

Czech University of Life Sciences Prague
Faculty of Economics and Management
Department of Management



Diploma Thesis

Business Plan for “Black Room Restaurant”

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CZECH UNIVERSITY OF LIFE SCIENCES PRAGUE

Faculty of Economics and Management

DIPLOMA THESIS ASSIGNMENT

Maria Peresytkina

Business Administration

Thesis title

Business plan for "Black Room Restaurant"

Objectives of thesis

The main objective of diploma thesis is to create a business plan for a unique 'Black Room' restaurant in the Russian city of Ekaterinburg. The vision of Black Room is a unique experience that changes your outlook on life, as you change roles with the blind man. The thesis will contain theoretical and practical parts to ensure that all necessary information is taken into consideration, such as marketing analysis, industry structure, operation plans and financial analysis, moreover risks and any negative influence should be considered. Future development of the company, customers, suppliers are playing a huge role additionally. The thesis provides with start-up plan for the entrepreneurs.

Methodology

In the diploma thesis, will be covered theoretical and practical parts. In the theoretical, main focus would be on the primary and secondary data, all different sources will be obtained based on own opinion and experience.

Practical part based on the theoretical part, due to the data which is providing the writer with all necessary information to be able to create a proper start-up analysis/plan. The business plan for the 'Black Room' restaurant will be made by creating a market plan (Porter's five forces model), operational analysis, break-even, forecasting, risks, PESTLE analysis which is helping to identify the environmental industry, SWOT analysis. All analysis will be created by focusing on the theoretical part together with current situation on the market and restaurant and gastronomic industry.

The proposed extent of the thesis

60-70 pagesapprox

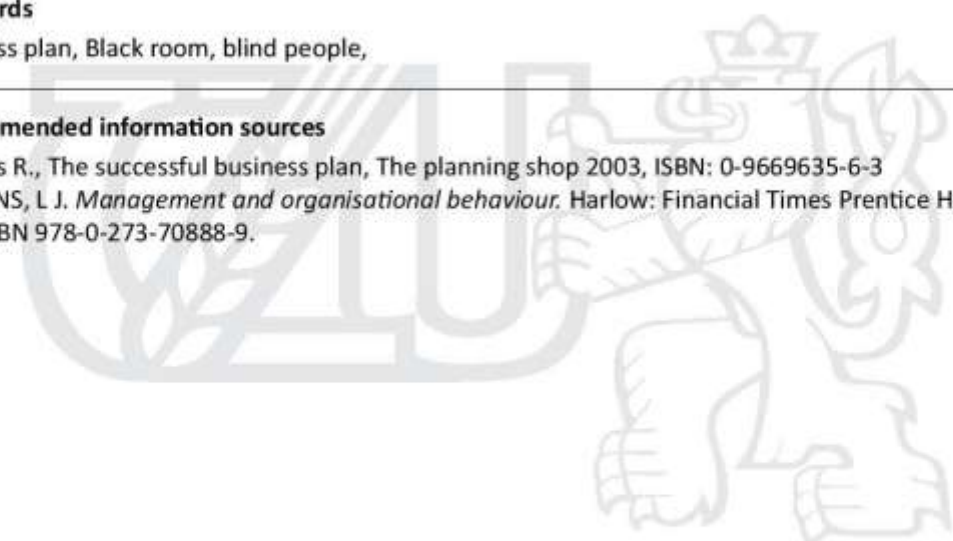
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MULLINS, L.J. *Management and organisational behaviour*. Harlow: Financial Times Prentice Hall, 2007.
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Declaration

I declare that I have worked on my diploma thesis entitled 'Business Plan for Black Room Restaurant', by myself and I have used only the sources mentioned at the end of the thesis. as the author of the diploma thesis, I declare that the thesis does not break copyrights of any third person.

In Prague, March 31st, 2017

Bc. Maria Peresypkina

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I would first would like to thank my supervisor Ing. Richard Selby, Ph.D. for his professional support and useful advises during the work on the diploma thesis. I would like to also thank my family who had always morally supported me during this thesis.

Business Plan for “Black Room Restaurant”

Summary

The current aims are determining the vitality of speciality restaurant, especially the ‘Black Room’ restaurant in the darkness. Additionally, one of the main purposes of this thesis is to describe how to create a business plan for a start-up company. This document should give the reader a fundamental knowledge about creating and establishing a company. The current business plan is divided into two parts, one is theoretical and the other one is practical. Both sessions have a link between each other, in order to make a successful business the owner should be aware, that without a theoretical part, research and analysis, it will be impossible to do it, that’s why in the first, theoretical part, the author is focusing on what is business plan, how to create it, different types of business plan all implementation steps such as (market analyse, financial analysis, marketing research). The entire theoretical part is based on a literature review which is presented in the end of the work in the reference session.

In the second, practical part the author was focusing mainly on implementation steps which are based on the theoretical part. In second part the author describes how ‘Black Room’ restaurant will work, what should be done for future development of the company (all analysis, statistics and research have been done in terms of the restaurant business in Russia, blind people and demand to try to have a lunch/dinner in the dark).

Keywords: *‘Black Room’ restaurant, business plan, financial analysis, marketing research, blind people, darkness*

Podnikatelský plán pro “Black Room Restaurant”

Souhrn

Současná práce se soustředí na prokázání výživnosti restauraci, obzvláště restauraci Black Room — restaurace ve tmě. Navíc, jeden z hlavních cílů této práce je popsat zakládání podnikatelského plánu pro start-up firmy. Táto práce by měla poskytnout fundamentální znalosti o zakládání podniků. Práce má dvě části, teoretickou a praktickou.

Obě sekce jsou navzájem spojeny, jelikož pro vybudování úspěšného podniku, jednatel si musí uvědomovat, že se bez teoretických analýz a výzkumů nedá obejít. Tím pádem se teoretická část zaměřuje na podnikatelský plán a na různé kroky implementace tohoto plánu (analýza trhu, finanční analýza, marketingový výzkum). Celá teoretická část je napsána na bázi literatury, seznam které je uveden na konci práce. V druhé praktické části autor se převážně soustředil na těchto implementačních krocích, které byly popsány v teoretické části.

V druhé části je rozepsáno jak restaurace Black Room bude v provozu a jaky kroky se dá podniknout pro další vývoj podniku (veškerá analýza, rozpočty a výzkum byly udělaný na příkladě Ruská, nevidomých a poptávky na oběd/večeře ve tmě.

Klíčová slova: *Black Room restaurace, podnikatelský plán, finanční analýza, marketingový výzkum, nevido*

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1. Introduction

Nowadays, establishing a new business is not that difficult due to the reason that people can find assistants who can do everything instead of them (lawyer, marketer and etc.) but in a real way the business is not working like this, set up is one thing to control and develop is an absolutely different thing. The most difficult aspect is to come up with a unique idea, enough budget, knowledge, experience and all necessary resources. One of the most important point is to break through the market, attract the customers and keep them and have a competitive advantage. Moreover, to start a business the owner has to have experience, certain knowledge not only in particular areas of business, but also of nuances of the market in a particular country, relevant regulations, policy, taxation, staff and bookkeeping.

Having a business is not enough, having a successful and developing business — this is success. A business plan is one of the most important and helpful documents in all businesses due to the reason that it is one of the tool for ensuring a smooth start of the company. The business plan is a quite complicated document which is made not for a one day, it's based on the research analyses, strategy and etc. in the business plan everything is deeply explained and all necessary factors are taken into account. The business plan will help reach the market, to have a competitive advantage, identify the risks and barriers that your business could meet.

The business plan leads to a better understanding of how the company will currently develop and in the future as well from the organisational, operational and financial points of view. It is also a way of attracting investors, bank or government subsidies due to the reason that quite often creator does not have enough budget for implementation.

The creation of a business plan leads to comprehensive thoughts on how the company will look initially and in the future, how it will operate, and whether the revenue will be enough. It can also serve as a base for gaining financial investments from banks or government subsidies as it is rare that an individual would have enough capital to start a new company without such assistance.

The main goal of this thesis is to understand how the business works and what establisher have to cover in the business plan, specifically in the restaurant industry in Russia, unique

restaurant in the darkness with a unforgettable experience and also the idea of supporting blind people who can come either as guests or get a career opportunity.

2. Aims and Objectives of diploma thesis

The main objective of diploma thesis is to create a business plan of a unique restaurants 'Black Room' in the Russian city Ekaterinburg. The vision of Black Room is a unique experience that changes your outlook on life, as you change roles with the blind man. The thesis will contain theoretical and practical parts to ensure that all necessary information is taken into consideration, such as marketing analysis, industry structure, operation plans and financial analysis, moreover risks and any negative influence should be considered. Future development of the company, customers, suppliers are playing a huge role additionally. The thesis provides a start-up plan for the entrepreneurs.

2.1 Methodology

In the diploma thesis, theoretical and practical parts will be covered. In the theoretical, main focus would be on the primary and secondary data, all different sources are obtained based on the personal opinion and experience.

Practical part is based on the theoretical part, due to the data which is providing the writer with all necessary information to be able to create a proper start-up analysis/plan. The business plan for the 'Black Room' restaurant will be made by creating a market plan (4Ps), operational analysis, break-even, forecasting, PESTLE analysis which is helping to identify the environmental industry, additionally, all necessary documentation and legal staff which have to be taken into account due to the reason that every single government has their own regulation and legal aspects. All analysis will be created by focusing on the theoretical part together with current situation on the market and restaurant and gastronomic industry.

3. Theoretical Parts

3.1 What is Business

Human beings always have to be occupied with something (develop themselves, start with a new business or expand their business etc.) in order to satisfy their needs and wants. Nowadays, people are meeting the word ‘business’ and other words which directly link with this meaning, business becomes essential part of the modern world (Epstein, 2011). Business is an economic activity, which is associated with continuous and regular production and distribution of services and goods to meet human needs.

Every single day people need food, clothes, shelter, love, emotion and many more other things, these things above we get from shopkeeper. The shopkeeper gets from wholesaler. The wholesaler gets from manufactures. All of them are doing business and therefore they are called as Businessman (Lipis, 2013).

According to Kourdi Defines business as ‘The regular production of purchase and sale of goods undertaken with an objective of earning profit and acquiring wealth through the satisfaction of human wants and needs’ (Kourdi, 2009).

To start deal with any business, people should begin from creating Business Start-up Checklist:

- Find a good business idea
- Test your idea and do market research*
- Brand your Business
- Make it legal
- Get financed (only if you need it)
- Set up location
- Market and launch your business

Additionally, it's better from the beginning to pay attention to these features of the business:

- Exchange of goods and services
- Deals in numerous transaction
- Profit is the main objective
- Business skills for the economic success
- Risks and uncertainties
- Buyer and seller
- Connected with production
- Marketing and distribution of goods
- Deals in goods and services (consumer goods & producer goods)
- Satisfy human needs and wants

There are three main types of business entity in Russia: Limited liability companies (LLCs), Joint Stock companies (JSCs) & partnerships. Mainly, all businesses are based on these three types, the differences between them it's some aspects and regulations which will describe below. The first two are joint-stock companies (in that they are owned by their shareholders) and have limited liability (the shareholders are only liable for the company's debts to the face value of the shares) (Jr. *et la*, 2016)

In Russia, there are two types of Joint-Stock Companies: open and closed. The founders of the companies create a contract and sign it for formation, where all items and agreement are registered. In that contract people establish procedures for creating the company; the size of the authorized capital, price for shares and kinds of it, the order for settling payments and the rights and responsibilities of the founders (Emst & Young, 1994). After all items are agreed upon, this agreement becomes organisation charter, which contains all details about the company, such as name of it, location, type of company (OAO & ZAO) also, information about shares, capital and many other things. The company shares which were given to create a company, must be fully paid back during the year from the company's foundation, unless if the constitutor doesn't need shorter period. Moreover, the half number of shares must be paid during first three months started from the registration stage of the company. Nevertheless though, a share which has been paid does not necessarily give voting to its

owner (Maheshwari, 2004).

