness and Security in the workplace.

Name - Anamaria Ricea

Position - Marketing Manager

Experience and knowledge:

Anamaria Ricea has experience in the hospitality industry for four years. She works as a hostess in Hard Rock Cafe Romania, where she gains excellent communication skills. In London, she works in hotels as runner and waitress. She can work well under pressure, and she is detail-oriented. She is a student at the University of Wales Trinity Saint David, and she is planning to continue her studies to help the business to progress.

SALES AND MARKETING

MARKETING RESEARCH

Nowadays, customers behaviour has changed significantly under the impact of new technological progress and the development of telecommunication. The modern customer is in constant competition with time, frequently buying time as fast-foods and takeaway (Soca, 2018).

According to MCA Insight (2020), over the past three years, the fast-food industry increased its profit. Thus, it is predicted to succeed in a rate of £9.8bn by 2021. Fast-food businesses are among the few who can function well in any economic circumstances. The Office of National Statistic (2020) showed that the annual average spent on fast-food and takeaway meals was £265m in 2018, and the British consumers are expected to spend 22 per cent more on takeaway and deliveries by the end of 2020 (Chart 1).

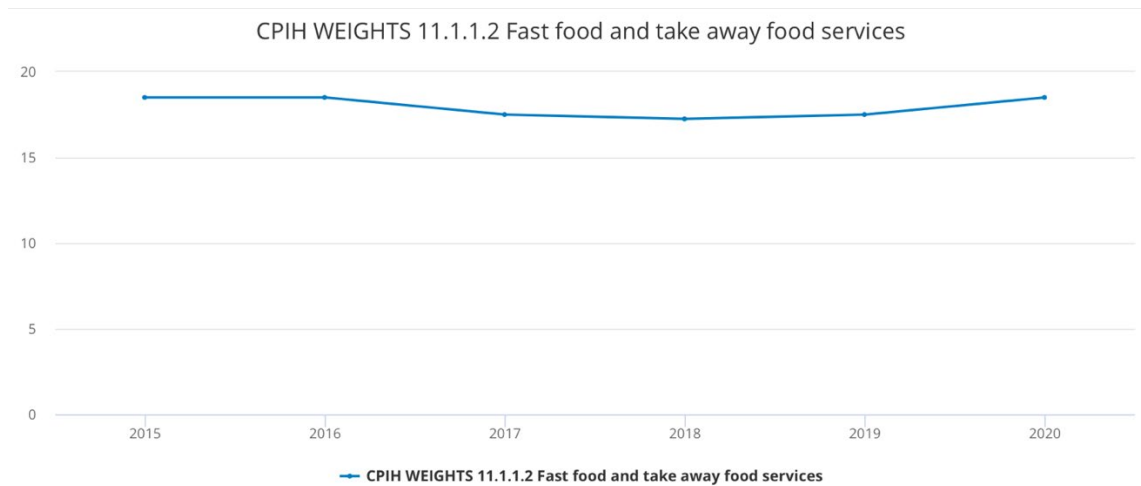


Chart 1, Fast-food and take away food services (MCA Insight, 2020).

According to Lee and Jeon (2019), we face a rapid extension of e-commerce, such as online to offline (O2O), and which has improved the regular execution of assignments and tasks. E-commerce has developed in various areas, including the hospitality industry in general.

According to Iqbal (2020), in the United Kingdom, the top three food delivery services are Deliveroo, Uber Eats and Just Eat. Daily approximate ten thousand (10.000) users order food using online platforms. Free and fast delivery, transparent hygiene and customer rating are just a few of the reasons that people decide to order online (Chart 2) (Iqbal, 2020).

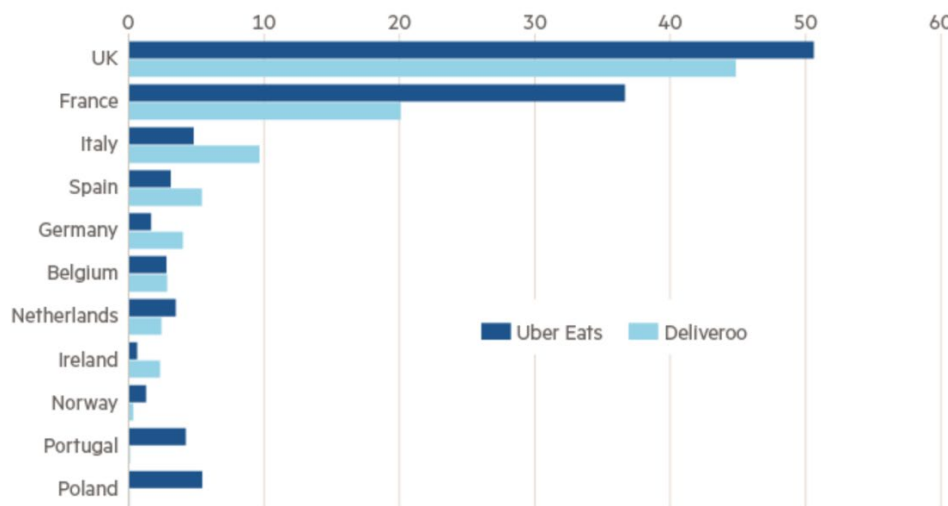


Chart 2, Uber Eats and Deliveroo are the most active in UK and France (Iqbal, 2020).

In recent years researches show how the customer understanding of organic food changed dramatically. Pillar et al. (2018), studied the food market using as a tool the Social Network, more precisely the Instagram app. The statistical analysis has been made using the top 40 (forty) hashtags in 1,325,435 Instagram posts in the area of organic food. The study conclusions have shown that an active lifestyle, a vegetarian, vegan, raw or pescatarian diets are the new trends for 2018 and future

years. In BBC News, Jones (2020) argue that on Instagram, the organic food was listed in more than 87 million posts. In the United Kingdom, the meat-free food market was worth £740m in 2018, and by 2021 retail sales are anticipated to increase to £658m for organic products (Chart 3) (Jones, 2020).



Chart 3, Sales of meat-free foods – UK retail value sales (£m) (Jones, 2020).

According to Rai (2019), the organic food industry, including retails specialized in organic food and beverage, farms markets and home delivery, raced through 2018-2019 over £841.1m. The capital for organic products is anticipated to continue growing over the next five years (Rai, 2019). The health-conscious increased in the last years, and the customer perceives the organic food free from preservatives, antibiotics, hormones and other chemicals (Chart 4) (Rai, 2019).

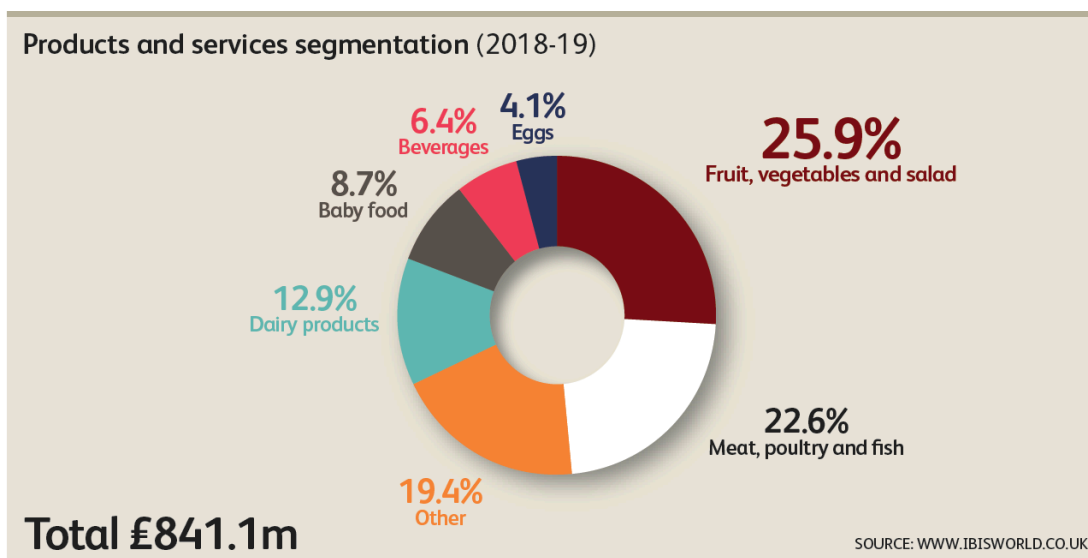


Chart 5, Products and services segmentation (2018-19) (Rai, 2019)

The customers are expected to continue to change their lifestyle, adopting further organic products. According to Jones (2020), one of the reasons is the public attention over environmental factors (Chart 5). People are more concerned about their origin and processing of their food. A different factor is food waste. Over the past years, the amount of food waste increases significantly, in particular in the United Kingdom. According to Facchini et al. (2018), food and drink waste records is about 15 million tonnes per year.

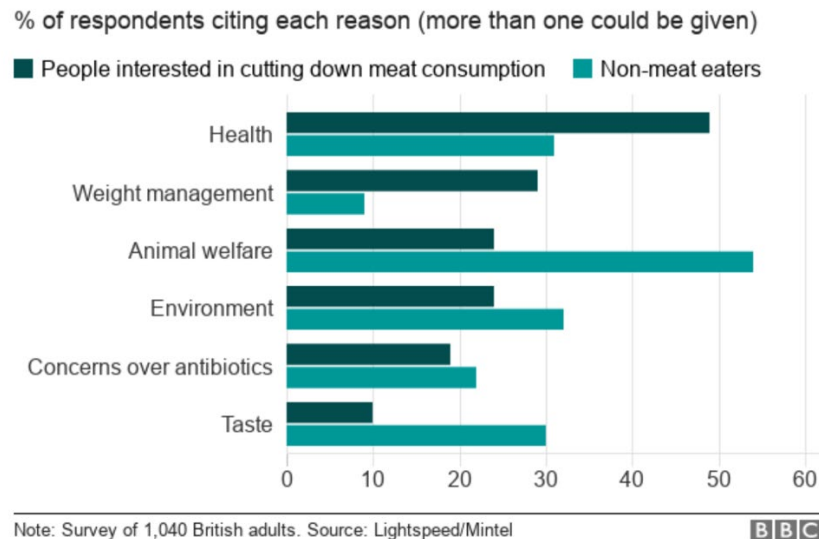


Chart 5, People give a variety reasons to eating less-meat (Jones, 2020).

PROFILING CUSTOMERS

The Organic Garden (TOG) desire is to focus on three different market segmentation: captive consumers (business customers), stay at home moms, and organic lovers. Moreover, the average age which The Organic Garden is concentrating on is between 18 and 64. The primary way to access the markets is by using O2O (offline to online) commerce.

The Organic Garden is dividing the potential customers following the market segmentation structure - geographic, demographic, behaviour and psychographic.

Geographic

The Organic Garden (TOG) is located in Brick Lane, East London. The location runs in Tower Hamlets district, in the vicinity with the City of London and Hackney. The position was chosen primarily because of the marketing visibility which this area offers. It is easy to get access to central London, and the nearest tube is Aldgate East and Liverpool Street station.

Tower Hamlets district had a population of 313,200 in 2018 and expects to grow to 370,700 in 2028, according to Tower Hamlets Council (2018). The district is one of the United Kingdom most culturally active and includes numerous tourist attractions, as Tower of London, Tower Bridge, Columbia Road Flower Market and Billingsgate Fish Market (Tower Hamlets Council, 2018).

