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1. **Executive Summary**

[INSERT NAME OF BUSINESS] is a cake and pastry shop located at [INSERT ADDRESS]. The shop offers pre-made or made-to-order cake and pastry products to suit the customers’ tastes and preferences. It offers delivery services to its customers within the [INSERT LOCATION] area. Since it is a startup business, the business owner seeks to establish a stable market share through this business plan.

This business plan contains information on what the business is all about and the strategies being considered to achieve its goals and objectives. Reference data on the industry, market, and competition are indicated in this business plan and are used as bases for the creation of business strategies. Financial representation is provided from the projected financial statements computed from the financial assumptions of the business.

1. **Nature of Business**

The company is a start-up cake and pastry business that offers a variety of sweets and pastries to its target market, which aims to satisfy each customer’s sweet tooth preferences and tastes for different occasions. The business will cater to both pre-made and made-to-order confections created with the use of natural ingredients within the [INSERT LOCATION] area. Aside from that, the business will offer free delivery for cake and pastry orders. Every month, the business will provide cake baking and decorating classes separate for children, between the ages [INSERT AGE RANGE], and adults administered by the business owner himself/herself.

1. **Business Goals and Objectives**

Through this business plan, the business strives to achieve the following goals and objectives by the end of [INSERT TIME PERIOD]:

* To gain 0.00% business market share and increase the business’ clientele by 0.00 % every [INSERT TIME PERIOD]
* To maintain the quality of our cake and pastry products, as well as, services we provide since the start of business operations to bring satisfaction to our customers
* To be able to increase business sales by 0.00% every [INSERT TIME PERIOD] and attain break-even by the end of [INSERT TIME PERIOD]
* To be able to use every ingredient efficiently when preparing the cake and pastry products
* To be able to provide a classy yet affordable place for customers to enjoy the cakes and pastries they love with their family, friends, and colleagues
* [INSERT ADDITIONAL POINTS]

1. **Start-Up Costs, Permits, and Licenses**

The business incurred the following start-up costs and procured these business permits and licenses within [INSERT TIME PERIOD] to commence operations on [INSERT MONTH DAY YEAR].

|  |  |
| --- | --- |
| **Start-up Costs and Expenses** | **Amount Incurred** |
| Cash for Operations | USD 00.00 |
| Legal Expenses |  |
| Furniture and Fixtures |  |
| Utensils and Equipment |  |
| Order Systems and Programs |  |
| Rent Down Payment |  |
| Signage Costs |  |
| **Total Start-Up Costs and Expenses** | **USD 00.00** |

|  |  |  |
| --- | --- | --- |
| **Permits and Licenses** | **Authorized Department/Agency** | **Relevant Cost** |
| Business | Department/Agency A | USD 0.00 |
| Sanitation |  |  |
| Signage |  |  |
| Fire Safety |  |  |
| County |  |  |
| State |  |  |
| Federal |  |  |
| Other Permits and Licenses |  |  |

1. **Products and Services**

The business will sell a wide selection of excellent quality cakes, pastries, and sweet treats available for all types of occasions. As mentioned, these products are to be sold either pre-made or made-to-order created from scratch using natural ingredients. Provided below is a list of cakes, pastries, and sweet treats and their corresponding selling price.

|  |  |  |
| --- | --- | --- |
| **Product Category** | **Product Variants** | **Selling Price** |
| Product Category A | Variant A-1 | USD 000.00 |
|  | Variant A-2 |  |
|  | Variant A-3 |  |
|  |  |  |
| Product Category B | Variant B-1 |  |
|  | Variant B-2 |  |
|  | Variant B-3 |  |
|  |  |  |
| Product Category C | Variant C-1 |  |
|  | Variant C-2 |  |
|  | Variant C-3 |  |

The business is also going to offer free delivery to its customers for bulk orders and special occasion cake orders, provided that the location is within [INSERT DETAILS] from the business location. Further than the set distance, the customer will be charged USD 00.00 per kilometer, unless the customer picks up the order from the shop.

Another service offered are cake baking and decorating classes every [INSERT DETAILS] for both children and adults. Customers are given a chance to experience how to bake and decorate the cake they want to personally prepare. The business owner personally oversees the classes and assists the customers in their respective cake preparations.

1. **Operations and Management**

Mr./Ms./Mrs. [INSERT BUSINESS OWNER NAME], the owner of the business, is a well-known cake and pastry chef having [INSERT TIME PERIOD] of experience. The shop is managed personally by the business owner together with [INSERT NUMBER] employees composed of cashiers, kitchen staff, baristas, table servers, and cleaning and maintenance staff. All employees will be on shifting schedules.

Business operation is expected to begin on [INSERT MONTH DAY YEAR]. It will be open from Mondays to Sundays from [INSERT TIME RANGE] to [INSERT TIME RANGE].

1. **Industry Analysis**

The bakery and pastry industry within the [INSERT LOCATION] area comprise 00.00 % of the total gross domestic product. With this considerable amount of market within this business industry, new businesses will never run out of customers in their respective locations. What is challenging for the company lies on how can compete with existing brands within the area.

1. **Market Analysis**

The company targets the middle- and high-income markets. Establishing a regular customer base within the area is essential to ensure the stability of the business. In order to attain this goal, the business must step-up its game in selling the products due to tight competition with existing cake shops and brands where the business is located.

Customers prefer cakes and pastries paired with hot beverages, especially during cold seasons. Cold beverages are preferred in the summer. Business activity is at its peak between 00:00 AM/PM to 00:00 AM/PM.