Joint-Stock company obliged to register the issue of shares with the Russian Federal Securities Market Commission (FSMC), due to the reason that shares could be sold either publicly (OAO) or among limited number of people (ZAO). Officially, a company should have submitted set of documents to the FSMC for the registration, usually, it could take 30 days to enact (O'Neal, 2016).

3.2 Business plan

It is set of necessary documents which were prepared by firm's management to summarize financial and operational aims for the near future (most of the time, one to three years) and explain how that goal would be achieved. It is a plan to implement the policy and strategy of the firm, as a permanent modification in the event of change in external conditions, new opportunities or threats arise (Kourdi, 2009).

For presentations to external audiences (creditors, potential investors) it should cover the past, present and projected activities of the company. Additionally, it includes a pro forma balance sheet, income statement and cash flow statement, to illustrate how the funding sought will affect the financial position of the company (Friedlob, G. *et.al*, 2003). In other words it is a written document describing the nature of the business itself, marketing & sales strategies, financial illustration and containing a projected profit and loss statement.

Business Plan should contain the answers on the following question:

- Who are you (legal structure, ownership, location, etc.)?
- What do you sell (product, service)?
- Who do you sell to (customers)?
- How do you sell (distribution channels, marketing plan)?
- Who is the competitors?
- What is the agenda (milestones, timetable)?
- How is it made (manufacturing process, suppliers, technology, etc.)?
- What are the funding requirements (amount, source of financing)?
- What is the expected return on investment (cash flow forecast)?

3.2.1 Who needs a business plan?

People need to understand why they need a business plan, since it takes quite a lot of time, money and resources. If a person had decided to create or improve his/her business, basically he is focusing only on it, you are ready to develop and invest, in this case it is an integral part of writing a business plan, but if your goal is to just quickly earn extra money, the business plan for this reason is not required, it suffices to take a leaf and write a couple of schemes that will help you (Sellars, 2009).

a) Start-Up Businesses

The most common business planning script it's for a start-up businesses, which helps the founders remove and leave all the doubts and uncertainty behind, explaining sales projection, expense budget, timeline and goals.

The need becomes obvious as soon as founders realise that they have no idea how much money they need and on which period, without spread out projected sales, expenses, cost and period of timing payments. Everything what is written above, is applicable to all start-ups, if they would like to create and develop their business they should convince investors, banks, friends or family to part their money and fund the new venture (McKeever, 2016)

In this instance, the business plan is basically containing explanation what is the business, what the company is going to do, how they will achieve their goals and why the founders should believe (invest) to their business. Additionally, in all start-up business plans should be detailed the budget to start, all phases of developing that will lead to profitability (Butler, 2000).

b) Existing businesses

Creating a business plan does not necessary mean only for start-up business, quite many existing already companies creating a business plan for managing and steer the company, not only for changing on the markets. In most cases, existing businesses use a plan to reinforce or alteration to their strategy, identification of indicators, control responsibilities and goals, phases results, furthermore, plan and control critical cash flow. Moreover, it's

important to make a schedule for regular verification.

Business plan is playing a huge role of growth for existing companies. Did we ever realise how fast companies could develop and achieve their goals? According to Blackwell, the companies who writing a business plan and then apply it on the business grow by 30 % faster than companies who are just waiting for some changes or monitored the market for the new opportunities (Blackwell, 2011). A recent study by Professor Andrew Burke, the founding Director of the Bettany Centre for Entrepreneurial Performance and Economics at Cranfield School of Management, discovered exactly this (Bruke, 2014)

In addition to all above listed, a business plan could be a good competitive advantage for growing fast and being more innovative. Nowadays, more and more companies are focusing on the business plan as a tool instead of searching and comparing different kinds of statistics which is showing only numbers (from the theoretical aspect not practical one) this tool are useful for the business, due to the reason that companies are able to track growth, identify potential problems before they come to destroy the business.

3.2.2 Choosing the right kind of business plan for your business

Even though business plans are intended for many different purposes, it's no surprise that there are huge amounts of different forms of it. Before starting writing your business plan you should clearly understand what is leading you, which market you will cover, who will be your target group and which objective you are setting up to achieve. In every single business plan, you will find sales forecast, profit, schedule for the implementation marketing strategy and etc. but the format itself could be different, depending on the target audience and the business (Blackwell, 2011).

For instance, if you are writing a business plan for the technical industrial plant, company have to go into details in terms of governmental approval processes, and if it's a business plan for a restaurant, location and renovations should be taken into consideration, because it might be critical factors. Additionally, the language which you are planning to base on, would also depend on the business, due to the reason that language for the technical industry would be much more specific and harder than the plan for the restaurant (SCHWETJE, 2007) Plans can be very different from each other depending on the scope of activity of the

company and its goals.

3.2.3 Types of business plans

There are certain types of business plans, which are prepared per special rules, considering the specific purposes of which it is delivered to the firm. The business plan, as such, has no strict regulation, but requires a few mandatory items. "The structure of the business plan" covers that in details. Now in the paragraph below will be described the kinds of business plans, but only for those who may be representing small and medium-sized businesses (Whitlow, 2012)

a) The business plan of the investment project

This kind of business plan founders create for attracting potential investors, they suggest a detailed market research and the characteristics of the business. Attention is paid to the description of the project's mission, purpose and formulation of the tasks, then revealed a list of prospective recipients (future shareholders, banks, venture capital firms) (Pinson, 2008). The concept of a business plan is created based on the objective function of the document. Therefore, the scope, structure, content and details are dictated by the objectives and requirements of the prospective end-recipients. Investment business plan and strategy development indicates the future of enterprise marketing considering the market situation and the possible development prospects.

b) The business plan for the enterprise (companies)

It's one of the most common types of business plans, useful not only for the large companies, but also for small and medium-sized businesses. This document describes the main aspects of the company's activity, the possible pros and cons of development, as well as the solutions to potential problems. It helps carefully analyse founder's ideas, to choose the best solution for the construction business, identify gaps, to assess the competition experience (Pinson, 2008). Moreover, the enterprise business plan is useful for the companies to provide prospective investors or other right people. A separate tribute should be given to the first section - a summary. Summary of your business plan should be exciting and motivating to

cooperate. Often familiarity with the project begins with a summary, it is in the best interest in the short form clearly explain the essence of the idea, the way to profit and to prove the novelty of the proposed project. Firstly, the resume should answer two questions: what the participants will get from the participation of the project? And what is the percentage of the risk of being left with nothing? (Pinson,2008).

c) Business plan for the loan

Business plan for the loan has three different aspects from the investment plan, they are as follows:

- Must justify the need for the company to finance explicitly formulated in the time;
- Point to benefit from the use of borrowed current assets;
- Prove possible high level of solvency to the creditor, which will guarantee the timely repayment of debt and interest payments (Pinson, 2008).

Some of the banks is hardly meticulously study the details of the business plan, which are not connected directly with the financial stability of the enterprise. They are more interested in whether the borrower or the guarantor provides a decent value for the collateral. Then, raise the question of receivables and payables, credit history will show, if the company has any debts, if so, whether they are paid off period, and it does not make sense to write embellished half-truths. First, banks have an independent assessment of the future financial viability of the borrower, and the registration of the credit process requires a great deal of documents and verifications. Secondly, before you dare to credit it is good to calculate the pros and cons, as well as evaluate their own strength, because the loan should pay interest and it should be on time, to avoid any problems. In this case, the business plan should be prepared honestly and all the risks or threats should be described and considerations to be prepared for any difficulties (Wallace, 2008).

d) Business plan for a grant

It assumes a loan or a grant from the state budget or charity funds. In this case, your business plan must make a special emphasis on the humane goals and impressive contribution of the development of the region or city (Wallace, 2008). Establisher's chances in obtaining state

support (GRANT) will depend on your sincerity and clearly explained essence of the project. Additionally, the owner should be focused on the executive summary, due to the reason that it's the first paper, which the state would like to read first.

Summarizing everything above, it could be highlighted, the business plan is the target document, including a billing system, a conglomerate of economic indicators and technical studies, as well as the measures and concrete steps to implement the idea, and maximizing profits. It only remains to add that the business plan requires detailed, meticulous and systematic approach due to the reason that the opponents should receive satisfactory answers to all questions (Pinson, 2008).

Whatever type of business plan you choose, it is necessary to take into account the peculiarities of your opponents. For example, investors often prefer a business plan drawn up by the company, without the involvement of outside experts and they look primarily to the company itself, appreciating its human resources and high-quality of the idea.

Banks, as mentioned earlier, are more interested in the current solvency of the company, without considering future earnings. The government agencies prefer to give priority to necessary and useful projects that are common to all mankind (Abrams, 2003).

A business plan must not be a beautiful or an unsubscribing document prepared solely for presentation purposes. Its main task is to reflect reality. So, keep this in mind when beginning to make any type of business plan.

3.3 Development of restaurant business in Russia (Yekaterinburg)

Since the food is always one of the essential attributes of human life, the food industry is one of the most cost-effective, in the case of the proper organization of the business. Every year the number of establishments, especially fast food, is increasing, but people are willing to pay more for good service and tasty cuisine. Restaurants are guided by its audience and the owners must do everything possible to expand the number of clients and to protect your business from risk and loss (Duvanova, 2013).

3.3.1 Restaurant Business Development Trends

There are three class restaurants: "luxury", the upper class and first class. Each of them are focused on a specific category of consumers, such as fast food restaurants due to low prices and a wide range, this kind of restaurant attracting a lot of customers with low-income, students, schoolchildren and others. Fine dining restaurants are suitable for family lunches or dinners, as well as for semi-formal business meetings in pleasant conditions. Bars, coffee shops and other places mostly focus on youth. There are also themed restaurants - Mexican, Italian, Japanese or any other kitchen (Zapoli, 2005). In some of them you can rent a banqueting hall (if they have it), the whole restaurant or part of it (one room) for weddings, birthday parties, meeting and etc. This allows restaurants to reach more customers. A common mistake - put accent on dishes that appeal personally to the owner, but this approach is not fit for a successful business. Nowadays, the best option for a range of restaurants - a mix of various cuisines of the world, while at the base are some standard European dishes. Restaurants having so many options today, so the chef will determine the nuances of the chosen style.

3.3.2 The development of the restaurant business in Russia

Today, to go to the restaurants is not necessary to be a successful businessman or a politician, to have a dinner in the restaurant became a regular feature for many peoples. In different regions of the country there are different degrees of awareness of the population in relation to visiting restaurants. In cities with low-income elite restaurants are doomed to failure, because population does not have enough money for their premises, and going out for dinner one or two times per year is not enough for restaurants even to exist on the market. The main problem of the restaurant industry is that everywhere is almost absence of the middle class, which is oriented by most of the restaurants. An indicator of economic success of the city is just the presence of such institutions, basically restaurant business area could strongly influence the economics of the country (Zapoli, 2005).

To do successfully the restaurant business the establishers need to pay particular attention to certain aspects before starting the business. The most successful solution - to put a restaurant in a place where everyone else already filled a niche in catering establishments –

like a bistro, taverns, pizzerias, etc. Therefore, it is necessary to analyse the market and select the successful placement for the restaurant to be able to get the maximum income, due to that fact it is necessary to conduct market research, surveys, employ analysts who will choose the optimal market segment, which will specially focused on particular restaurant (Zapoli, 2005).. Additionally, it is important to take into account the presence of competitors and their abilities. The next step is to choose an idea that will attract potential customers and which will become the core of the restaurant and the subsequent advertising. Moreover, establishers have to consider development prospects: room plan in view of its expansion in the future, choose more powerful and durable equipment, and etc.