The City of London is identified as the financial and business district in London. According to City of London Council (2019), in the area, were the largest employers, valuing for 374,000 employees. The district is not as touristic; however, the high level of business employees is the reason why The Organic Garden is targeting this area.

Hackney district record in 2018, according to Hackney Council, a population of 270.700 people. The London Borough of Hackney is one of the areas from the capital, which in the past years become more attractive and liveable (Silvester, 2020).

Demographic

The Organic Garden (TOG) target will be directed towards customers between 18 and 64, including Generation X, Millennium and Generation Z. The Organic Garden demographic segmentation is composed of age, income level and ethnicity.

According to United Kingdom Officer for National Statistics (2018), in Tower Hamlets district, the people average age is between 18 and 64 (Chart 6). The district local economic profile attest that in recent years the employment rate grew significantly (over 60 per cent), and the income level is the area is approximate £30,760 (Tower Hamster Council, 2019). However, over 30 per cent of the area population is not active economic. The percentage includes stay at home moms, children and retirees (Tower Hamster Council, 2019). Furthermore, the report from Tower Hamster Council (2019), present the ethnicity data from the district. The majority of the population begin Bangladeshi fallow by White British and 'Other White'.

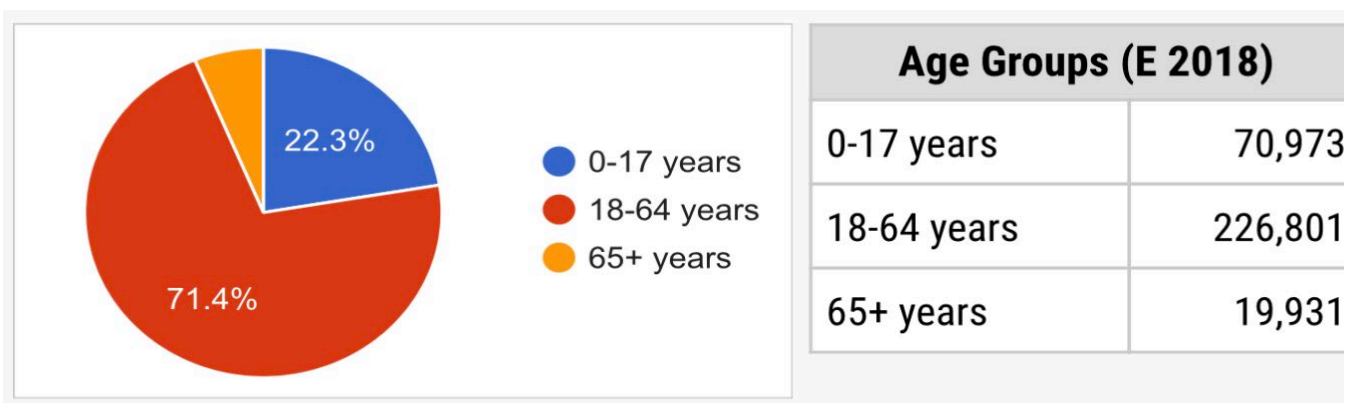


Chart 6, Age group in Tower Hamster, 2018 (United Kingdom Officer for National Statistics, 2018).

The City of London is an active environment for business, and the working classes are young, trained and highly international. The City of London Council (2019) argues that 61 per cent of the employees are aged between 22 and 39. The income level in the district is approximate £44,546, according to the City Council (2018). The City of London had in 2018, a population rate of 8,706 people, which expect to grow in the future years (City of London Council, 2018).

Hackney is recognised as a diversified district being one of the most ethnic areas in London. The highest ethnic percentage from the district is the White British, which had registered over 36,2 per cent in 2011 (The Hackney Council, 2018). The majority population in the district is aged between 16 and 64 and is approximate 71,1 per cent. Moreover, the income level in the sector reaches £28,097 (The Hackney Council, 2019).

Behaviour and psychographic

The Organic Garden (TOG) understand how valuable the customers are and how their lifestyle and beliefs can change the conception of any future business. Our location has been chosen based on their knowledge, attitudes and needs. Very skilled and highly professional all our potential customers face the same difficulty - the time is not enough. However, they are becoming more health-conscious daily.

Many employees from the United Kingdom have an average lunch break of only 34 min. They work overtime for numerous projects and frequently they do not have sufficient time for a break. Our company understands the customer's demands and our desire to deliver fresh and organic products to help their productivity and healthiness (Khol, 2018).

Landrum (2018), in a Forbes article, argues that many Millennium women prefer to change their employee's status is stay at home moms. More than 56 per cent of them explains that they cannot work and take care of the youngsters at the same time; being a mom is a full-time job (Landrum, 2018). The Organic Garden understands how difficult and challenging it is to take care of the junior and the house at the same time. Our organic products are the perfect choice when they are overwhelmed in any situations.

PROFILING COMPETITORS

Competitors profiling is one of the most important parts of any business plan. Classifying the competition, our company can generate valuable data and, thus, represents a vital role in our strategic decision-making. Therefore, the main competitors which The Organic Garden (TOG) identified are Exmouth Coffee Company, Grounded, What the Pitta and By Chloe.

Our company will determinate the major competitor's trademarks following the SWOT analysis - strengths, weaknesses, opportunities and threats. Our company aim is to serve the needs of our target audience that is organic, affordable and qualitative. The competition is stiff; however, determining the competition and understand their strengths and weaknesses, our company can evaluate the business opportunities and threats.

In the following tables, our company classify the most relevant strengths and weaknesses of our competitors and our business opportunities and threats. For summarizing the competitor's key point, The Organic Garden used as references the online reviews platform – TripAdvisor (2020).

COMPETITOR NAME	COMPETITOR LOCATION	COMPETITOR STRENGTH	COMPETITOR WEAKNESS
Exmouth Coffee Company	83 Whitechapel High St, Aldgate East, Shadwell, London E1 7QX	Offers a variety of organic products, including pastries and vegetarian options.	- Poor customer service, careless and high prices. - The food quality is average.
Grounded	9 Whitechapel Rd, Shadwell, London E1 1DU	- Was mentioned in "<i>9 Best Things To Do In Whitechapel – London</i>" (Hand Luggage Only, 2019). - Delicious breakfast and coffee, with options for vegetarian, vegan, gluten-free and halal.	The customers were disappointed with the brunch food and the service overall.
What the Pitta	Unit 52, Boxpark, 2-10 Bethnal Green Rd, Shoreditch, London E1 6GY	Is placed 16th in Quick Bites on TripAdvisor (2020). Is the first meat-free Turkish fast-food in London.	The menu has just a few options. Though, for a meat-free fast-food, the food quality is

			medium, not very organic.
By Chloe	Drury House, 34-43 Russell St, Holborn, London WC2B 5HA	- Was mentioned in <i>"The prettiest, most instagrammable cafes"</i> (TripAdvisor, 2018). - It is a well-known plant-based restaurant.	The restaurant has high-prices and is not particularly comfortable for the customers who want to sit.

OPPORTUNITIES FOT TOG	THREATS FOR TOG
- We have the opportunity to deliver excellent customer experience and service effectiveness. - We have the opportunity to expand in other related markets and promote our organic products. - We have the opportunity to collaborate with large companies through our delivery system.	- Our competitors can improve their brand awareness. - The competitor's business location can be more visible to customers. - Our competitors can change the market price.

MARKET RISKS

Numerous factors influence business risks. Any new start-up needs to take into consideration any element that can harm the business. Our company had identified the future possibilities that we can face, and we classify them as internal and external risks.

INTERNAL RISKS	EXTERNAL RISKS
Operational risks (operational and organizational policy)	Environmental risks (storms or natural disasters)
Financial risks (the budgetary structure of the business)	Market risks (global financial crisis, changes in government legislation/policies)
-	Compliance risks (laws and regulations)

According to Beers (2020), the internal risks are met into a business during the execution of regular operations within the organization perform. Developing a business policy can help overcome internal threats. The Organic Garden (TOG) is leaded of five different characters with various approaches. However, our hospitality experience and future pieces of training will help to develop the management skills necessary.

The external risks involve economic or natural events that result from outside the corporate structure (Beers, 2020). A business cannot manage external impacts that lead to external risks. Therefore, our company cannot avoid or reduce possible threats.

STRATEGY AND IMPLEMENTATION SUMMARY

The Organic Garden is a new organic fast food open by five ambition girls. Our strategy and goals are to let people discover our place. We are very confident that who is entering in our place for sure will be the next time again.

The Organic Garden is open for those people who want to eat healthy, because of our system we want to help those whom they are out or working and they do not have too much time for staying in the long queue.

Our fast food has an excellent healthy product, and we want to serve our customer with the best quality.



The purpose of the above pyramid is to show how our little company can succeed and how we can let people know about us. At the beginning of a new start, business is tough to be known by everyone; we will have a lot of “*enemies*” on the market. Always on a new start business, all the eyes are staring.

S.W.O.T ANALYSIS

According to Speth (2016), the SWOT analysis is an abbreviation for strengths, weaknesses, opportunities, and threats. By definition, the strengths and weaknesses points are both internal factors that we can have control. Moreover, the opportunities and threats are external factors that normally we do not have control on it.

Strengths

Like we mention it, The Organic Garden will be a new place open for everyone, from the youngest to the oldest. Our TOG is organic fast food that’s offer seat in and takes away service. We want to let the customers see and feel our enthusiasm to be there.

Our quality and strength are:

- * high integrity
- * high self-confident in us (like persons and business)
- * determination

- * creativity
- * strong employee skill
- * high employee attitude
- * excellent customer service
- * low-cost prices
- * all fresh and organic food

The difference between TOG and others is that we want to make sure that our customers are treated equally, we want to make sure that when they live our shop, there is not the possibility of any complaint. The takeaway system should always be easy to be browsed and give the possibility to those people with a short time break to have short time wait for food and the rest of the break to eat and relax.

Weaknesses

The Organic Garden is new in this industry, and this is the first and significant weaknesses, being a new business not include just curiosity of the people but also a big question like: “is clean, how is the food, is fresh, etc.” all these questions sometimes people stop to enter or try.

More weaknesses that can be a disadvantage for us:

- * new place
- * new people
- * new in the zone
- * no one knows us
- * low-cost price.

Sometimes to open a new business is not always a good thing. Some people, when they see a low-cost price may think that the food is not fresh, or the quality is not that good. That is why, from our strength, it converted automatically in our weaknesses.

Opportunity

This is the time for The Organic Garden. We should let people know us and discover our products.

By doing so, we should:

- * focus on our products
- * use marketing tools
- * promote our menu
- * make contacts
- * looking any kind of opportunity

Threats

The Organic Garden is new in the market, we need to compete with the existing business and the secure chain of shop that are already a leader in the market. Our “threats” can be to the other local and existing business by the growing interest in people to try to eat more healthy and organic food. TOG is a young and fresh open business who want to grow, for doing so, TOG needs customers who believe in us and in that the health is coming first. We want to encourage people to increase them and our knowledge about organic food.