1. **Competitive Analysis**

The business owner considers [INSERT NUMBER] businesses in proximity to be its competitors. The table below provides an overview of the competitor companies.

|  |  |  |
| --- | --- | --- |
| **Competitors** | **Location** | **Brand** |
| Competitor A | [INSERT ADDRESS] | [INSERT DETAILS] |
| Competitor B |  |  |
| Competitor C |  |  |

The table provides a SWOT analysis of the company and its competitors.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Strengths** | **Weaknesses** | **Opportunities** | **Threats** |
| **Company Name** | [INSERT DETAILS] | [INSERT DETAILS] | [INSERT DETAILS] | [INSERT DETAILS] |
| Competitor A |  |  |  |  |
| Competitor B |  |  |  |  |
| Competitor C |  |  |  |  |

1. **Business Strategies**

The company focuses its efforts on the following business strategies:

* Pre-Opening Promotion - The business is going to conduct a promo for the first [INSERT NUMBER] customers as a way of encouraging people to visit during its opening.
* Active Print and Social Media Advertising - Social media sites/applications are used by every individual who owns a smartphone. The business is going to take advantage of the Internet to advertise its business and products by creating its own website page and social media account, and consistently updating posts regarding the products and services of the business.
* Consistent Quality of Delivered Products and Services - The business must provide the highest quality products and services in order to suit the taste and preferences of its target market.
* [INSERT ADDITIONAL POINTS]

1. **Financial Analysis**

The business owner has a capital investment amounting to USD 0.00 for the shop. The aim is to reach break-even by the end of [INSERT TIME PERIOD]. To attain break-even, the business must sell [INSERT NUMBER] cakes and pastries based on this calculation:

USD 0.00 - USD 0.00 = USD 0.00/USD 0.00 = 00 products

**Fixed Costs - Gross Margin = Break-Even Sales/Selling Price = No. of Products**

The values used in computing the break-even and the projected financial statements of the company is derived from these financial assumptions:

1. Product sales for the first period is expected to total 0.00 products
2. Sales increases by 0.00 % for the first six months
3. The following are the periodic costs and expenses of the business:

* Selling Expenses
* Administrative Expenses
* Salaries and Compensation
* Fixed Costs
* Rent Expense
* Utilities and Maintenance
* Advertising Costs
* Delivery Expenses
* Other Costs and Expenses

1. [INSERT ADDITIONAL POINTS]

**Projected Income Statement for [INSERT TIME PERIOD]**

|  |  |  |  |
| --- | --- | --- | --- |
| **COMPANY NAME** | | | |
| INCOME STATEMENT | | | |
| [DATE OF COVERAGE] | | | |
|  | **Period 1** | **Period 2** | **Period 3** |
| Revenue | USD 0.00 | USD 0.00 | USD 0.00 |
| Cost of Goods Sold |  |  |  |
| **Gross Margin** |  |  |  |
| Selling Expenses |  |  |  |
| Administrative Expenses |  |  |  |
| Salaries and Compensation |  |  |  |
| Rent Expense |  |  |  |
| Fixed Costs |  |  |  |
| Utilities and Maintenance |  |  |  |
| Advertising Costs |  |  |  |
| Delivery Expenses |  |  |  |
| Other Costs |  |  |  |
| **Operating Expenses** |  |  |  |
| *Net Income Before Tax* |  |  |  |
| Tax Amount |  |  |  |
| **Net Income After Tax** |  |  |  |

**Projected Cash Flow Statement for [INSERT TIME PERIOD]**

|  |  |  |  |
| --- | --- | --- | --- |
| **COMPANY NAME** | | | |
| CASH FLOW STATEMENT | | | |
| [DATE OF COVERAGE] | | | |
|  | **Period 1** | **Period 2** | **Period 3** |
| **Cash Flow from Operating Activities** | | | |
| Cash Received from Operations |  |  |  |
| Cash Disbursements |  |  |  |
| Bill Payments |  |  |  |
| Payment of Taxes |  |  |  |
| **Total** |  |  |  |
| **Cash Flow from Investing Activities** | | | |
| Payment of Liability |  |  |  |
| Gains from Sale of Asset |  |  |  |
| **Total** |  |  |  |
| **Cash Flow from Financing Activities** | | | |
| Owner Investment |  |  |  |
| Other Investment Received |  |  |  |
| **Total** |  |  |  |
|  | | | |
| *Increase (Decrease) In Cash* |  |  |  |
| Starting Cash Balance |  |  |  |
| **Ending Cash Balance** |  |  |  |

**Projected Balance Sheet for [INSERT TIME PERIOD]**

|  |  |  |  |
| --- | --- | --- | --- |
| **COMPANY NAME** | | | |
| BALANCE SHEET | | | |
| [DATE OF COVERAGE] | | | |
|  | **Period 1** | **Period 2** | **Period 3** |
| **Assets** | | | |
| Cash and Cash Considerations |  |  |  |
| Inventory |  |  |  |
| Accounts Receivable |  |  |  |
| Equipment |  |  |  |
| **Total Assets** |  |  |  |
| **Liabilities** | | | |
| Accounts Payable |  |  |  |
| Accumulated Depreciation |  |  |  |
| Current Liabilities |  |  |  |
| Long-Term Liabilities |  |  |  |
| *Total Liabilities* |  |  |  |
| **Owner’s Equity** | | | |
| Working Capital |  |  |  |
| Earnings |  |  |  |
| *Total Owner’s Equity* |  |  |  |
| **Total Liabilities and Owner’s Equity** |  |  |  |