No less important fact is arranging the menu, trying to hire experienced staff (training), and provide good and quick service. With changing the culture of the population, the quality of service is becoming more important to customers. To satisfy your visitors, it is necessary to provide with enough parking (specially in Russia), because today more and more people own a car. Furthermore, nice music and cosy atmosphere, which will emphasize the specificity of the restaurant or designed for its target audience. In fine dining restaurant, it's very popular to have a live music. The main thing is for the music to be interesting and unobtrusive for the customers.

3.3.3 Restaurant Business Prospects

Nowadays, everyone all over the world has a desire to ensure that the quality of the service and price in the restaurant will be worthy. To satisfy as much more customers as possible make a profit and develop the restaurant in all directions, keep up with the times (Fullen, 2005).

Restaurants are created for new categories of users - restaurants with entertainment for children, restaurants for animals. Always popular are the various coffee and tea. Preferably create restaurant chain, which will provide a steady income, or bind the restaurant to a place of recreation - resorts, hotels, etc. Blunder allow restaurant owners, to keep up with increasing customer demands, when added to the range of services that do not fall within the general concept of the institution, for example, in pubs it is not advisable to have hookah, as well as not to open the bowling lanes in a Georgian cuisine restaurant. In some cases it is

better to confine high-quality food, good service and a relaxed atmosphere, and then, people who want a break from the busy world will gladly attend this restaurant.

3.4 The structure of the business plan

The section of the business plan and degree of detail depends on the size and scope of the future project to which it relates. For example, if you intend to set up production of a new type of a product, it must be designed highly detailed plan dictated by the complexity of the manufacture of the product itself and the complexity of the market of this product. If we are talking only about the retail sale products, a business plan can be simple but at the same time understandable and useful. The content of the business plan is also dependent on the size of the intended sales market, the presence of competitors and prospects for growth created by the organization (Holm, 2007).

Business Plan - a comprehensive document that contains all the basic aspects of business planning, developed as a justification for concrete investment projects and, to manage the current and strategic financial management. A business plan should be developed for enterprises producing products, for those who specialize in providing services, trading activities, etc.

Furthermore, establishers should remember that, one of the main part in a business plan is to define the objectives, the ways and means of achieving them. Developed a document would be present to potential lenders, investors, which will ensure the inflow of funds to the company. This fact should be considered in the development of the financial section of a business plan.

3.4.1 Title page

On the front page reflects the project name, the name of the organization that is planning to implement the project, its location, phone number, which you can contact the owner (head) or authorized to conduct face negotiations, surname, name, patronymic (in full) of the owner (manager) and business plan Developer, the date (month and year) compilation. In case if owner will send a business plan to investor or creditor, he may submit for the title page of

the main financial indicators (need for financing, the payback period, profitability index).

3.4.2 Memorandum of confidentiality

The memorandum is intended to protect developer's copyrights, on the business plan it can be placed on the front page, if it is short enough, or inheriting a cover sheet for the page (Martin, 2002).

The memorandum warns people getting acquainted with the business plans rated about privacy information contained therein. It may contain a reminder that visiting a business plan takes responsibility and ensures non-proliferation of the information contained therein without the prior consent of the author. It may be stated on the prohibition of copying the entire business plan or parts of it for any purpose, or the prohibition of transfer to third parties. It also could require to return to author of the business plan if it does not cause interest.

Here is an example of information about the privacy of the business plan:

"This business plan is submitted on a confidential basis to the exclusive for a decision on financing the project and can not be used for backup or any other purposes, as well as to third parties.

Please return the business plan, unless it is of interest to participate in its implementation."

3.4.3 Executive Summary

This section is general informative, contains promotional character, intended to attract the interest of the person to whom addressed a business plan. Mostly, from this section, potential investors get their first impression, which is often decisive for the fate of the project (Martin, 2002).

In this section, a writer need take into consideration that it is necessary in some of the paragraphs in a concise form to outline the entire business plan, revealing the essence and objective of the project. The basis for writing this section is the information contained in all

the sections developed a business plan, therefore, summary drawn up in the last instance, after writing the entire business plan, but it is located at the beginning of the document.

Recommended structure summary:

- Brief description of the project, it's goals and objectives;
- Resource provision;
- Implementation mechanism;
- Uniqueness or competitive products or services;
- The amount of required external funding;
- Forecast sales and profits;
- Repayment of loans to investors;
- Key performance indicators of the project.

The main requirement for summary - simplicity and conciseness of presentation, a minimum of technical terms. The volume should not exceed 1-2 typewritten pages.

3.4.4 The purpose of the proposed project

This section should provide a clear definition and description of the activities, products or services that will be offered to the market. It is necessary to point out some aspects of the technology needed for production (Finch, 2016).

In the description of the main characteristics of a product, in most cases establisher focuses on the benefits that these products bring potential buyers, rather than on technical details. Details of the process may be given in application or in appendixes part.

It is important to emphasize the uniqueness and distinctive features of products or services. This can be expressed in different forms: a new technology, product quality, low cost, or some special dignity, satisfying the needs of customers. It is also necessary to emphasize the possibility of improving these products.

This section should describe the existing patents or copyrights on invention or cause other reasons that could prevent the invasion of competitors on the market for example, exclusive distribution rights or trademarks could be as a reason (Finch, 2016).

3.4.5 Analysis of the situation in the industry

This section presents the results of analysis of the current situation, trends in the sector, and draws conclusions about their impact on the implementation and results of the project. It is important to present an idea of a new project in the context of the prevailing state of affairs in the industry. It is necessary to demonstrate a deep understanding of the organization and in the industry sectors in which it will operate and compete, as one of the factors that ensure victory in competition, is the knowledge of the situation on the market in a particular product.

It is recommended to give a certificate to the latest news from the industry, to list potential competitors, indicate their strengths and weaknesses, to examine all the forecasts submitted by the industry and answer the question on what exactly the customer designed products or services of the organization

3.4.6 Analysis of the situation of enterprise in the industry

This section provides a comprehensive analysis of the situation of the company in the industry, the results of its economic activity, organizational characteristics, etc.:

- All kinds of activity of the enterprise, products (services), consumers (clients);
- Organizational and legal form of the enterprise, organizational structure, shareholders, staff and partners, creation date;
- Financial and economic performance of the enterprise (company);
- Company location (address of the enterprise, characteristics of the building or premises owned or leased, need for reconstruction)
- Specificity of work (seasonality, time (hours and days of the week), and other features associated with the business or using resources).

This section is one of the important one if the purpose of a business plan – is to create a new enterprise. In this case, it should contain items substantiate the success of an enterprise, the entrepreneurial experience of the project manager in this business (Finch, 2016).

If the project is implemented within the framework of self-employment, it describes the nature of the business entrepreneur. This section should convince investors in the reliability

and availability of the firm.

3.4.7 Description of the labour product

In this paragraph the owner should contain detailed information about consumer characteristics of products (services) and competitive advantage. This part may consist of application may be accompanied by a natural model, photographs, drawings, technical documentation and detailed description. If the object of the project is not a single product, in the business plan should be description for each of them. An exemplary structure of the section are follows:

- Name of the product (service);
- Purpose and scope
- Brief description of the main characteristics;
- The competitiveness of products (services) to isolate the parameters by which the product is superior or inferior to their competitors;
- Patentability and copyright;
- The presence or the need for licensing of output;
- Certificate of product quality;
- Safety and environmental friendliness;
- Terms of delivery and packaging;
- Warranty and service;
- Exploitation;
- Disposal after the operation is completed.

3.4.8 Marketing and sales plan for the enterprise products

In this section, owner need to identify the market, analyse it and develop a strategy for the market, for instance, why, how much and what consumers will buy a product, and how to act on the demand (Thomsen, 2009). It also describes how supposed to sell a new product or service, what the price is planning to be, plus should form advertising policy.

All information in this part is intended to convince a potential customer about the existence

of outlets for the planning of the subject of the market and the ability of those implementing the project, and be able to sell it. Consumers (buyers) are characterized by:

- Place in the implementation chain: wholesalers, retailers, end-users;
- Status: legal entities - companies (characterized by industry, location), individuals - individual entrepreneurs (characterized by the type and place of activity), population (characterized by age, sex, etc.)

Among consumer goods characteristics stand out, such as appearance (attractiveness), purpose, cost, durability (service life), safety of use. Sample structure section is as follows:

- Consumer Analysis: requirements for products (services) and opportunities to meet them;
- Competition analysis: the presence of competitors, their strengths and weaknesses, their own ability to compete;
- Market analysis of sales (services) market size and its growth, the estimated market share;
- Commodity supply from the production site to the place of sale or consumption.
- Full description includes: packaging. storage in the production, acquisition for shipment, transportation to the place of sale, pre-sale services, the sale of property, ropes marketing of products (services). The sale can be accomplished through the following distribution channels: retail store, small wholesale base or shops Corporate service (agents, traveling salesmen), etc.
- Strategy to attract consumers: advertising campaigns, provision of free samples, participation in exhibitions, etc. price and volume of sales of products. It is the sale price of the product (service) ultimately determines the amount of profit, profitability of the project. It is necessary to link the parameters of "foam - quality - cost-effectiveness."

Specific details of the marketing strategy are often complex and involve complex areas such as the alignment of marketing, pricing policy, trade policy, advertising and promotion of products on the market, the policy support for production, expression of interest from possible buyers, the production forecast for the new products.

3.4.9 Production plan

In production plan, all production and other business processes should be described. It also deals with all issues related to premises, their location, equipment, and working staff. This section should reflect the questions of how and in what time frame can be increased or reduced production volume.

If the purpose of the project - organization of production activities, it is necessary to complete the description of the manufacturing process: how to organize the production exhaust system, and how to control production processes, how to be controlled by the main elements included in the cost of production, such as labour and materials, and how will be placed equipment (Thomsen, 2009).

In case, if some operations are expected to instruct subcontractors, should give them the information, including their names, address, the reasons for which they were selected, prices and information about contracts. For the operations to be performed on its own, establisher must provide a scheme of production flows, the list of production equipment, raw materials and materials with indication of suppliers (name, address, terms of delivery), the estimated cost, as well as a list of manufacturing equipment that may be needed in the future.

This section also carried out the calculation of production costs for the planned sales volume: the product costing, budgeting cost of production, definition of variable and fixed costs in the cost. Sample structure section is as follows:

- An overview of the production structure, the necessary transport links, utilities (electricity, water, heating, sewerage, communications and others.), the resources and the proximity to the market
- Technology used and the level of its development now;
- The need for production facilities;
- The need for production staff (size, specialization, qualifications);
- Meet the requirements to ensure the production of environmental friendly for the environment and workers' safety;
- Cash and the necessary capacity;

- Characteristics of the equipment;
- Assessing the need for raw materials and materials;
- Planning the sources of supply of raw materials, equipment and skilled workers;
- Definition of subcontractors;
- Determining the cost of all kinds of products;
- Estimates the current cost of production;
- Analysis of the cost structure.

3.4.10 Organizational plan

In organisation plan establisher has to cover, the legislative, regulatory and other documents having legal force and the relation to the project, as well as the schedule of the project.

3.4.11 Financial plan

Financial planning is recommended by compiling the following financial documents: the plan of income and plan for each year duration of the project with monthly breakdown of the first-year expenditure plan movement in cash and the balance of the plan for the first year (Holm,2007). Additionally, could be describe break-even analysis.