MARKETING STRATEGY

Strategy

A good marketing strategy is that when you put in the market, your plan, your ideas. Because of the new business and new in the market, you need to see how others business doing in the market, what are their products, how much they sell and what they sell (Simmons, 2017). A marketing strategy describes how an unknown small business can accomplish their goal (Simmons, 2017). To develop and promote our business, we should launch in the market our very healthy and organic products.

Marketing promotion

Starting to promote our business and our products, we need to search and develop our knowledge about how to do so. We aim to build and introduce our new product and make the difference from the others that already exist.

To promote our business, we need to do:

- * make a website and a nice logo (with a very attractive image) making these we need to captive the people to read our history and our menu. For making the website of our The Organic Garden we can use WIX. It is a free website for free use personal website that give you all the rights on your products (WIX, 2020). For our nice logo, we use the free logo maker Tailor Brands. According to Tailor Brands (2020), any business needs a influential logo from the beginning.

- * distribute leaflets, for the leaflets we used the Banana Print. They are cheap and excellent quality (Banana Print, 2020). We can give a hand by hand to the people that they are passing by, or door to door. Doing so will help the business to be known and growth with very low price.

- * loyalty card, we use the loyalty card to increase and stimulates the customers to come more often to our shop. We can use to add more often different offers and different deals. Byzay (2020) argue that for just five-pound ninety-nine pence we get the super deal of five hundred cards.

* video marketing, the best idea to promote more our business is to make a video. Putting together all the picture with our products and how we cook the dishes. How we make the fresh smoothies with fresh and clean fruit and with how much love we make coffees for our customers.

Dealing with the people and make them smile we need to have good communication skill and very nice behave of body language.

Distribution strategy

Distribution strategy is a tactic or a plan to create a service available to the target customers through its resource. A business can choose whether it wants to sell the product, serve it or show it, and services can be through their own or partner creation with other corporations to use their distribution to do the same (Marketing and Strategy Terms, 2020).

The Organic Garden will use more digital distribution based on Social Media:

* Facebook is one of the biggest and strongest social media that we can use to distribute our open day, our products and our offers. From one friend to other, through Facebook, we can achieve more curiosity people and grow our target of customers. We can create our page and share it, doing so the people can see what we are doing where is situated the business. Moreover, our organic lovers' customers can enjoy and relax in The Organic Garden.

* Instagram also is a social media very used, more likely for our small business. All the picture, small Boomerang (video) with our products different people can see and share but our right no one can "steal". Our pictures no one can download it.

* Delivery, our shop will try to focus even on delivery to those customers who cannot reach our shop. They can use very easy the Deliveroo app. According to Soo (2018), is one of the more reliable delivery company in the world, with the most presence in Europe.

* For distribute our products no matter what social media or what channel we use, the important thing is that we need to let the people know about us no matter what. To make use of the free social media means to increase customers and growing business.

PRICING

The pricing strategy can be used when you valuate and gather all the information about our presuming customers. We need to do proper research about our competitors and already existing business. We can also go physical to the other shops to see and evaluate the price and the quality of the product; the reason is to try to find a difference between them and us (Striving, 2011).

Penetration pricing / attractive low price

The price of our products will be lower than the other existing business, not just because we need to attract the customers to come to our store, we want to be happy all we included. Then, after passing the time, we can increase the price slowly (Striving, 2011).

Promotional pricing

This technique helps the business to increase the volume of the sales and at the same time stimulates the customers to come more often than before (Striving, 2011).

Psychological pricing

Psychological pricing is a small incentive that gives thoughts to the customers that our price is a lower price than the other shops (Striving, 2011).

Value pricing

We need to make a price worth of the product that we will sell. Some of the customers are “watching” to the price after they are trying the product. Trying to have the right price for the right products makes our customers happy, and no complaint (Striving, 2011).

MARKETING PROGRESS

We start our small The Organic Garden fast food. From the beginning, our thoughts were to develop more and grow our small business. Our customers were based on the people that want something different from, and for they live, to eat healthily and live healthily. Is not easy to be known from the people without doing or trying to put down a strategy plan with strategy price to attract customers to come in our shop or order delivery.

Passing the time, we can tell that we increase our knowledge about what is going in the market and what we need to do to keep going and grow the business more.

The Organic Garden is a big healthy “garden” open for everyone also to events and catering for the other company.

We hope in the near future we could open more fast food, of course always the same fresh organic products but maybe some new as well. Our idea and ambition are to keep develop and grow more of our business. To doing so, we need to keep our customers the smile on the face and to be different from the other. The market is like a jungle, if you are good you will survive the storm from the beginning if not the existing business they gone “eat you”.

RUNNING THE BUSINESS

OPERATIONS

Organic Garden is promoting a healthy lifestyle, based on one hundred per cent organic products by trusted suppliers from the UK and EU. Our small, but confidence organic fast food will get the best products from five trusted and prestigious suppliers as:

- *The Bread Factory* - will provide our trade with all choice of bakery products including gluten and dairy-free bread and pastry. The keys terms of relationship – getting the ideal bakery and pastry products cooked from 100% organic ingredients and following all health and safety requirements, delivery the products on the early hours of the day following all safety legislations (The Bread Factory, 2020). The price of the products and duties have to be printed, discussed and agreed by customer (TOG) and service provided company. Sharing new ideas of business extensions by including them as one of the leading suppliers.
- *Euro-Frutta* - Service provided - 100% organic fruits and vegetables. (pineapple, apple, strawberries and mango, apples, orange, lemons, limes, pears etc.) (Euro – Frutta, 2020). We will establish – long term relationship.

Key terms of relationship – maintaining of trust to our suppliers, need of satisfaction on both sides for the conclusion of the business. However, without maximizing the gains, delivering a wide variety of high-quality fruits and veggies, operation of agreement the delivery products company have to stock, and the customer company (TOG) have to purchase the products and services following agreement laws which was established before. The delivery products company can do some changes in the list products but still have to maintain the quality of products and follow all the health and safety requirements. The list of products and duties needs to be discussed and confirmed in writing form on the very first step of the company (TOG) activation.

- J. W. Pike - Service provided - bakery products and jam, jelly, nuts, spices & herbs, seeds, sugar, topping, packing paper boxes and cups & lids, biodegradable (J.W. Pike, 2020). We intend to establish a long-term relationship.

Critical terms of relationship - proving the freshest bakery products cooked from 100% organic ingredients, delivering by suppliers on the earliest hours of the day. The price of the Goods and Services shall be the price listed in accepted order current at the date of acceptance of the Customer's order or such other price as may be agreed in writing by the Supplier and the Customer—product recommendations based on purchase history.

- *Real foods* - service provided- superfoods (tea choices) coffee & chocolate (coffee beans, coffee substitutes, ground & instant coffee, drinking chocolate) (Real foods, 2020). Relationship Status - long term relationship.

Key terms of relationship – providing origins of products, share the innovations and the ideas of business extension (in this way they can provide their products as are a partnership). The costs of the products and duties we are fixing and confirming on writing form for both sides and respecting them during all the activity.

- *Greig Farm Organic* - Service provided- organic chicken meat and fish chicken breast and salmon fillets) (Greif Farm Organic, 2020).

Key terms of relationship – proving the freshest products from the first source by following all health and safety requirements, delivering all products on established time, organic garden (buyer) always paying on time. The price of the Goods and Services shall be the price listed in accepted order current at the date of acceptance of the Customer's order or such other price as may be agreed in writing by the Supplier and the Customer-by following all the General Terms and Conditions of Purchase.

STAFF

The Organic Garden Trade it's not just about healthy food lifestyle, but also, we trying to maintenance the best human values in our team as are dedication and tenacity, always ready for a new opportunity and not afraid of a challenge.

The Organic Garden is hosted by the partnership in the composition of five members.

CEO - Andrea Gingirov - with great experience on developing business plan and identifying company mission and goals. Strong communications skills maintain relationships realistic and optimism which always have the positive impact of team atmosphere. Andreea poses good develop intuition and knowledges how to face difficult situation.

Operational manager - Tatiana Calancea - oversees administration and evolution of quality services. Professional performing the skills of understanding policy, planning, and monitoring legal regulations and responsibility for their implementation. Operation manager is responsible also for collecting feedback from customers and market research, creating and improving the company's brand.

Sales Manager - Ana Maria Ricea - is in charge of sales activity, promoting original commercial ideas, and advertising information, establishing costs methods and meeting marketing and sales human resource objectives. Ana Maria is performing skills as growing marketing strategies, researching new ways to extend the business market and defines delivery times by technical and human resources.

Camelia - Alice Gruiescu- financial manager - Financial manager- perform a range of tasks to supervise company capacity and capability which holding adopting business strategies, evaluating company performances. A. Gruiescu does have a formal accounting qualification. Our financial

manager duties are including also financial reporting, problem-solving skills, management experience, and analysing of economic activities and implementation of appropriate actions based on the analysis.

Claudia Stanica - Production manager - her duties are including amplification of long, medium and short production intention based on the retail forecasts and the company's development plans. Evaluation in collaboration with the technical department the needs of supplementary quality and proposing finance solutions. Practical assistance in all the company's investment program. Skills which Claudia are maintaining our trade is technical, management ability, organisation and efficiency, leadership and interpersonal skills, problem-solving and IT background.

The Organic Garden Trade will not require employee for the start-up as we are partnership trade and consists of five members, which I mentioned before; also, all of us are having Food and Hygiene Certificate Level 2. In this way, we decided to spread the duties by additional qualification which we do have. Tatiana Calancea and Claudia Stanica are holders of Food Hygiene Certificate Level 3, which have allowed us to make sandwiches and salads and other operation on the kitchen. Ana-Maria Ricea, Andreea Gingirov and Camelia-Alice Gruiescu level 2 Technical Certificate in Food & Beverage Service (450) this qualification is letting them work as are barrister and smoothie maker, by following all Health & Safety Standards (City and Guilds Group, 2020).

HOME BUSINESS - OFFICE

Our shop is located on Brick Lane, London, E1, or the roots of the East End. It is effortless to get to from central London. The immediate tube is Aldgate East on the Hammersmith and City line, Liverpool Street station is the nearby train station with National Rail services and Shoreditch High Street over ground station is also just a neighbouring.

TOG is situated in an excellent location for our customers to find us and easy access for our suppliers as well. As well one of the most famous streets in East London is Brick Lane. Going back in history, Brick Lane is synonym to some of London's best places to eat.

Organic Garden is proud to find this location, as we are promoting a healthy lifestyle which is become very popular and spreading very quickly in the whole world. We are more than sure that in the heart of Bangladesh Community are having the chance to share the best value. As nearby is situated hospitals, schools that category of people who always in rush and hungry will offer the quickest delivery of healthy food and freshest smoothies, teas.



Brick Lane can classify as an excellent for vintage one-offs, but it's also heart to independent stores, unique book shops and a few popular-name fashion stores (Dunn, 2014).

Retail Unit - in our restaurant is approx. 890 sq. ft including basement, the main restaurant has wooden flooring whilst toilet/kitchen has tiled flooring, fully furnished (picture on the top).



Manufacturing units - Double prep sink, hand wash basin, gas hob, combi ovens, stainless steel workbenches, commercial refrigeration / freezer, Additional chilled, ambient, and frozen storage. Infrastructure- Extraction & ventilation, Natural gas & interlock system, three phase electricity, industrial boiler, non-slip floor, hygienic walls / skirting, commercial high-power lighting (all units are representing the bottom image).