Furthermore, in this part, planned investment costs (for the purchase of equipment, construction and installation works, the creation of working capital and another related preparatory period of the project). Planned sources of funding for the project. The scheme return of credit fund (if it's necessary).

The final section of financial planning should be end up with an analysis of the effectiveness of the project. For these purposes, owner can use the method of project analysis (in terms of net present value, profitability index, internal rate of return, payback period), methods of economic analysis of financial and economic activities (profitability, financial sustainability of the project, etc.). Sample structure section are follows:

- The profit and loss account for each year of duration, the first year of the month;
- Tax payments structure (can be analysed separately);
- Plan of cash flow for the first year;

- Planned balance of the first year;
- Needs for investment;
- Costs associated with servicing the loan (leasing) (maybe analysed separately);
- Analysis of the effectiveness of the project (on the chosen procedure).

3.4.12 Risk analysis

Every project is inevitably faced with certain difficulties that threaten its implementation. It is important to be able to anticipate such difficulties and advance to develop strategies to overcome them (Thomsen, 2009). Moreover, it is necessary to assess the risks and identify the problems that may face business.

The main points related to the risk of the project should be described simply and objectively. The threat can come from competitors, from own mistakes in the marketing and production policy and in the selection of leading cadres. The risk may also be technological progress, which is capable of instantly "wear" any novelty. Availability of alternative policies and strategies for a potential investor would indicate that the owner is aware of the possible difficulties in advance and ready for them.

The risk can be assessed by using methods of qualitative analysis, which is to identify the factors, areas and types of risk. This work is carried out by experts based on the experience provided by the direction (e.g., PESTLE-analysis) and quantitative analysis methods.

Quantitative analysis give a possibility to determine the amount of loss for each type of risk. The quantitative analysis methods are used analogies, the statistical expert, modelling and other. The method involves using analogies data on other similar projects. The statistical method is based on a study of the available statistics. Expert method is to gather qualified opinions. Simulation allows establisher to assess the impact of external influences on it (Pinson, 2008). Furthermore, special techniques and risk analysis models have also been developed: the method of break-even analysis, the stock of financial strength and sensitivity of the project on the basis of marginal analysis method of project risk analysis by constructing a wood project solutions, probabilistic risk assessment methods, risk analysis on the basis of simulation Monte Carlo.

Risks analyses can provide with guarantees to partners and potential investors. Such as follows:

- The guarantee of federal, regional or local authorities
- Insurance;
- Pledge of assets (real estate, securities, etc.);
- Bank guarantees;
- The transfer of rights;
- Product warranty (finished products)

3.4.13 Applications

In the application, all the documents that are not subject to planning may be submitted, but are referenced in the main sections of the business plan:

- Copies of contracts, licenses, etc.
- Copies of the documents, which are taken from the original data;
- Price lists of suppliers;
- Table calculation of financial indicators not included in the main sections.

Finally, consideration of business planning methods should be noted that at this time developed and widely used in practice, a large number of software products. to automate the procedure of drawing up of business plans. The most famous of them: Business Plan Pro (software business planner, which further allows you to adjust the business plan in accordance with the interests of investors in online), TEO INVEST (software package for investment projects business plan financial planning and development), the Business plan PL (program designed for the development of business plans and feasibility studies for the feasibility study on a professional level, while it is available to a wide range of users who have computer skills and basic knowledge in economics). Project Expert (program is based on building a financial model of the enterprise and the economic environment in which it operates, it allows the development of a reliable step by step analysis of variants of decisions, cost-effectiveness of business projects, the strategic plan of the company, prepare a business plan that satisfies the requirements of foreign and domestic investors, monitor the implementation of financial plans).

4.0 Practical Part

Restaurant “Black Room” Yekaterinburg, Russian



Black Room

Nikolaya Nikonova 6 Street

Yekaterinburg, Russia

Owner of restaurant “Black Room”

Peresypkina Maria

+7 950 780 72 24

Masha160594@gmail.com

4.1 Executive Summary

This document is a business plan for the restaurant “Black Room”, which is an amazing and unique in the whole city of Yekaterinburg (Russia). In this establishment, guests can get a new experience, since the concept of this restaurant is unique, its uniqueness lies in the fact that all the guests dine or lunch in complete darkness and blind waiter helped them within black room and making them feeling comfortable. In the restaurant “Black Room”, customers can enjoy delicious gastronomic specialties and an unforgettable service.

Restaurant has different types of menu: red for meat lovers, vegetarians green, blue for seafood lovers and white menu which is a mystery, as the guests do not know what waiter will bring, but before ordering they must take into account all the client's preferences. The menu selection our clients could make in the light a small room where there is a bar, where guests can enjoy a variety of drinks and carefully read the menu.

The main goal of our company is the satisfaction of our customers. To do this, the team of the restaurant black room should do everything is possible to satisfy our customer, additionally the quality of the food and beverages and the level of the service, to enhance the performance of the restaurant.

4.2 Company Description

4.2.1 Company History

Nowadays in Russia there are more than 60,000 different restaurants, basically all places have the same concept and guests sometimes getting bored of uniformity and originality, sometimes people want to feel something new and unusual. "Black Room" is the place where guests can experience the unusual atmosphere and try something new. "Black Room" is a restaurant where visitors eat in complete darkness, even the smallest points of light bricked. The restaurant named

"Black Room" in order to create a representation, thereby supporting the concept of

establishment. The idea to open this kind of restaurant came up to me a very long time ago, since I wanted to discover something unique, something that does not look like typical restaurant. The meaning of this establishment is to find out what happens when people consciously suppress their perception of the main system - vision. In a dark room, each guest will be able to plunge into the world of the senses. Sighted people will focus on taste and smell thus learning tactile and olfactory function, for blind people "Black Room" is the perfect place to visit and enjoy the gastronomic cuisine, and also, there they could find all necessary conditions for them. The PESTLE analysis presented below image 1.

Figure 1: PESTLE analysis



Source: Self-Created, 2016

4.2.2 Firm's Vision

“The vision of Black Room is a unique experience that changes your outlook on life, as you change roles with the blind man. Is sensual experimental, buyout awakens your senses and allows you to completely overestimated perception of taste and smell.”

4.2.3 Mission statement

To ensure, that our guests have a unique and extraordinary experience, as the service will be made by means of the blind guides and our guests will be able to fully appreciate the perception of taste and smell through our gastronomic and pedagogical process.

4.2.4 Core Values

“Black Room” serves their values in order to create a unique, according to Wentz (1933), memorable and at the same time comfortable service with high-quality food and spent an unforgettable experience in a restaurant. The restaurant's target any guests of all ages, mainly those guests who wants to try something new or to spend time without electronic devices, spending more time on communication, some of the guests may give their performance gastronomic cuisine.

Uniqueness- unique restaurant is that the black room creates a unique atmosphere for guests due to the fact that they spend some time in complete darkness. Additionally, gastronomic cuisine with an extraordinary menu is also the uniqueness of our institutions.

Quality - quality of various meals and snacks along with service quality, create satisfaction and enjoyment of our guests. Despite the fact that most of the waiters are all blind, they create a sufficiently high level of service because the darkness is a part of their lives.

Care – care is carried out not only for our guests, but it also provided for employees, as mentioned earlier substantially all employees are blind. In our restaurant, the manager can give these people a good job, a decent salary and the special care they would get inside the establishment.

4.2.5 Current Status

At the moment, the restaurant "Black Room" is on the start-up level. It is developing from the scratch, and does not belong to any of the franchise. There are positive and negative aspects of opening and developing business from scratch, which can be seen in table 1.

Table 1: Development of Business from scratch

<i>Advantages</i>	<i>Disadvantages</i>
<ul style="list-style-type: none">• Low capital outlay• Freedom to choose your location• You are your own boss• You control your own destiny• You can respond quickly to new opportunities	<ul style="list-style-type: none">• High personal investment in time & energy• Steep learning curve• You have to create a customer base• Developing a marketing strategy takes time• You have to obtain permits and staff• Difficulty in finding finance for a business which takes off very quickly

Source: (2016) Small Business Development and Entrepreneurship: Business Plan

4.2.6 Form of business organization

To open a restaurant owner should register in the form of LLC (Limited Liability Company), sometimes referred to Ltd. Due to the fact that the restaurant "Black Room" will be selling alcoholic beverages in excess of 5% of the fortress, so companies need to obtain a license for the legal sale of spirits, this type of license can be obtained only officially registered entity. Opening own business, means an officially-state registration. To obtain this certificate a variety of commercial activities should be undertaken. Opening Ltd is the most appropriate way in the management of a small business. Registration LLC is not that difficult as it seems at first, Ltd is easy to get with the right package of documents, but at the same time, it takes a lot of time to collect (Figure 2). LLC must provide annual financial statements to the tax office to compute the necessary taxes. Company restaurant "Black Room" has been chosen a tax on imputed income tax system ENVD this tax should be paid every three months,

because of this kind of tax the company to get rid of the tax to pay VAT, property tax and income tax, more detailed information can be viewed in Figure 3 for better understanding organization of the company, presented in Canvas model (Appendix 9.6).

Figure 2: Registration of Limited Liability Company

To register a LLC, you will need the following documents:

- Passport data of the founders and director;
- TIN of the founders and the leader (if any);
- A copy of the certificate of title to the premises and a letter of guarantee from the owner of the premises (if the room does not belong to you), or the consent of the owner of premises (when registering on the home address).

Determine what documents for registration LLC, we need to submit to the tax:

1. Protocol (decision) on the establishment of LLC;
2. Treaty establishing the company (if several founders);
3. Application for state registration of legal entities when creating the form P11001;
4. Charter Ltd (in duplicate);
5. Receipt for payment of state duty for registration of a legal entity;
6. A copy of the certificate of title to the premises;
7. A letter of guarantee from the owner of the premises (if the room does not belong to you)

State registration of the company in 2016 step by step instructions:

Step 1:

Prepare the minutes of the founding meeting of a limited liability company. If the founder of one, respectively, prepared the decision to establish the LLC. Protocol or the decision to print out 3 copies, one to the tax, and the rest you will need in the future.

- Minutes of the constituent assembly Ltd. sample
- The decision to establish a sample Ltd.

- Duplex printing documents to be submitted to the registering authority, is prohibited.
- To avoid any misunderstandings with banks and government agencies, the name of all documents should be specified in uppercase (approx. Ltd. "new forms"), as subsequently, which issued the tax inspection documents, the name will be reflected exactly due to the fact that the machine-readable form R11001 and requirements filled words.

Step 2

If the founders of a few - are preparing an agreement on the establishment of the LLC and print it in 3 copies.

- An agreement on the establishment of the sample Ltd.

Step 3

Download the current form of application for state registration of legal entities in creating - a form of P11001 in Excel and fill. Sample filling in the application form P11001 with explanations provided below. Application for registration LLC print one copy.

To view a sample application for registration Ltd., and print the generated state tax you will need a free program for reading PDF files, the latest version which can be downloaded from the official website of Adobe Reader.

- Application P11001 sample several founders
- Application P11001 sample one founder

Step 4

Prepare the charter company and print two copies, both served in the tax, one of them with a stamp tax you will receive after registration.

- Charter Ltd. sample several founders
- Charter Ltd. sample one founder

Step 5

Charter, protocol and lists of completed application fasten simple staples. At the moment, sew documents when applying for state registration is not necessary (FTS Letter from September 25, 2013 N CA-3-14 / 3512 @).

Certify the signatures of the founders Ltd. a notary in person applying for initial registration LLC is not necessary, but not necessarily the presence of all the founders, as at the time and in the preparation of (N 129-FZ, FZ, Chapter III, Article 9, pkt.1.2 second paragraph).

Step 6

In the formation of a receipt for payment of state duty will help FTS service on payment of state duty, print and pay (4000r.) Without a fee at any bank. Payment is made either of the founders. Stand behind the paid receipt to the upper edge of the first sheet of the request P11001.

Step 7

All the founders are going to tax, taking with him a passport, and submit documents (application

P11001 - 1 pc., Stamp duty paid - 1pc., Charter - 2 pcs., The solution or protocol - 1pc., Agreement on the establishment (if several founders) - 1pc., a copy of the certificate of title to the premises - 1pc., letter of guarantee from the owner of the premises (if the room does not belong to you) - 1pc.) inspector through the window of registration. The presence of the head (the CEO) if he is not the founder, is not required. Each founder on his Sheet N application fills the hand of a pen with black ink Name field and puts the signature of the applicant in the presence of a tax inspector. Next, get a receipt for the documents submitted by the applicant to the registration authority with the mark of the inspector.

Step 8

In a week (5 working days) all founders come with passports and receipted tax and receive a package of the following documents:

- ✓ certificate of state registration of legal entities;
- ✓ certificate of registration with the tax authority;
- ✓ record sheet Companies House;
- ✓ one copy of the charter with the stamp tax.

Source: New forms RF (2016) LLC [online], available: <http://новыеформы.рф/ooo.html> [accessed 17 August 2016].

Figure 3:ENVD taxation

ООО «.....Black Room.....»

Инн\кпп

Справка к декларации по ЕНВД за I Квартал 2016 года

Порядковый номер точки: **1**

Код вида деятельности: **11**

Наименование вида деятельности: **оказание услуг общественного питания с залом обслуживания посетителей** Место деятельности:

$$K_{2оп} = K_d * K_{АО} * K_{ПЗ} * K_T * * K_{отр.дн.}$$

1. Коэффициент доходности.

$$K_d = 1.000 \mid \text{г.Екатеринбург}$$

2. Коэффициент, учитывающий особенности ассортимента товарных групп.

$$K_{АО} = 1.000 \mid \text{Со спиртными напитками, вином, пивом}$$

3. Коэффициент, учитывающий площадь зала обслуживания.

Общая площадь: **1000 кв. м**

$$K_{ПЗ} = 0.800 \mid \text{свыше 60 кв. м}$$

4. Коэффициент, учитывающий тип объекта.

Прочие объекты общественного питания

$$K_T = 1.000$$

$$K_{отр.дн.} = 1,00$$

$$K_{2оп} = 0,800$$

Translated in English:

LLC «..... Black Room»

Inn \ PPC

A reference to the Declaration on UTII for I quarter 2016

Point serial number: **1**

Activity code: **11**

Name of activity: **services catering to the hall for visitors** Place of business:

$$K2_{OP} = K * K_{DAD} * K_{PW} * T * K * By_{otr.dn.}$$

1. Rate of return.

$K_D = 1.000$ | Ekaterinburg

2. The factor considers the particular range of product groups.

$By_{AO} = 1.000$ | With liquor, wine, beer

3. Coefficient considering paragraph loschadi room service.

Total area: **1000 sq.m**

$By_{PZ} = 0.800$ | more than 60 square meters. m

4. The coefficient that takes into account type object.

Other catering facilities

$For_T = 1.000$

$By_{otr.dn.} = 1.00$

$K_2 = 0.800_{OD}$



ИНН: 55:0724:650136
 КПП: _____ Стр: 004

Раздел 2. Расчет суммы единого налога на вмененный доход для отдельных видов деятельности

Код вида предпринимательской деятельности (код стр.010) 11

Адрес места осуществления предпринимательской деятельности (код стр.020)

Почтовый индекс: 620034 Субъект Российской Федерации (код): 66

Район: _____

Город: Екатеринбург г. _____

Населенный пункт (село, поселок и т.п.): _____

Улица (проспект, переулок и т.д.): Никитинорова _____

Номер дома (владения): 6-____-____-____-____ Номер корпуса (строения): _____ Номер офиса (квартиры): _____

Код по ОКТМО (код стр.030) 65701000-__

Показатели	Код строки	Значения показателей
1	2	3
Базовая доходность на единицу физического показателя в месяц (руб.)	040	1000--
Корректирующий коэффициент K1	050	1.798
Корректирующий коэффициент K2	060	0.8--

	Код строки	Величина физического показателя	Количество календарных дней осуществления деятельности в месяце постановки на учет (снятия с учета) в качестве налогоплательщика единого налога	3	Налоговая база с учетом количества календарных дней осуществления деятельности в месяце постановки на учет (снятия с учета) в качестве налогоплательщика единого налога	
					4	5
	1	2	3	4	5	6
В 1 месяце квартала	070	100--	____	143840--	____	____
2 месяце квартала	080	100--	____	143840--	____	____
3 месяце квартала	090	100--	____	143840--	____	____
Налоговая база всего (руб.) (сумма строк (070-090) гр. 4)					100	431520--
Сумма исчисленного единого налога на вмененный доход за налоговый период (руб.) (стр.100 x 15 / 100)					110	64728--

4.2.7 Key partnership

The partner's restaurant "Black Room" will be suppliers and the government. Our main suppliers will be "METRO", "ИКЕА" and laundry "чисто чисто". These suppliers are our business partners. "Metro" provides us with all the necessary materials: food, drinks, utensils, furniture and kitchen equipment. Laundry "чисто чисто" provides us with clean towels and tablecloths.

Our restaurant is designed for all kinds of clients, including deaf or blind, so in our establishment, there is a special menu in Braille alphabet. Moreover, "The Black Room" will cooperate with All-Russian Society of the blind, because personnel search will be carried out through them and just the right cooperation with blind people.

License and registration of Limited liability Company, restaurant "Black Room" will receive from the government. Upon receiving the official papers, business of the restaurant will be legally registered and in our establishment, formally possible sale of alcoholic beverages in excess of 5% of the fortress.

For marketing, our partners will be local magazines "ЖЕ" and typographic company

"Типография Для Вас" through which to create and print various brochures and leaflets (table 2). Social media also will be our partners to disseminate information via the Internet, for example through Facebook.com, Tripadvisor.com and VK.com. Due to the fact that our guests can be blind people, so the main stream of spreading the word about the restaurant will be through the radio.

Table 2: Advertising in Yekaterinburg (online & offline)

The price for the «ЖЕ» journals in Yekaterinburg

Позиция	Цена* (руб.)
1/1 (4 обложка)	50 000
1/1 (2 и 3 обложки) cover page	39 500
Суперобложка (кат-фэйс)	75 000
1/1 (рядом с рубриками "Новости", "Топ 5", "Календарь", "Стиль жизни", "Гороскоп", выходными данными)	36 000
1/1	34 000
1/1 (субполоса) Subband	38 500
1/2	23 000
1/4	14 500
3/4	29 000
1/2 (новость "Открытие") Discovery news	16 000
1/4 (новость "Открытие")	12 000
1/2 (модуль "Трансформер")	34 000
1/4 (модуль "Трансформер")	23 000
1/3 (рубрика "Кинопремьеры", "Календарь")	23 000
1/8 (рубрика "Шум")	8 500
Рубрикатор (текстовое объявление объемом 550 знаков с пробелами, для рубрики "Шопинг" - 450 знаков с пробелами), 1 выход	2 000
Рубрикатор, 6 выходов	9 000
Рубрикатор, 12 выходов	12 000
Рубрикатор, 24 выхода Heading out	21 600
Информационный блок в рубрике "Еда", 1 выход	2 500
Информационный блок в рубрике "Еда", 6 выходов	10 800
Информационный блок в рубрике "Еда", 12 выходов	14 400
Информационный блок в рубрике "Еда", 24 выхода Category Food	25 920
Спонсорство рубрики "Гороскоп"	9 000
Спонсорство рубрики "Календарь"	7 000
Спонсорство рубрики	5 000

The cost of advertising on the site vibirai.ru

Стоимость размещения рекламы на сайте vibirai.ru

Позиция	Цена*
Графический баннер (в ротации по 3 шт.)	
Баннер лифт: правый, левый (140 x 400)	12 000 руб./нед.
Верхняя перетяжка (1000 x 90) <small>The upper constriction</small>	3 000 руб./нед.
Средняя перетяжка (900 x 60)	3 000 руб./нед.
Нижняя перетяжка (1000 x 90)	3 000 руб./нед.
Небоскреб (240 x 400)	3 000 руб./нед.
Спецразмещения	
Фоторепортаж	10 000 руб./2 нед.
Спонсорство фотоконкурса	От 20 000 руб.
Статья на главной странице <small>Cover page</small>	9 000 руб./нед.
Статья в тематической рубрике	7 000 руб./нед.
Рекламная форма www.vibirai.ru	
"Выше всех"	250 руб./30 дней
"Найди меня"	250 руб./30 дней
Тариф "Все включено"	8 400 руб./365 дней

Source: Smart Media (2016) Advertising in magazines Yekaterinburg [online], available:

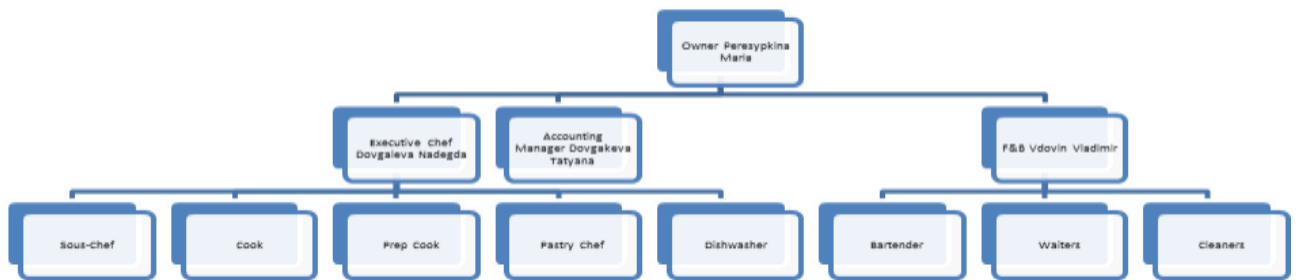
<https://translate.google.ru/translate?hl=en&sl=ru&tl=en&u=http%3A%2F%2Frve.ru%2Flistpub%2Fid%2F27> [accessed 4 September 2016].

4.2.8 Management Team and Structure

The Management teams for the start-up of «Black Room» restaurant will include: Owner, Accounting Manager, Restaurant Manager and Executive Chef. Restaurant team will also include blind waiters to be nimble enough to navigate in the dark while creating excellent service and a comfortable atmosphere for guests. On the whole restaurant team "The Black Room" will consist of friendly, efficient and experienced workers. An organization chart presented in organisational figure 4, which demonstrate how responsibilities are distributed and how the company will be structured.

The restaurant "Black Room" will be open seven days per week. From Sunday till Thursday the opening hours of the restaurant will be from 14:00-22:00, on Friday from 17:00-02:00 and on Saturday from 14:00-02:00. All staff' salaries which will be paid to the employees monthly includes all necessary taxes and insurance presented in Appendix 9.3

Figure 4: Organizational Chart



Waiters: 12 employees

Bartender: 2 employees

Cleaners: 2 employees

Cook Chefs: 4 employees

Dishwasher: 2 employees

Source: Self-Created, 2016

4.3 Industry Analysis

4.3.1 Industry Description

In Russia, the restaurant business is currently gaining momentum. Presently in Russia there are more than 60,000 restaurants and other catering establishments. However, in developed countries much more such institutions, only in Los Angeles number of such companies' reaches 25 thousand, while in New York, about 20 thousand. From 2009 to 2013, the average checks visits to restaurants and cafés increased by 56.2% (Restaurant business in Russia, 2010). The number of restaurant customers increased less slowly than the average check, but still for 5 years, the number of visits increased by 5.3% which is 108.3 million people. Market restaurant business in Yekaterinburg in 2010 grew 20% compared with 2009, the average bill in 2010 increased by 10.8%, and attendance by 15-20% compared with 2009, this is due the fact that the growing demand of consumer (Hale, 2009). The restaurant 'Black Room' is very unusual, but at the same time has a unique concept, in Russia, such places guest would find only in Moscow and in St. Petersburg, so "Black Room" in Yekaterinburg will be different in their uniqueness from other restaurants located in the same city. The P.E.S.T.L.E. analysis presented in Figure 1.