MOBILE BUSINESS

We are intending to extend our healthy lifestyle foods and drinks on behalf with one of the leaders delivering platforms – Deliveroo. The Deliveroo is an online food delivery company established in 2013 by Will Shu and Greg Orlowski, situated in London, are running in two hundred cities. Deliveroo platform focuses on performing a network of distancing kitchens—kitchens located

off-site from restaurants for the preparation of delivery-only meals (Deliveroo, 2020). What could be better than freshly squeezed kale, spinach and spirulina smoothie on the breakfast or hot Thai red chicken? Organic Garden is delivering to your table with less stress and more time spending with your family.

LAWS AND REGULATIONS SITUATED FOR ORGANIC GARDEN TRADE (TOG)

At the very moment, our trade is the owner of A3 Licence - A4 licenses cover drinking establishments: public houses, bars (In the Market, 2020).

Our Organic Garden is proud to hold the 14 Years FRI Lease-FRI lease places the responsibility on the tenant for repairs (whether to undertake them directly or to contribute to their cost through a service charge) and to contribute to the cost of the building insurance (In the Market, 2020).

CMP Certificate-CMP certification is a mark of excellence in comprehensive events management. Certification opens the door to better and more opportunities. Client expectations for meetings are higher than ever, and recruiters and prospective employers recognize CMP certification in the growing industry.

Fire extensor, health & safety, insurance building, food hygiene, PEST control.

We are focusing on getting and follow all the food and hygienic requirements in order to deliver the best and healthy products for our customers, develop and extend our business.

Insurance which we intend to put in place for your business are:

Halal Certification SZUTEST - as we have a location in the heart of Bengali culture and respect their believes would like to bring the delicious food following all the religious requirements. SZUTEST (2020) is authorized as Certification Body by Vocational Qualifications Authority of Ministry of Family, Labour and Social Services, Labour Hygiene and Measurement, Test and Analysis Laboratory by Presidency of Institute of Research And Development of Occupational Health And Safety of Ministry of Family, Labour and Social Services, Inspection Body of Type A for Periodic Inspection for Lifts by Ministry of Industry and Technology and International Surveillance Company by Ministry of Trade.

FINANCE

INTRODUCTION ON THE IMPORTANCE OF A FINANCIAL PLAN

Being an important exercise for any business owner, the financial plan helps them with the right guidance in the day-to-day decisions making for the business. All this process provides important information about the overall financial health and efficiency of the business (Hill, 2020). Having an accurate financial plan helps businesses make it through the difficulties that may occur, especially at launching. It is an important process for cash management, long-range view, spotting trends, prioritizing expenditures and measuring progress.

Most of the businesses have monthly or seasonal variations in revenue, which means that are periods when cash is plentiful and periods when cash difficulties occur. All these cycles have to be taken into consideration, allowing businesses to take advantage of arising opportunities. One of the negative impacts of a poor cash management can be the inability to make payroll (Hill, 2020). The financial plan, for long-term view, allows the business owner to see better what changes and expenditures has to be made in order to keep the business growing and to keep it ahead its competitors.

The financial plan will keep the business in continuous improvement for long-term (Hill, 2020). Having to make more decisions during the month, some will be successful, some will be not, aspect that is hard to predict in the beginning. Through the financial plan, the business owner can see what trends are in sale, process that will help him to take decisions where to allocate the money (Hill, 2020).

“Conserving financial resources in a small business is a critical element of success. The financial planning process helps a business owner identify the most important expenditures, those that bring about immediate improvements in productivity, efficiency or market penetration, versus those that can be postponed until cash is more plentiful” (Hill, 2020).

According to Hill (2020), mostly in launching and in early stages, business owner has to work hard and for long hours to solve different challenges. The financial plan helps the owner to clearly see if the business is progressing. Even a small growth in revenue or a rising cash balance can be a great motivating factor (Hill, 2020).

SOURCES OF FINANCE

According to ‘The Free Dictionary’, sources of finance represents “a provision of finance to a company to cover its short-term working capital requirements and long-term fixed assets and investments” (Anon, 2003).

The vision about The Organic Garden is to be a fast food, having as a solid base organic product, bought from certified suppliers, in order to deliver the greatness of healthier meals, for a healthier life, being focused more on deliveries.

As a start-up, partners involved in the ownership, will invest a capital, approx. £5,000 each. Also, they will access different loans for businesses, in order to cover their costs. Everything had to be calculated in such way to assure that all costs will be paid on time, having in evidence that unforeseen situations can occur, probability that requires some extra funds in order to be solved. The total capital that will be used is £25,000 from owners, plus £120,000 from business loan, £24,000 took by each co-owner from Virgin Start Up. The TOG's start-up expenses, and funding are shown in the below table. These funds will be used for the first facilities, pay deposits and provide capital for first six months.

Brand development	£3,000
Building rent payment	£2,999
Business cards/menus	£100
Legal	£5,000
Lease security deposit	£4,152
Security system installation	£500
Office equipment	£4,000
Labor (6 months)	£65,000
Finance payments (6 months)	£15,000
Expenses (6 months)	£10,000
Rent payment (6 months)	£17,994
Other	£10,000
Total	£140,745

PERSONAL SURVIVAL BUDGET

According to 'Start Up Loans', a personal survival budget represents a personal budget, not a business one, which details our average monthly income (e.g. salary) minus all the costs and expenses which may occur (e.g. rent, bills) (Anon., 2020).

As it is mentioned above TOG will have capital for the first six months to ensure that all the costs and occurring expenses will be covered. The table below presents an informative budget, including the covering capital split into six equal parts. This includes the starting capital, from which will be deducted all the expenses, plus all the revenue of the company. As written above, personal survival budget should be a personal one, and not a business one. But since the company will have five co-owners, a business personal survival budget is more appropriate.

CASH FLOW STATEMENT

According to Murphy (2019) a cash flow statement represents “a financial statement that

	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Nov	Dec
Cash balance	17,998	96,797	171,096	248,395	327,194	419,993	499,294	583,595	677,396	766,697	851,498
Stock	3,000	2,500	2,500	3,000	4,000	4,500	4,500	5,000	4,500	4,000	5,000
Sales	70,000	65,000	68,000	70,000	85,000	90,000	95,000	105,000	100,000	95,000	115,000
Utilities	500	500	500	500	500	500	500	500	500	500	500
Legal	200	200	200	200	200	200	200	200	200	200	200
Rent	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999
COGS	67,000	62,500	65,500	67,000	81,000	85,500	90,500	100,000	95,500	91,000	110,000
Loan repayment	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Balance of cash	78,799	153,098	230,397	309,196	401,995	499,294	583,595	677,396	766,697	851,498	955,299

summarize the cash and cash equivalents (CCE) entering and leaving a company, which measures how well a company manages its cash position, meaning how well the company generates cash to pay its debt obligations and fund its operating expenses” (Murphy, 2019).

“Cash flow is calculated by making certain adjustments to net income by adding or subtracting differences in revenue, expenses, and credit transactions (appearing on the balance sheet and income statement) resulting from transactions that occur from one period to the next. These adjustments are made because non-cash items are calculated into net income (income statement) and total assets and liabilities (balance sheet). So, because not all transactions involve actual cash items, many items have to be re-evaluated when calculating cash flow from operations” (Murphy, 2019).

Cash flow from operation	
Net earnings	2,000,000
<i>Additions to cash</i>	
Depreciations	10,000
Decrease in accounts receivable	15,000
Increase in accounts payable	15,000
Increase in taxes payable	2,000
<i>Subtractions from cash</i>	
Increase in inventory	-30,000
Net cash from operations	2,012,000

Cash flow from investing	
Equipment	-500,000
Cash flow from financing	
Notes payable	10,000
Cash flow for FY	1,522,000

BALANCE SHEET

According to Hayes (2020), “a balance sheet is a financial statement that reports a company’s assets, liabilities and shareholders’ equity at a specific point in time, and provides a basis for computing rates of return and evaluating its capital structure. It is a financial statement that provides a snapshot of what a company owns and owes, as well as the amount invested by shareholders” (Hayes, 2020).

Balance sheet with other important financial statements, are used in conducting fundamental analysis or calculating financial ratios. Even if it has a big importance, balance sheet has some drawbacks. Being just a ‘snapshot’, it can only help owners see the difference between a present point and just another single point in the past. Also, the figures of balance sheet can be changed by inventories and depreciation used with different accounting system (Hayes, 2020).

Assets	£	Liabilities	
Current assets		Current liabilities	
Cash on hand	25,000	Accounts payable	5,000
Cash in the bank	120,000	Rent/Lease	2,999
Inventory	6,000	Utilities	1,500
Prepaid expenses	20,500	Sales tax	1,250
Accounts receivable	4,000	Income taxes	2,200
Total	175,500	Payroll	16,000
Fixed assets		Employee medical insurance	4,000
Real estate	2,999	Total	12,949
Furnishings	4,000	Long term liabilities	
Kitchen equipment	0	Long term loans	120,000
Other assets	10,000	Other long term	0
Total	16,999	Total	120,000
Total assets	192,499	Total liabilities	132,949

SALES FORECAST

According to Ward (2020), “sales forecasting is the process of estimating what your business’s sales are going to be in the future. A sales forecast period can be monthly, quarterly, half-annually, or annually” (Ward, 2020).

Being an integral part of business management, owners cannot manage their inventory or their cash flow or plan for growth, if they do not have a clear idea about their future sales. Sales forecast purpose is to help the businesses owners providing them information, in order that great decisions will be taken (Ward, 2020).

Because new businesses do not have any baseline of past sales, sales forecasting is more problematic for them. For new businesses this process involves reaching a target market, finding a trading area and competitors, and to analyse all the research in order to estimate future sales (Ward, 2020).