4.3.2 Industry Structure

When it comes to the structural sector, it is necessary to clearly define that the restaurant business applies to fragmented structure (Hill *et.al.*2013).

Fragmented industry - an industry where no firm has a significant market share and could not significantly affect the output. Restaurant "Black Room" is a small business that is the norm for a fragmented industry. In figure 5 presents some of the factors that contribute to the fragmented industry.

Figure 5: Factors for Fragmented structure

- There was no significant initial investment in product development, staff training and specialization of the product.
- This structure is very well suited for small businesses.
- Very easy and quick to get out of this industry.
- After the release of their industry, in most cases there is no need to accept losses on expensive assets, buyout cannot be sold or repurposed.

Source: Self-Created, 2016

4.3.3 Competition

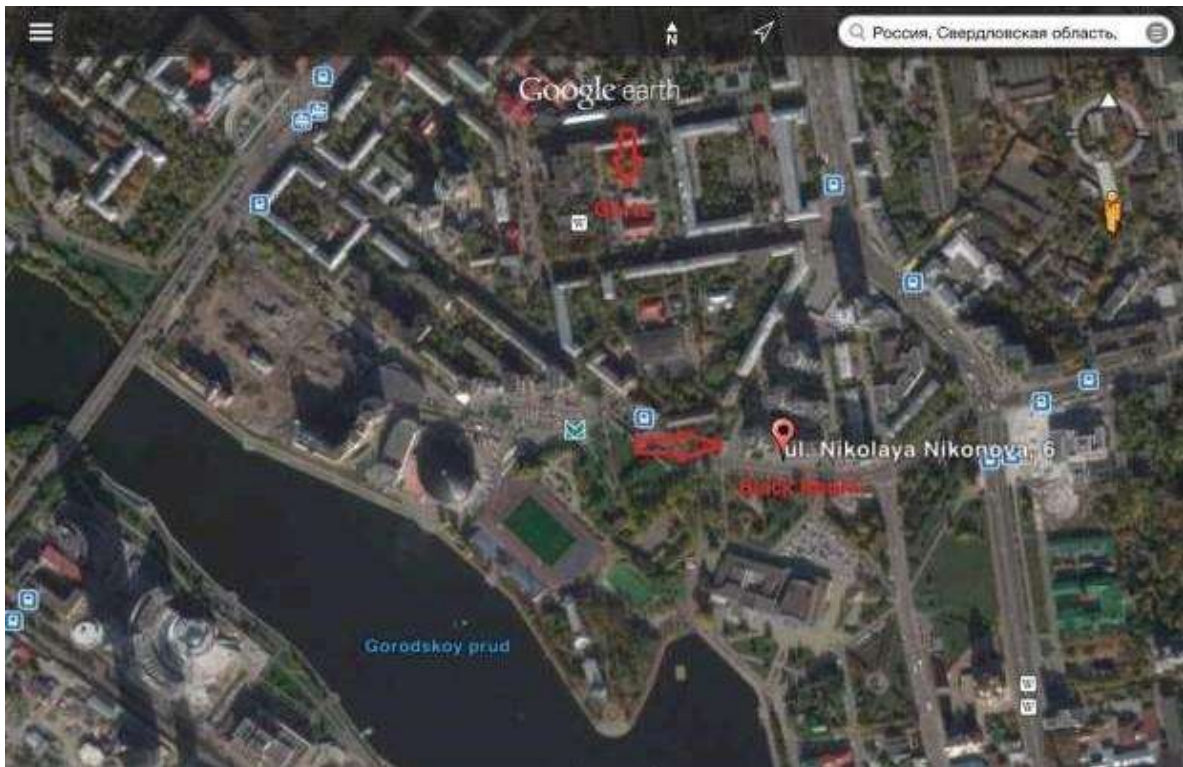
The Black Room "is the only one restaurant in the whole city with such an unusual and at the same time a unique concept. After searching for competitors by location, price, strategy and capacity, it was revealed two restaurants: Shuba and Gertz can be seen in figure 6 and 7. These two establishments focused on traditional European cuisine as opposed to "Black Room", but these restaurants are located not far from our restaurant, also these restaurants provide a sufficiently high level of service and also team spirit.

After researching competitors around the city, has been found the "Restaurant №1" which is located far enough away from the "Black Room" but it is the only worthy competitor. The restaurant specializes in gastronomic cuisine and provides with the high level of service.

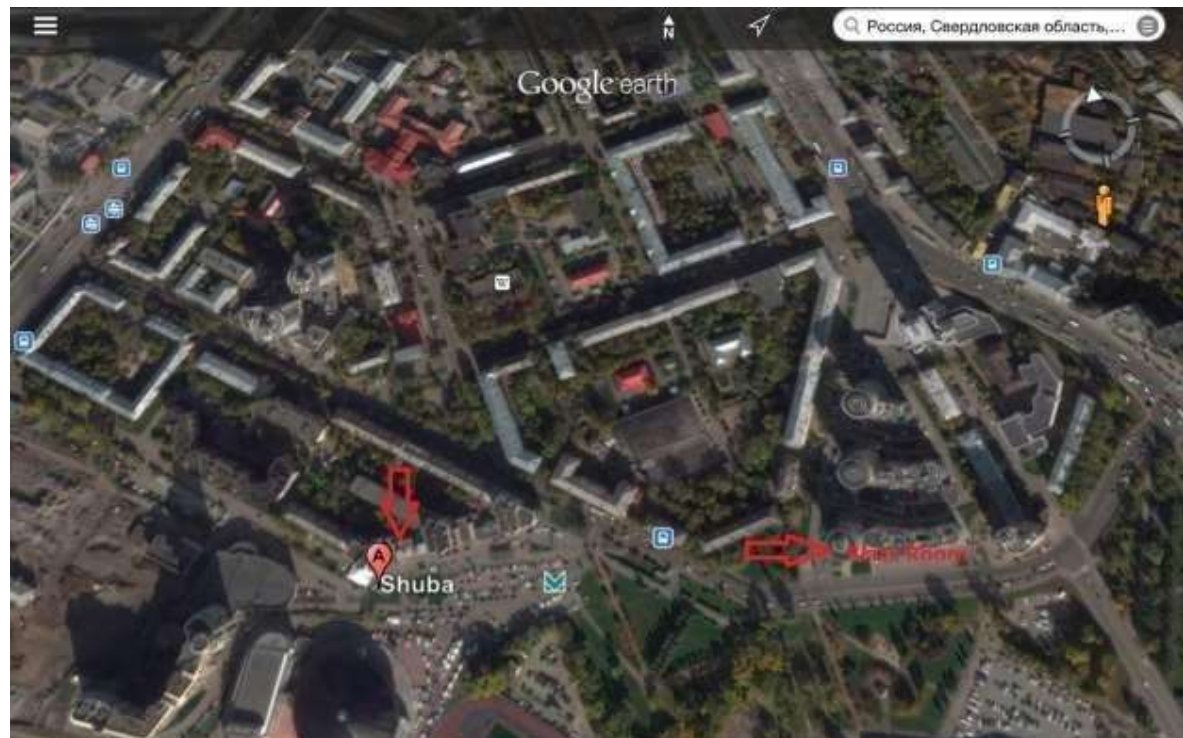
Despite all the positive aspects of the competition "Black Room" is the only one and is not repeatable restaurant in the city, because it has an unusual concept "Eat in the dark" and level of service that provides blind waiters, thereby "Black Room" has a sufficient number of competitive advantage and is a worthy rival to its competitors.

Figure 6: Location of two out of three main competitors

1. Gertz






2. Shuba



Source: Google map, 2016

Figure 7: Brief description of main competitor

Restaurants	Description
	<ul style="list-style-type: none"> • Offering European cuisine • 8 minutes away from “Black Room” • Modern design • Uncomfortable atmosphere (because of the space) • The quality of the food is good • Medium level of service • Average bill: 1800-2000 RUB
	<ul style="list-style-type: none"> • Offering European cuisine • 10 minutes away from “Black Room” • Terrible design • The quality of the food is bad • Poor level of service • Good atmosphere for the Bar not for the restaurant • Average bill: 2000-2500 RUB
	<ul style="list-style-type: none"> • Offering Gastronomic cuisine • 20 minutes away by car from “Black Room” • Classic interior (chic and expensive) • The quality of the food is very good • Medium level of service • The price is super expensive (average bill: 3500-4000 RUB)

Source: Self-Created, 2016

4.3.4 Market Analysis

A key element in successful business is the correct definition of the target market, which should be carefully considered, considering all aspects and influential factors (Abrams, 2003). The population of Yekaterinburg increasing with every year by few thousand people (Figure 8). After thorough analysis of the market, has been identified primary target market for the restaurant “Black Room”. Firstly, restaurant will focus on attracting the middle up class, namely lovers’ gastronomic cuisine and extraordinary concept. After the demographic analysis was defined primary target market for the restaurant “Black Room, mostly guests from 20 to 59 years, which is 59.4% of the total population (Table 3). Nowadays, guests at this age are very interested in new and unusual concepts, and in the gastronomic cuisine, because sometimes ordinary restaurants are bored of their routine concept. Nevertheless

restaurant

“Black Room” is focusing more on the middle up class which is 51% out of 59.4%, can be seen table 4.

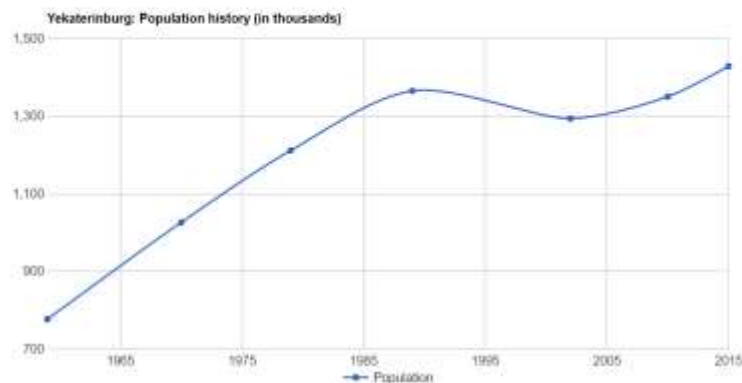
“Black Room” has an unusual concept which can attract the blind or visually impaired guests as well. Today in Russia there are more than 321 thousand blind and visually impaired people (Figure 9 and 10). In our restaurant, they will feel on a level with all the other guests thereby obtaining a certain satisfaction.

Annually in Yekaterinburg comes 675,000 tourists, who can also visit the restaurant “Black room”, as mentioned earlier the restaurant has a unique concept in the whole city thus offers no personal incentive only gastronomic cuisine but also an extraordinary and unique experience for our guests (Economy Yekaterinburg, 2011).