Units sold	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Total
Coffee	40	35	35	38	42	45	55	60	58	48	40	50	546
Water	50	20	30	35	45	50	55	60	60	50	40	40	535
Tea	50	40	40	40	35	35	40	40	40	35	50	55	500
Hot chocolate	15	10	10	10	15	15	15	10	10	10	15	25	160
Orange juice	20	15	20	25	25	30	35	40	40	35	30	20	335
Carrot juice	20	15	20	25	25	30	35	40	40	35	30	15	330
Apple juice	15	10	15	20	20	25	30	35	35	30	25	10	270
Mixed juice	20	15	20	25	30	35	40	45	45	40	35	25	375
Fresh fruit salad	30	20	25	30	35	40	45	45	45	40	35	30	420
Sandwich with eggs	40	35	35	40	50	50	60	65	65	60	50	60	610
Sandwich with chicken	40	35	35	40	50	50	60	65	65	60	50	60	610
Sandwich with spicy chicken	40	35	35	40	50	50	60	65	65	60	50	60	610
Sandwich with vegetables	45	40	40	45	55	55	65	70	70	65	55	65	670
Fresh salad	45	40	40	50	60	60	65	70	70	65	55	70	690
Mixed salad	45	40	40	50	60	60	65	70	70	65	55	65	685
Salad with salmon	30	20	25	30	40	45	50	50	45	45	40	55	475

Unit price	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
Coffee	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50
Water	£1,50	£1,50	£1,50	£1,50	£1,50	£1,50	£1,50	£1,50	£1,50	£1,50	£1,50	£1,50
Tea	£4,00	£4,00	£4,00	£4,00	£4,00	£4,00	£4,00	£4,00	£4,00	£4,00	£4,00	£4,00
Hot chocolate	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50
Orange juice	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50
Carrot juice	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50
Apple juice	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50	£4,50
Mixed juice	£5,00	£5,00	£5,00	£5,00	£5,00	£5,00	£5,00	£5,00	£5,00	£5,00	£5,00	£5,00
Fresh fruit salad	£6,50	£6,50	£6,50	£6,50	£6,50	£6,50	£6,50	£6,50	£6,50	£6,50	£6,50	£6,50
Sandwich with eggs	£7,00	£7,00	£7,00	£7,00	£7,00	£7,00	£7,00	£7,00	£7,00	£7,00	£7,00	£7,00
Sandwich with chicken	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00
Sandwich with spicy chicken	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00
Sandwich with vegetables	£7,50	£7,50	£7,50	£7,50	£7,50	£7,50	£7,50	£7,50	£7,50	£7,50	£7,50	£7,50
Fresh salad	£7,00	£7,00	£7,00	£7,00	£7,00	£7,00	£7,00	£7,00	£7,00	£7,00	£7,00	£7,00
Mixed salad	£7,50	£7,50	£7,50	£7,50	£7,50	£7,50	£7,50	£7,50	£7,50	£7,50	£7,50	£7,50
Salad with salmon	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00	£8,00

Sales	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Total
Coffee	£140	£122,50	£122,50	£133	£147	£157,50	£192,50	£210	£203	£168	£140	£175	£1,911
Water	£51,50	£30	£45	£52,50	£67,50	£75	£82,50	£90	£90	£75	£60	£60	£1,881
Tea	£200	£160	£160	£160	£140	£140	£160	£160	£160	£140	£200	£220	£2,000
Hot chocolate	£67,50	£45	£45	£45	£67,50	£67,50	£67,50	£45	£45	£45	£67,50	£112,50	£720
Orange juice	£90	£67,50	£90	£112,50	£112,50	£135	£135	£180	£180	£157,50	£135	£90	£1,485
Carrot juice	£90	£67,50	£90	£112,50	£112,50	£135	£157,50	£180	£180	£157,50	£135	£67,50	£1,485
Apple juice	£67,50	£45	£67,50	£90	£90	£112,50	£135	£157,50	£157,50	£135	£112,50	£45	£1,215
Mixed juice	£100	£75	£100	£125	£150	£175	£200	£225	£225	£200	£175	£125	£1,875
Fresh fruit salad	£195	£130	£162,50	£195	£227,50	£260	£292,50	£292,50	£292,50	£260	£227,50	£390	£2,925
Sandwich with eggs	£280	£245	£245	£245	£350	£350	£420	£455	£455	£420	£350	£420	£4,235
Sandwich with chicken	£320	£280	£280	£320	£400	£400	£480	£520	£520	£480	£400	£480	£4,880
Sandwich with spicy chicken	£320	£280	£280	£320	£400	£400	£480	£520	£520	£480	£400	£480	£4,448
Sandwich with vegetables	£337,50	£300	£300	£337,50	£412,50	£412,50	£487,50	£525	£525	£487,50	£412,50	£487,50	£1,650
Fresh salad	£315	£280	£280	£350	£420	£420	£455	£490	£490	£455	£385	£490	£4,830
Mixed salad	£337,50	£300	£300	£375	£450	£450	£487,50	£525	£525	£487,50	£412,50	£487,50	£2,925
Salad with salmon	£240	£160	£200	£240	£320	£360	£400	£400	£360	£360	£320	£440	£3,800

Unit cost	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Oct	Nov	Dec
Coffee	£0,28	£0,28	£0,28	£0,28	£0,28	£0,28	£0,28	£0,28	£0,28	£0,28	£0,28	£0,28
Water	£0,65	£0,65	£0,65	£0,65	£0,65	£0,65	£0,65	£0,65	£0,65	£0,65	£0,65	£0,65
Tea	£0,30	£0,30	£0,30	£0,30	£0,30	£0,30	£0,30	£0,30	£0,30	£0,30	£0,30	£0,30
Hot chocolate	£0,50	£0,50	£0,50	£0,50	£0,50	£0,50	£0,50	£0,50	£0,50	£0,50	£0,50	£0,50
Orange juice	£1,50	£1,50	£1,50	£1,50	£1,50	£1,50	£1,50	£1,50	£1,50	£1,50	£1,50	£1,50
Carrot juice	£1,70	£1,70	£1,70	£1,70	£1,70	£1,70	£1,70	£1,70	£1,70	£1,70	£1,70	£1,70
Apple juice	£1,70	£1,70	£1,70	£1,70	£1,70	£1,70	£1,70	£1,70	£1,70	£1,70	£1,70	£1,70
Mixed juice	£2,00	£2,00	£2,00	£2,00	£2,00	£2,00	£2,00	£2,00	£2,00	£2,00	£2,00	£2,00
Fresh fruit salad	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00
Sandwich with eggs	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00
Sandwich with chicken	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50
Sandwich with spicy chicken	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50
Sandwich with vegetables	£2,70	£2,70	£2,70	£2,70	£2,70	£2,70	£2,70	£2,70	£2,70	£2,70	£2,70	£2,70
Fresh salad	£2,50	£2,50	£2,50	£2,50	£2,50	£2,50	£2,50	£2,50	£2,50	£2,50	£2,50	£2,50
Mixed salad	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00	£3,00
Salad with salmon	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50	£3,50

Total cost	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Total
Coffee	£11,20	£9,80	£9,80	£10,64	£11,76	£12,60	£15,40	£16,80	£16,24	£13,44	£11,20	£14,00	£152,88
Water	£32,50	£13,00	£19,50	£22,75	£29,25	£32,50	£35,75	£39,00	£39,00	£32,50	£26,00	£26,00	£347,75
Tea	£15,00	£12,00	£12,00	£12,00	£10,50	£10,50	£12,00	£12,00	£12,00	£10,50	£15,00	£16,50	£150,00
Hot chocolate	£7,50	£5,00	£5,00	£5,00	£7,50	£7,50	£7,50	£5,00	£5,00	£5,00	£7,50	£12,50	£80,00
Orange juice	£30,00	£22,50	£30,00	£37,50	£37,50	£45,00	£52,50	£60,00	£60,00	£52,50	£45,00	£30,00	£502,50
Carrot juice	£34,00	£25,50	£34,00	£42,50	£42,50	£51,00	£59,50	£68,00	£68,00	£59,50	£51,00	£25,50	£561,00
Apple juice	£25,50	£17,00	£25,50	£34,00	£34,00	£42,50	£51,00	£59,50	£59,50	£51,00	£42,50	£17,00	£459,00
Mixed juice	£40,00	£30,00	£40,00	£50,00	£60,00	£70,00	£80,00	£90,00	£90,00	£80,00	£70,00	£50,00	£750,00
Fresh fruit salad	£90,00	£60,00	£75,00	£90,00	£105,00	£120,00	£135,00	£135,00	£135,00	£120,00	£105,00	£90,00	£1260,00
Sandwich with eggs	£120,00	£105,00	£105,00	£120,00	£150,00	£150,00	£180,00	£195,00	£195,00	£180,00	£150,00	£180,00	£1830,00
Sandwich with chicken	£140,00	£122,50	£122,50	£140,00	£175,00	£175,00	£210,00	£227,50	£227,50	£210,00	£175,00	£210,00	£2135,00
Sandwich with spicy chicken	£140,00	£122,50	£122,50	£140,00	£175,00	£175,00	£210,00	£227,50	£227,50	£210,00	£175,00	£210,00	£2135,00
Sandwich with vegetables	£121,50	£108,00	£108,00	£121,50	£148,50	£148,50	£175,50	£189,00	£189,00	£175,50	£148,50	£175,50	£1809,00
Fresh salad	£112,50	£100,00	£100,00	£125,00	£150,00	£150,00	£162,50	£175,00	£175,00	£162,50	£137,50	£175,00	£1725,00
Mixed salad	£135,00	£120,00	£120,00	£150,00	£180,00	£180,00	£195,00	£270,00	£270,00	£195,00	£165,00	£195,00	£2175,00
Salad with salmon	£105,00	£70,00	£87,50	£105,00	£140,00	£157,50	£175,00	£175,00	£157,50	£157,50	£140,00	£192,50	£1532,50

Profit	Per year
Coffee	1758,12
Water	1533,25
Tea	1850
Hot chocolate	640
Orange juice	982,50
Carrot juice	924
Apple juice	756
Mixed juice	1125
Fresh fruit salad	1665
Sandwich with eggs	2405
Sandwich with chicken	2745
Sandwich with spicy chicken	2313
Sandwich with vegetables	441
Fresh salad	3105
Mixed salad	750
Salad with salmon	2267,50
Total profit	25.260,37

BUSINESS RATIO/BREAK EVEN ANALYSIS

To understand the performance of a business, investigating the financial ratios is an amazing method. It provides help in comparing how is the business going, showing if the business have rocked up any debts, and other performance predictions that could help in the future (Anon, 2019).

“Financial ratios provide SMEs with ways to evaluate their company’s financial performance, and then compare it to other businesses in their industry” (Anon, 2019).

“Ratios provide essential quantitative analyses, identifying positive and negative financial trends which allows businesses to create and implement financial plans and, if necessary, course-correct in the short term” (Anon, 2019).

There are different types of ratios used to find certain parts of financial plan. Common-size ratios are important for making comparisons of assets and liabilities, meanwhile operating expense and turnover ratios may be used to assess how efficiently the business is, utilising assets and managing liabilities (Anon, 2019).

“Ratios associated with cash and liquidity can help to show whether you can afford to invest in capital assets or long-term business growth” (Anon, 2019).

The financial ratios that a business should monitor are leverage ratio, liquidity ratio, solvency ratio, profitability ratio, efficiency ratio, quick ratio, current ratio, return-on-investment ratio and debt-to-worth ratio (Anon, 2019).

Leverage ratio is calculated when it has to be made a comparison between debt and equity levels of the business, giving ideas how changes in output will affect the income, something that business owners have to think well before borrowing a loan. The liquidity ratio indicates the ability of a business to pay its bills when they are due, showing the ease of turning assets into cash. The solvency ratio indicates the business level of available cash to cover its current debt obligations. The profitability ratio indicates the business’ financial viability, helping business owners to find trends by comparing company’s annual ratios, and stacks them up against competitors. “Used to investigate how well a company uses its assets and liabilities internally, efficiency ratios help to calculate the turnover of receivables, the repayment of liabilities, the quantity and usage of equity, and use of machinery” (Anon, 2019). Known as the acid test, the quick ratio indicates the business’ ability to meet short-term financial obligations, measuring the cash that businesses have in assets, in comparison with the cash that they have in liabilities. On the other hand, current ratio calculates the business’ ability to pay long-term debts. The return-on-investment ratio (ROI) shows how much a business has gained from an investment. The debt-to-worth ratio is comparing how much a company owe and how much it owns. (Anon, 2019)

According to Hayes (2020), “break-even analysis entails the calculation and examination of the margin of safety for an entity based on the revenues collected and associated costs. Analysing

different price levels relating to various levels of demand a business uses break-even analysis to determine what level of sales are necessary to cover the company's total fixed costs. A demand-side analysis would give a seller significant insight regarding selling capabilities" (Hayes, 2020).

Break-even analysis is an important process to determine the production level. This process is for the use of management only, as the results are not necessary for external sources. When total fixed costs of production are divided by the price of a product per individual unit less the variable costs of production, is calculated break-even point, on which depends the calculation of break-even analysis. For determination of which price investors will break-even on a trade, it is used also break-even analysis (Hayes, 2020).

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APPENDIX – POWERPOINT PRESENTATION TOG

Slide 1



Slide 2

THE ORGANIC GARDEN		
STUDENT NAME	STUDENT ID	TOPICS
Alice Camelia Gruiescu	1910020	Executive summary
Anamaria Ricea	1910022	Sales and Marketing
Stanica Claudia Ciubotariu	1909631	Strategy and implementation summary
Tatiana Calancea	1908752	Running the business
Andreea Luciana Gingirov	1910083	Finance

Name of the Lecturer: Dr. John Davies
Name on the University: University of Wales Trinity Saint David
Presentation date: 11 May 2020
Module code: BMSW4006_LON

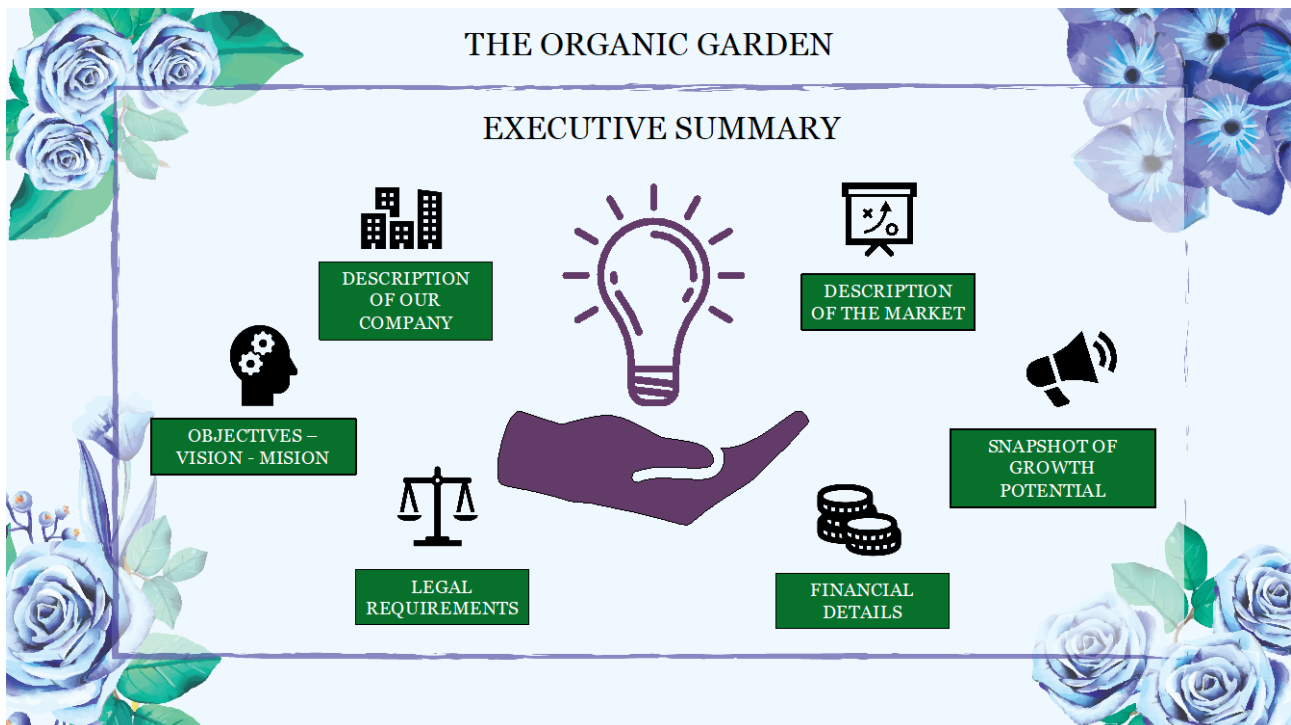
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THE ORGANIC GARDEN

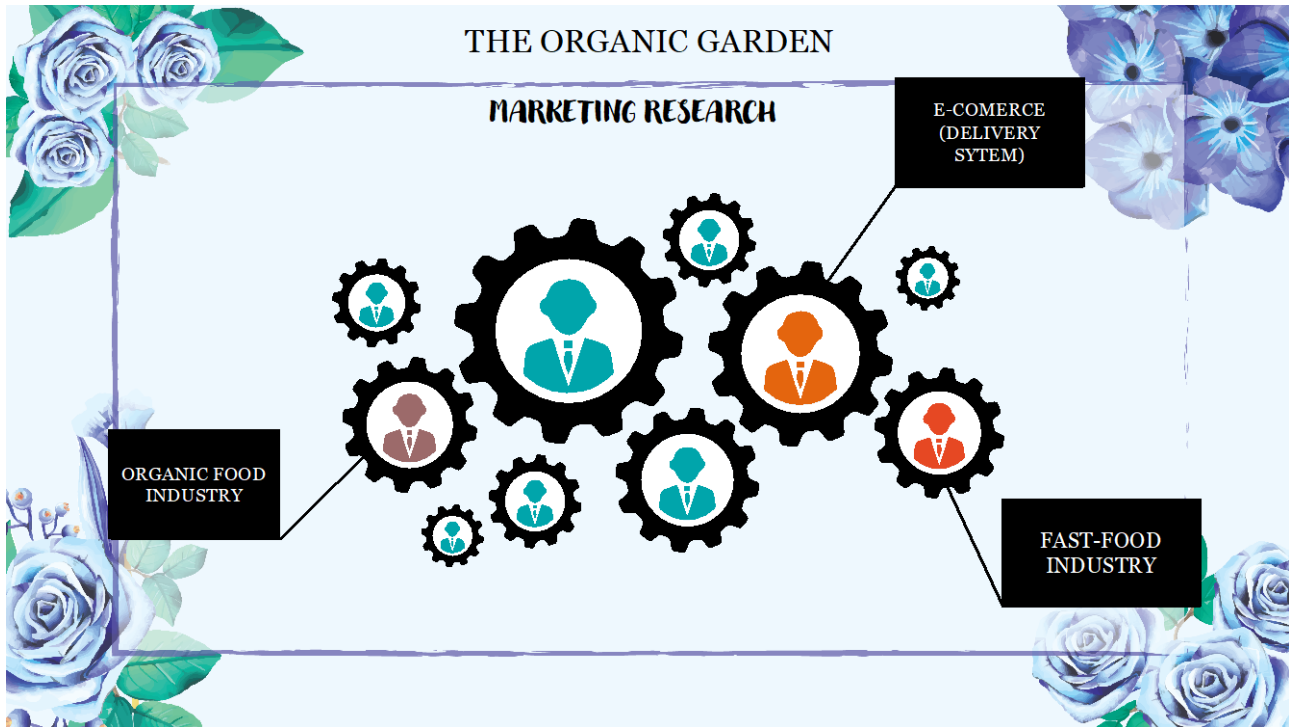
TABLE OF CONTENT

 Team members introduction	 Executive summary
 Sales and Marketing	 Strategy and implementation summary
 Running the business	 Finance
 Conclusions	 References