Figure 8:Population of Yekaterinburg

Question: **What is the population of Yekaterinburg?** Answer: Yekaterinburg (Екатеринбург), Russia (*Administrative unit*: Sverdlovsk (Свердловск)) - last known population is = **1 428 000** (year 2015). This was 0.995% of total [Russia population](#). If population growth rate would be same as in period 2010-2015 (+1.13%/year), Yekaterinburg population in 2017 would be: 1 460 606*.

Population history ^[1]



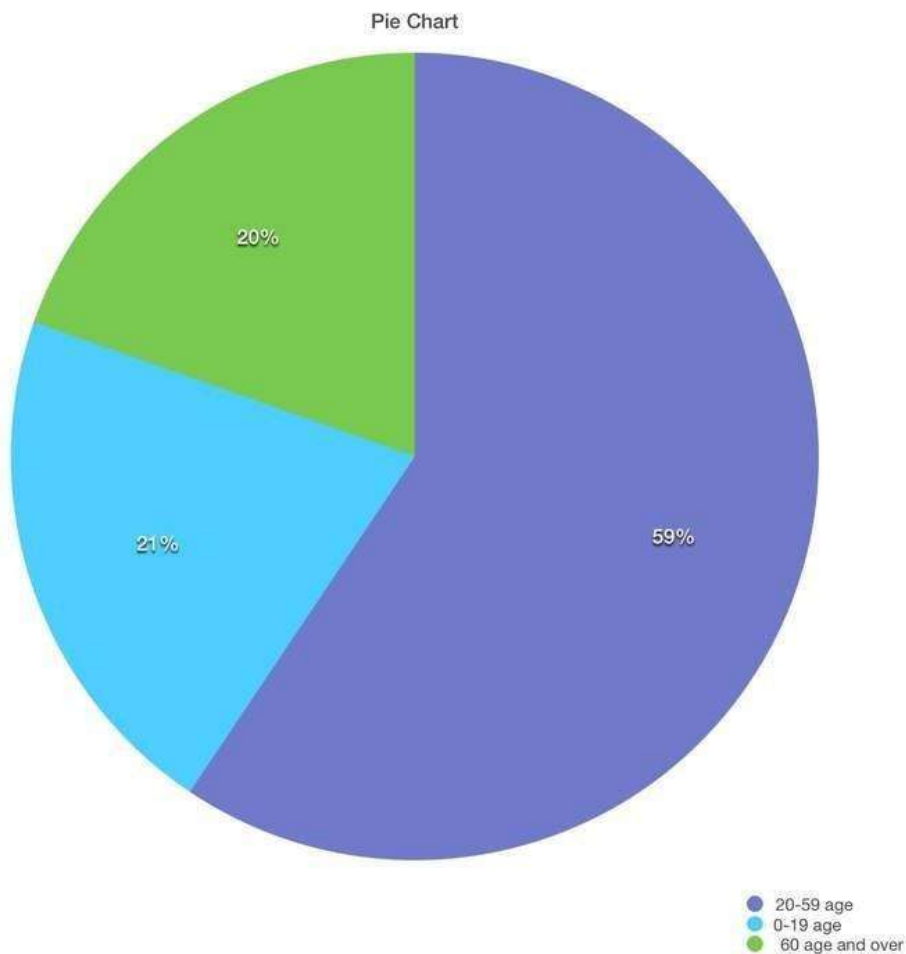
Annual population change

[1959-1970]	+2.56 %/year
[1970-1979]	+1.86 %/year
[1979-1989]	+1.2 %/year
[1989-2002]	-0.41 %/year
[2002-2010]	+0.53 %/year
[2010-2015]	+1.13 %/year

Source: Population of Yekaterinburg (2016) [online], available: <http://population.city/russia/yekaterinburg/> [accessed 10 October 2016].

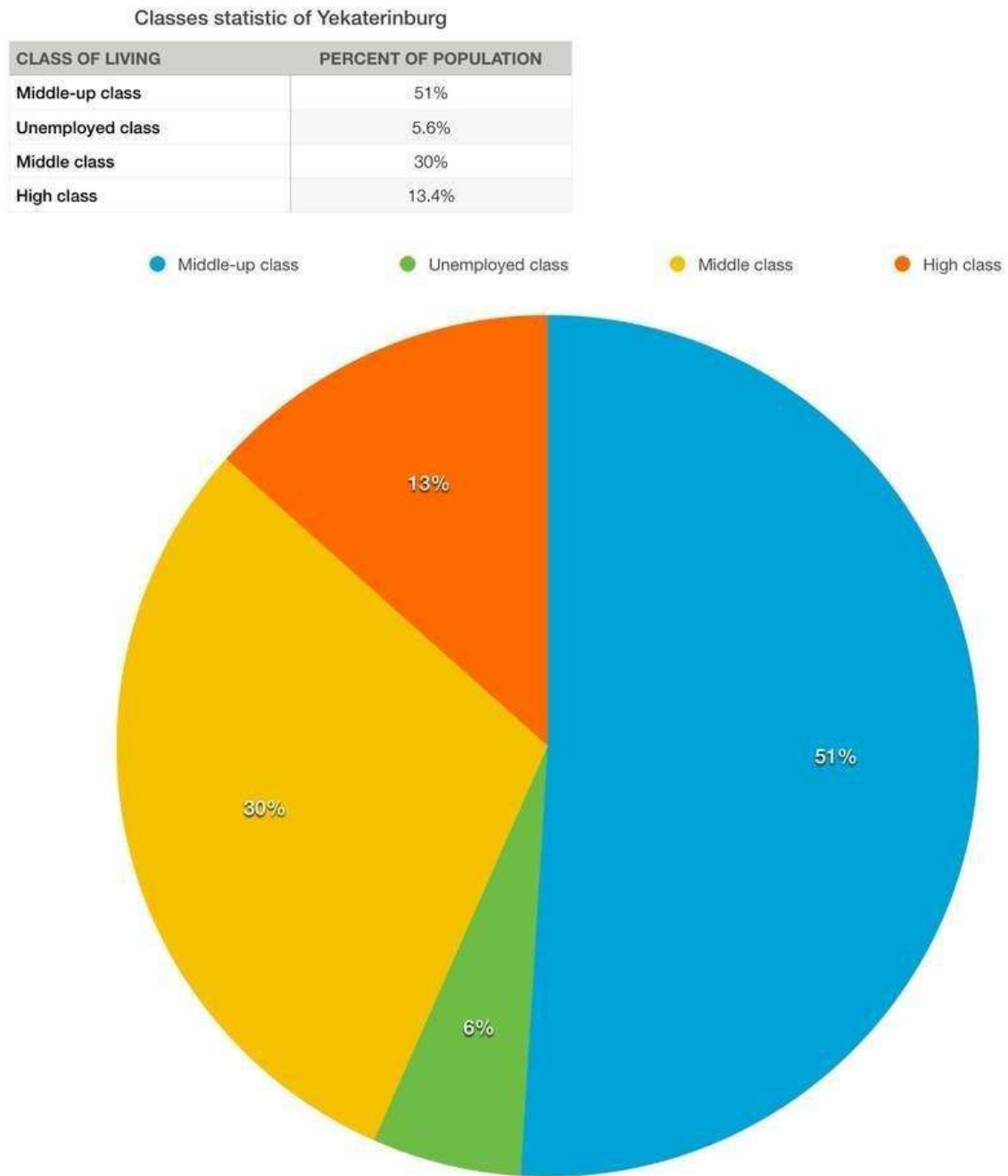
Table 3: Age statistic of Yekaterinburg

AGE OF THE POPULATION	PERCENT OF THE POPULATION
20-59 age	59,4%
0-19 age	21%
60 age and over	19,6%



Source: Official portal of Yekaterinburg (2016) Age Statistic [online], available: <http://translate.google.ru/translate?hl=en&sl=ru&u=http://www.ekburg.ru/&prev=search> [accessed 3 October 2016]

Table 4: Different classes of living in Yekaterinburg



Source: Official portal of Yekaterinburg (2016) Classes statistic of Yekaterinburg [online], available:<http://translate.google.ru/translate?hl=en&sl=ru&u=http://www.ekburg.ru/&prev=search> [accessed 3 October 2016].

Figure 9: Number of blind and visually impaired people in Russian, and CIS

[Elektrosonar - a device for orientation in space, a guide >](#)

Number of blind and visually impaired people in Russia, CIS and the world

According to the World Health Organization, worldwide there are about 39 million blind people and 246 million visually impaired. [1] According to some reports the number of recorded blind and visually impaired in Russia is 218 thousand persons. Out of them completely blind - 103 thousand. (data for 2009). Of this amount, 22% of young people of working age, ie, almost one in five of all blind and visually impaired. [2]

However, the precise statistics are almost impossible to find. In societies blind unofficially claim that the blind is actually much more. As a trivial example: patients with diabetes often go blind. But they almost never in a hurry to move into the category of the blind, because if they receive the status of the blind, then cease to receive insulin free. In addition, not all blind turn to Society for the Blind, the number of whose members and keep statistics. Many, for example, spend all their life in small towns, not knowing about the existence of such institutions. [3] And plenty of similar situations.

Let us analyze the global statistics.

In percentage terms, the number of visually impaired people in relation to the population of the earth (according to the UN) is:

- $39000000 / 7021836029 = 0.0055$ ÷ completely blind (or 0.55% of the population).
- $246000000 / 7021836029 = 0.035$ ÷ visually impaired (or 3.5% of the population).

The data in the United States: ACCORDING to A STUDY CDC in 2008. More than 3.4 million Americans are Legally blind Either or visually impaired. Of those, approximately 1.3 million Americans are legally blind. As of 2010, the US population is just over 300 million, so 1.3 million would equate to roughly 0.43% of the population being legally blind. 1.13% are visually impaired.

Thus, in the US the number of totally blind 0.43% of the total population, the number of visually impaired 1.13%. That is slightly different from those of the United Nations in the smaller side, but the figures are far from each other.

Number of blind and visually impaired people in Russia, based on the population of 141 930 000 (2011), given the global statistics and the fact that the number of people with disabilities in the percentage ratio is approximately the same in all countries, should be:

- **from 1,845,090 to 4,967,550 visually handicapped** (from 1.13% according to the United States to 3.5% according to the UN).
- **from 610 299 to 780 615 are blind** (from 0.43% according to the United States to 0.55% according to the UN).

Number of blind and visually impaired people in the CIS countries (sotruduzhistvo some states, formerly part of the USSR), based on the population of 277 million people, should be:

- **from 3.601 million to 9.695 million visually impaired** (from 1.13% according to the United States to 3.5% according to the UN).
- **from 1,191,100 to 1,523,500 fully blind** (from 0.43% according to the United States to 0.55% according to the UN).

By 2020, the number of blind people in the world could rise to 75 million people. [4]



Source: World Health Organization (2012) [online], available: <http://www.electrosonar.ru/home/blindness-in-russia-cis-usa-world> [accessed 6 October 2016]

Figure 10: Number of blind and visually impaired people in Russian, and CIS

Based on the decision of the World Health Organization (hereinafter WHO) November 13 - the International Day of the Blind, the global data, designed to draw people's attention to those who are permanently lost his sight and was in a difficult situation. The event is timed to the birthday of Valentin Haüy - founder of the world's first school for the blind and visually impaired children.

Today, in the world - approximately 124 million people who are blind. The WHO estimates that by 2020 this number could double. In our country, (Russia) show by statistics more than 50% of the Russian population have vision problems. On arrival at the school, among first-graders experiencing vision problems only 4%. By the discharge of the problem accompanied for 40% of senior pupils. In addition, in Russia from year to year increases the number of blind and visually impaired citizens. Today, according to official figures there are more than 275,000 blind and visually impaired people.