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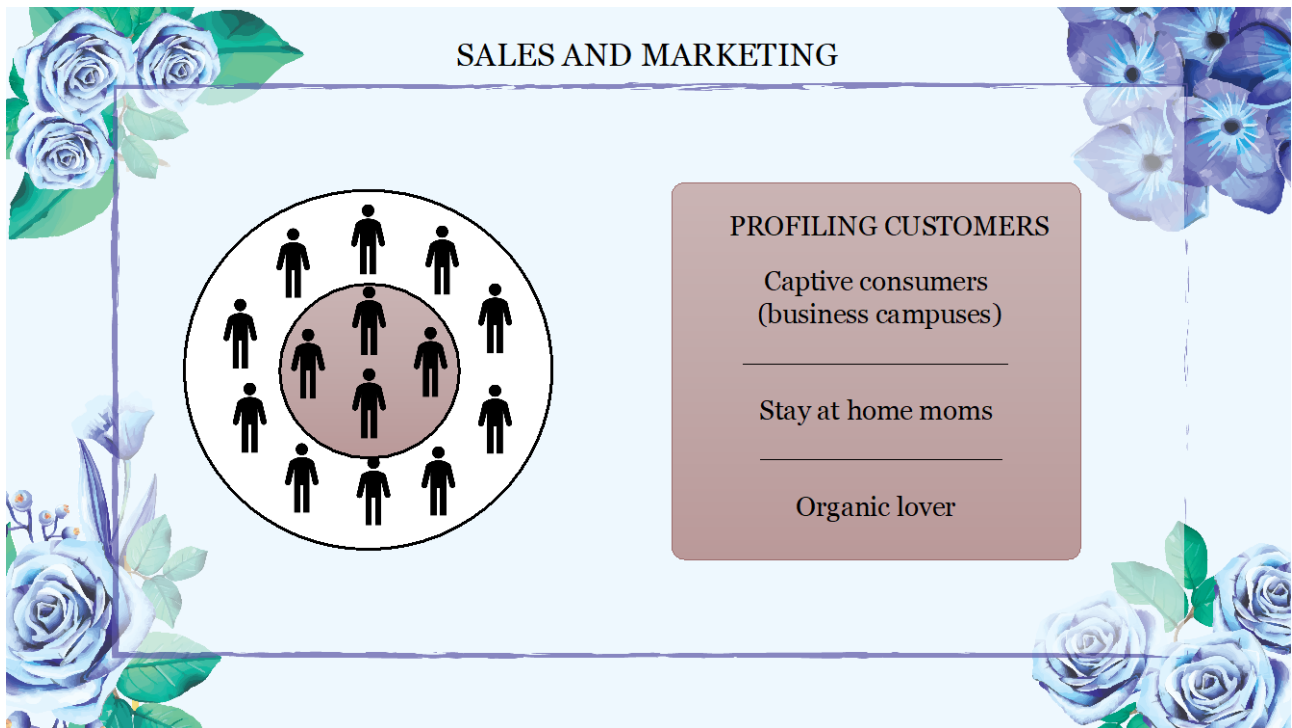
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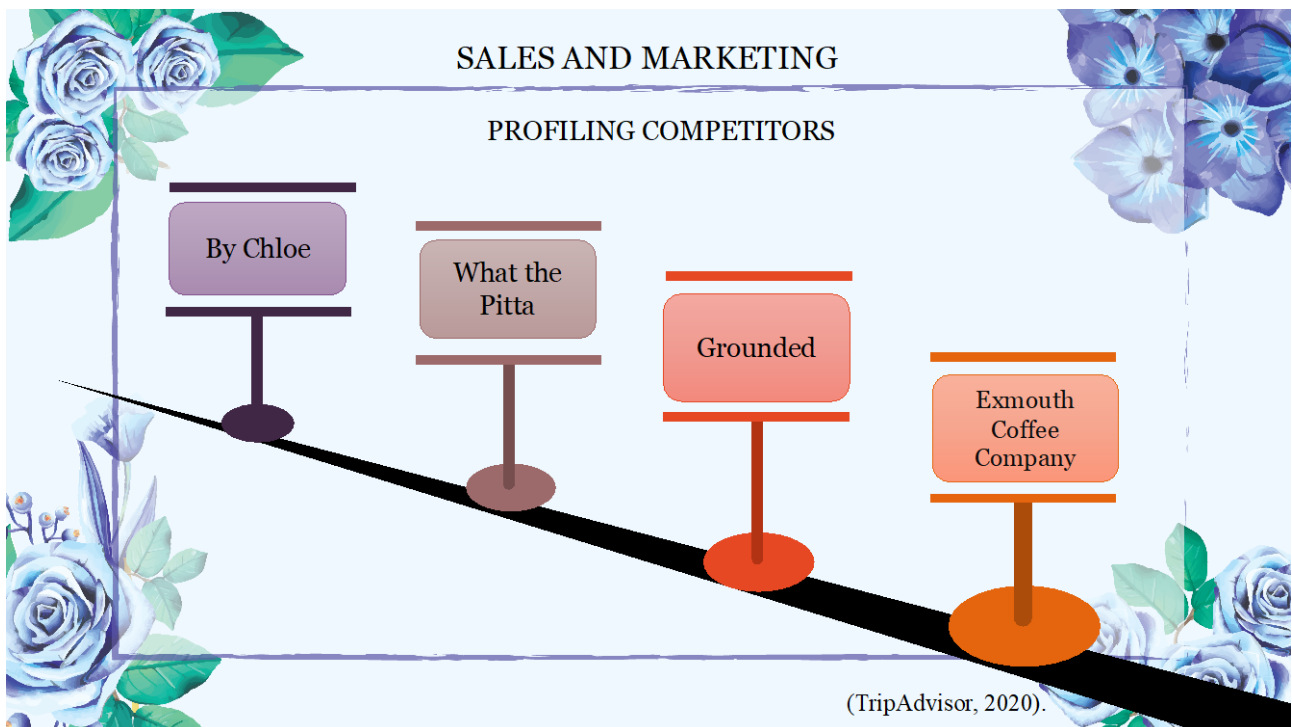
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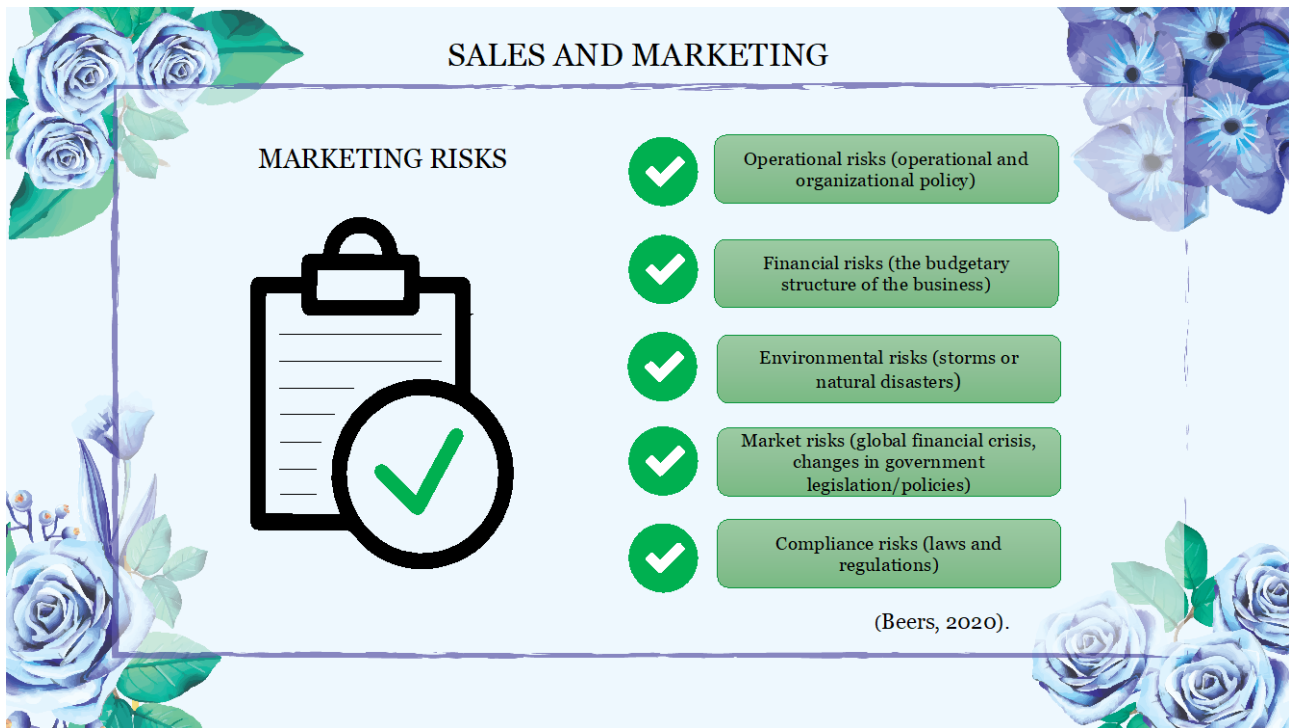
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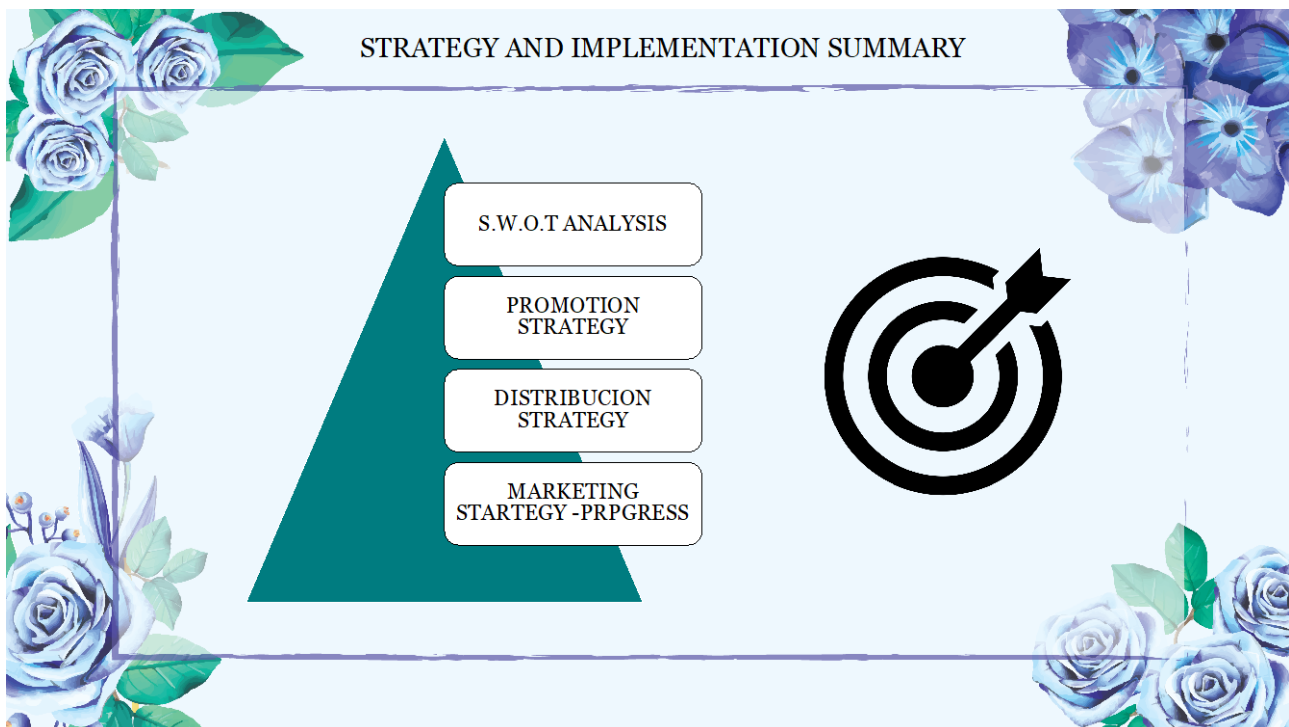
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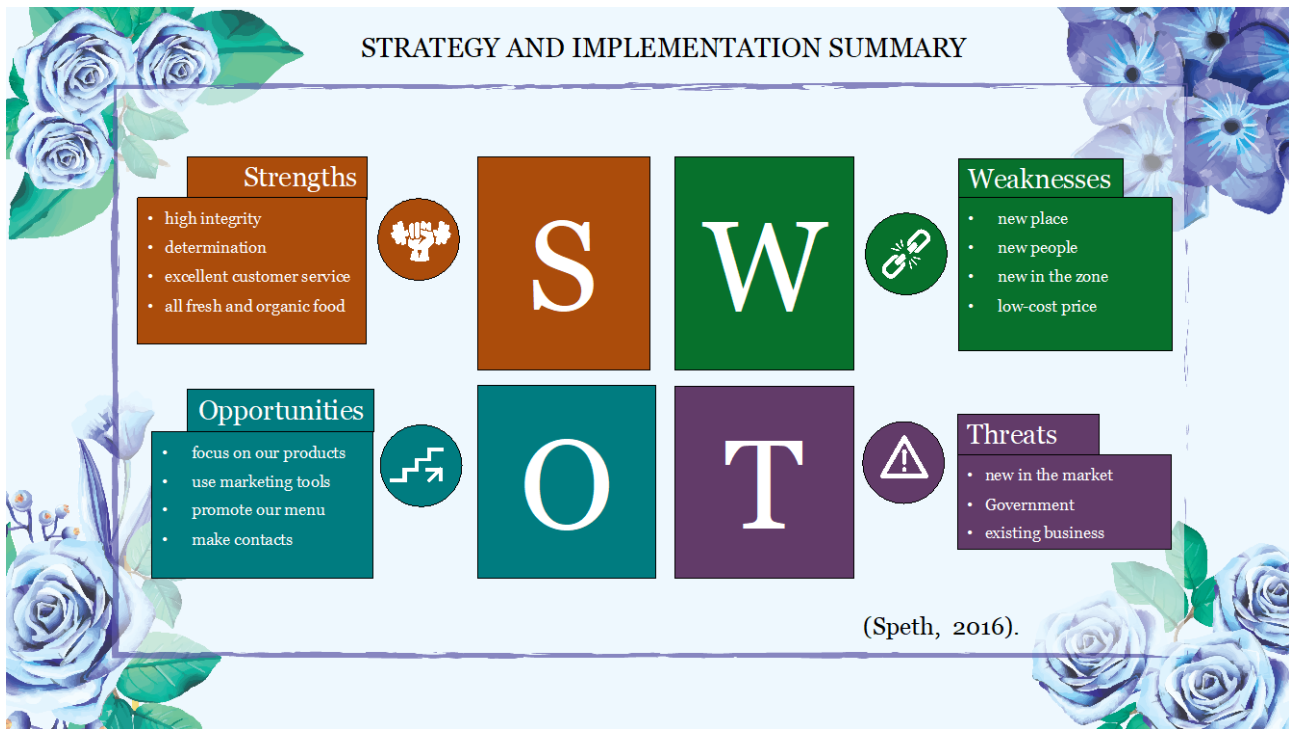
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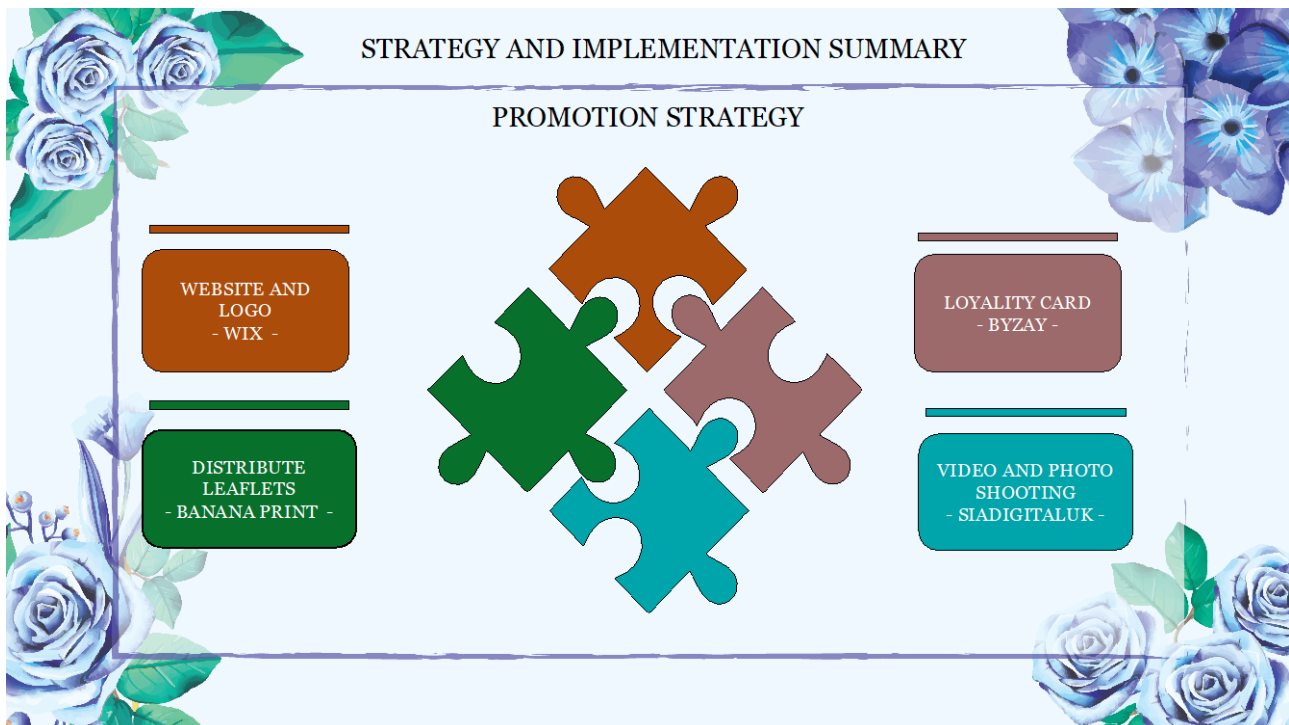
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Slide 11



Slide 12



Slide 13

STRATEGY AND IMPLEMENTATION SUMMARY

DISTRIBUCION STRATEGY



FACEBOOK

INSTAGRAM

DELIVEROO

Slide 14

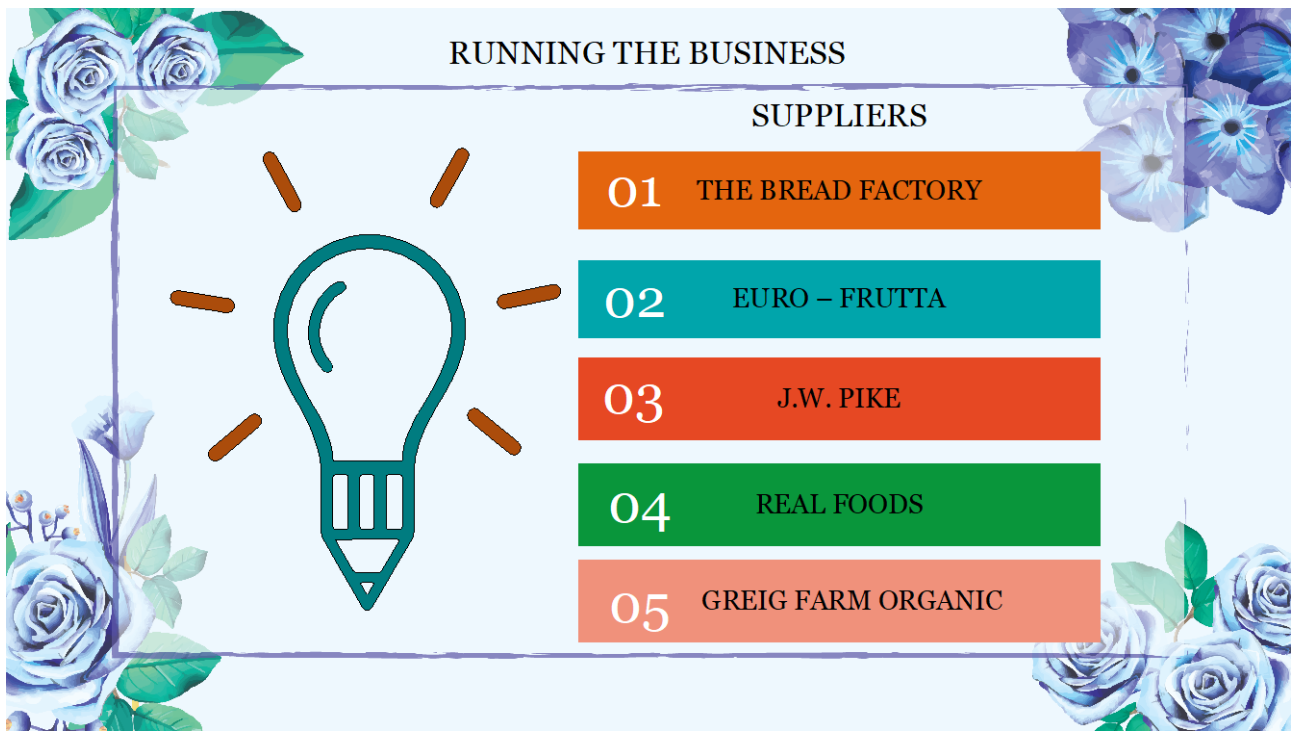
STRATEGY AND IMPLEMENTATION SUMMARY

MARKETING STARTEGY -PRPGRESS

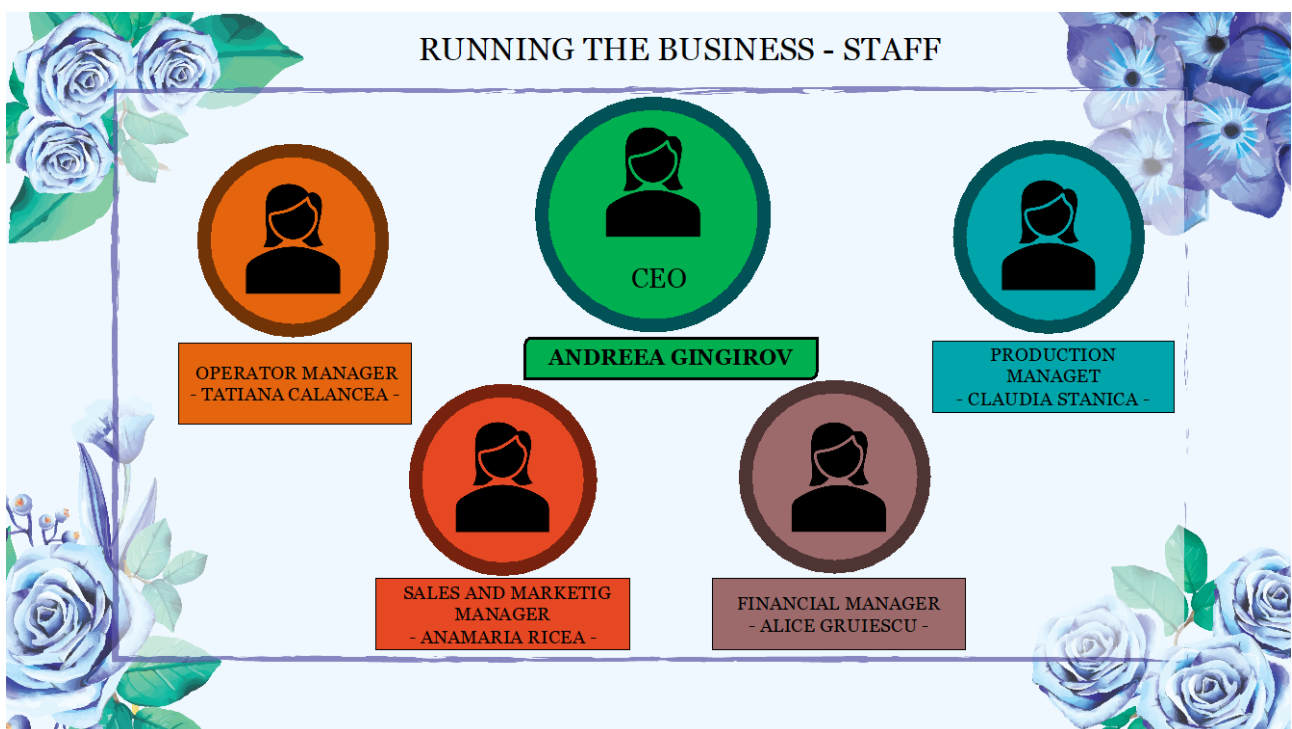
‘A SATISFIED
CUSTOMER IS THE BEST
BUSINESS STRATEGY
OF ALL ‘
(LeBoeuf, n.d).



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RUNNING THE BUSINESS

HOME BUSINESS - OFFICE



BRICK LANE (E1) - BUSINESS LOCATION

(In the Market, 2020).

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FINANCE



FINANCIAL PLAN

- Important exercise for any business owner
- Helps owners with the right guidance
- Provides important information about financial health and efficiency of the business Important process for cash management, long-range view, spotting trends, prioritizing expenditures and measuring progress

(Hill, 2020).

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FINANCE

Sources of finance

- £5,000 from each owner
- £120,000 loan from Virgin Start Up

Cash flow statement

A financial statement that summarize the cash and cash equivalents (CCE) entering entering and leaving a company (Murphy, 2019).

Balance sheet

A financial statement that reports a company's assets, liabilities and shareholders' equity at a specific point in time (Hayes, 2020).

Sales forecast

The process of estimating how business' sales are going to be in the future (Ward, 2020).

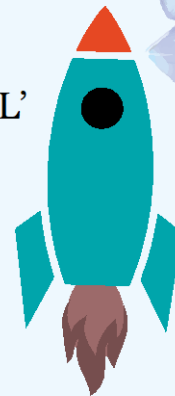
Break-even analysis

Entails the calculation and examination of the margin of safety for an entity based on the revenues collected and associated costs (Hayes, 2020)

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CONCLUSIONS

‘A BIG BUSINESS STARTS SMALL’
(BRANSON, n.d.).



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