In the Khabarovsk region more than 300 people each year are visually impaired, of which 7% are children. It must be remembered that the only constant attention, support and mutual help such patients feel full and popular people. With a view to the timely identification of patients with visual impairments, are annual inspections dispensary in the region.

In 2012, free inspection of more than 32 thousand. Adults, more than 4.1 thousand. Children who are in difficult situations, about 12 thousand. Fourteen teenagers.

All patients identified with health problems, including on the part of the organs of vision, aimed at further examination and treatment specialists. Competent selection of eye doctor method of treatment has allowed many patients to restore vision or stabilize the existing violations.

Source: Ministry of Health (2016) [online], available: <https://zdrav.medkhv.ru/node/859> [accessed 6 October 2016].

4.4 Market Plan

4.4.1 Product

In the restaurant "Black Room", customers will be able to taste and enjoy the gastronomic cuisine, a large assortment of different wines and different kind of spirits as well (appendix 9.4). The establishment's concept is playing important role, because a lot of people would like to have a dinner or lunch in unusual atmosphere which is presented in the restaurant, "eat in the dark with blind waiters". Mostly all guests will remember this type of establishment, because of the unforgettable and unique experience.

4.4.2 Place

The restaurant "Black Room" is located in a luxury house on the first floor on the street Nikonova 6 (Figure 11). The building is located on the first line, has its own parking with automatic barrier. From metro "Dynamo" to the restaurant is three minutes' walk, the same for the public transport, thus creating easy access to the establishment for our guests. The restaurant is in the central part of the city.

Monthly rent is 207,000 rubles, air-conditioning, forced-air ventilation system, four telephone lines, internet, security and fire safety equipment included (Figure 12).

Figure 11;Location



Source: Google Earth, 2016

Figure 12:Rents Premises

For rent retail space in Yekaterinburg

[Home](#) > [Sverdlovsk Region](#) > [Yekaterinburg](#) > [Rent commercial real estate](#) > [Center](#) > Ad number 198801



Location	Characteristics of	Deal	Author	Advert
Sverdlovsk region Ekaterinburg Center Nicholas Nikonov st.	Sevice Cheap Total area: 198 sq.m.	Lease Rental price per month: 207,000 rubles.	Contact information: 89321290014, Julia Mozharovskaya Send a message to the author of this ad	Number: 198801 Views: 30 Posted: 11/02/2015 Photos: 7

For rent a room in a luxury 198m2 house on the street. Nikonov 6 on the first floor. First line.

* Elegant author's design renovation. Multilevel ceilings (height 2,5-3m), neon lights, Venetian plaster.

* There are 2 central entrance from the street. Nikonov.

* You can split into two separate areas: 128m2 and 78,4m2.

* Private parking with automatic barrier for 5-10 parking spaces directly in front of the room.

* Convenient location in the downtown area. Metro Dynamo three minutes, close to public transport.

* Place a sign, glazing from floor to ceiling, a large part of the facade in the central part of the house, a beautiful view from the windows.

* Air conditioning, forced-air ventilation system.

* 4 telephone lines, dedicated Internet access.

* Fully equipped, air-conditioned server.

* Security, alarm button.

* Ideal for beauty salon, shop furniture, banking, insurance, education, etc.

Source: Rosroel Property (2016) Rent [online], available:

<https://translate.google.ru/translate?hl=en&sl=ru&tl=en&u=http%3A%2F%2Fwww.rosreal.ru%2FEkaterinburg%2Fkommercheskaja%2F198801> [accessed 11 October 2016].

4.4.3 Price

As mentioned earlier, the restaurant is targeting middle up class people and blind and visually impaired people as well. Prices should generate some profit for the restaurant, but at the same time should compete with other establishments. Furthermore, the price should be reasonable and affordable for guests. The price of the dishes will depend on the composition of ingredients and the difficulty level of preparation. For wines and spirits prices may also vary depending on the quality and quantity. The average check at the restaurant "Black Room" can range from 2000-2500 rubles. In appendix 9.5 can be seen the cost control.

4.4.4 Promotion

Advertising is the information distributed by any means, in any form, addressed to indefinite people and aims to attract their attention, thereby forming or supporting interest in the product or service and promoting it on the market. There are different ways of dissemination advertising, for instance advertising through the social network such as Facebook.com, VK.com, Twitter.com and Tripadvisor.com. Every second person visits the social networks mostly, every day thus allowing very easy and quick to spread restaurant advertising. The second way would be to create a site, with good promotion of the site and update it regularly it can be an effective tool to attract new customers. On-site restaurant, guests can read the menu and reserve a table.

As mentioned earlier, our target market are blind people as well, and therefore the advertising will be distributed through radio. Moreover, the advertising of the restaurant will be distributed through local magazines in Yekaterinburg, which are distributed throughout the city in all directions. Thereby advertising which mentioned above will attract quite a lot of guests (Appendixes 9.1 and 9.2).

4.5 Operations Plan

4.5.1 Size and Design

The total area of the restaurant "Black Room" will reach 198 square meters. 100 meters will be set aside for the main area in absolute darkness, a bar in a bright room where guests can enjoy a variety of drinks and have a look on the menu before passing into a dark room and in the 100 square a guest bathroom will be included. In the main hall, will be located 10 tables, 3 tables with 6 seats and 7 tables with 4 seats, the total capacity will be reserved for 46 guests. The remaining 98 square meters are designed for the kitchen, warehouse, staff rooms and bathroom as well and a small office for accounting reports.

The design of the main hall will be in black tones, including tables, sofas, chairs and all the other equipment in order to create the deepest black room. In the bathrooms for the guests will be a small light to do not create unconvinced atmosphere. In the bright room where guests can read the menu and have a drink, the style of the area is modern and at the same time a have a small part of radical design, the whole room is divided into two colours: black and white or the light and the darkness thereby maintaining our unique concept (Figure 13).

Figure 13: Mood board of the whit



Source: Self-Crated, 2016

4.5.2 Furniture, Facilities and Equipment

Due to the fact that Executive Chef and his team specialize in gastronomic cuisine and that is why the kitchen should equip with all necessary facilities for quality cooking gourmet meals. All kitchen equipment will be purchased in the "Metro". Additionally, the necessary furniture and accessories for the main hall and the bar will be purchased in the store "IKEA".

4.5.3 Daily Operations

Daily operations for the restaurant "Black Room" will be ordinary daily activities: check booking tables online and offline, as many guests prefer to book a table via the web site and also those guests who arrive without reservations. The main task for the manager and waiters is: greeting the guests, provide them with the menu in the bright bar room, for the blind and visually impaired guests the waiters will bring it in the main room, so they can familiarize themselves with special menu in the Braille alphabet.

The restaurant will present four different types of menus: blue for seafood lovers, red menu for meat lovers, green menu for lovers of vegetarian cuisine and white menu for lovers of surprises, meaning that the guests will not know exactly which kind of dish they will serve to you, but before that, the waiter should clarify all preferences before taking the order. The restaurant

"Black Room" is focusing on the high level of service and that is why for each table will be given the waiter in case, if the guest will need something, be able to contact their so-called guide, thus, we create excellent and unforgettable experience for our guests.

5.0 Results and Analysis

5.1 Financial analysis

5.1.1 Break-Even analysis

Break-even is a very important and necessary step in the calculation of business (Schmidgall, 2011). It should be calculated to determine revenue and expenditure of the restaurant. The annual fixed cost for the restaurant “Black Room” is 14684560 rubles. Average selling price per unit would be duplicate 2502.5 RUB, thus is average price of a bill and for the variable cost it will be 889.76 RUB per unit (Image 17). Based on these figures, break-even point per year could be calculated and it has provided a result, which is equal to 9106 units per year. Therefor break-even point per month will be 759 units and 26 units will be per day (Figure 14). The meaning of this data is to do not make loss and care minus conductive to accomplish net income 0 without debt.

Figure 14: Calculation, Break-Even point

$$\text{Break-even point} = \frac{\text{AFC}}{\text{ASPPU} - \text{VCPU}}$$

$$\text{Annual Fixed Cost} = 14684560.00 \text{ RUB}$$

$$\text{Average Selling Price Per Unit} = 2502.5 \text{ RUB}$$

$$\text{Variable Cost Per Unite} = 889.76 \text{ RUB}$$

$$\text{Break Even Point Per Year} = \frac{14684560}{2502.5 - 889.76} = 9106 \text{ units}$$

$$\text{Break Even Point per month} = 9106/12 = 759 \text{ units}$$

$$\text{Break Even Point per day} = 759/30 = 26 \text{ units}$$

Source: Self-Created, 2016

5.1.2 Financial viability

Financial stability of the restaurant is high enough to achieve all the goals and long-term prospects for the future. Monthly income of the establishment will be 7857310.4 rubles, which will lead to net profit, which will be equal to 94287724.7 rubles a year (Table 5, Income Statement). The company's success depends on the correct distribution of funds, considering possible risks. Table 5: Income Statement

	Y1	Y2	Y3
Revenue			
Gross sales	142492350.00 RUB	146737420.5 RUB	151139543.115 RUB
Cost of sales	-26899566.00 RUB	-28567785.00 RUB	-31567892.74 RUB
Gross profit	115592784 RUB	118169635.5 RUB	119571650.375 RUB
Expenses			
Payroll and expenses			
Salaries	7182720.00 RUB	7182720.00 RUB	7182720.00 RUB
NDFL	1073280.00 RUB	1073280.00 RUB	1073280.00 RUB
Total payroll and expenses	8256000.00 RUB	8256000.00 RUB	8256000.00 RUB
Other direct cost			
F&B supply	1034555.76 RUB	987567.00 RUB	1206799.00 RUB
Utilities	960000.00 RUB	983000.00 RUB	896000.00 RUB
Total other direct cost	1994555.76 RUB	1970567.00 RUB	2102799.00 RUB
Gross operating profit	105342228.2 RUB	107943068.5 RUB	116643251.375 RUB
Other fixed cost			
Payroll taxes	8256000.00 RUB	8256000.00 RUB	8256000.00 RUB
Rent	2484000.00 RUB	2484000.00 RUB	2484000.00 RUB
Marketing	185047.52 RUB	185047.52 RUB	185047.52 RUB
Total other fixed cost	10925047.52 RUB	10925047.52 RUB	10925047.52 RUB
Profit before tax	94417180.68 RUB	97018020.98 RUB	105718203.86 RUB
Taxes	129456.00 RUB	129456.00 RUB	129456.00 RUB
Net income	94287724.68 RUB	96888564.98 RUB	105588747.86 RUB

Source: Self-Created, 2016

5.1.3 Financial analysis

Financial forecast has been calculated by manager of the restaurant "Black Room" conducive to insure feasibility of the business. The financial implementation was predicting by using income statement, cash flow and balance sheet (Tables 5, 6 and 7, calculations). Net income demonstrated that the revenue of the restaurant in 2016 will be 94287724.68 RUB and the next two years will grow by 6% in comparison with the first year will be equal to 96888564.98 RUB Y2 and for Y3 is 105588747.86 RUB (Table 18, income statement). The revenue is quite high, indicating the success of the establishment. In addition, it was found out that the restaurant "Black Room" has enough money for all the necessary items.

Table 6:Balance Sheet

	Y1	Y2	Y3
Current assets			
Cash	8000000.00 RUB	8240000.00 RUB	8487200.00 RUB
Inventory	1233796.45 RUB	1098765.00 RUB	1256787.00 RUB
Fixed assets			
Prepaid expenses	51000.00 RUB	40000.00 RUB	40000.00 RUB
Equipment	1437356.00 RUB	1149884.8 RUB	862413.6 RUB
Furniture	396780.00 RUB	295824.00 RUB	221868.00 RUB
Accumulated depreciation (equipment)	-287471.2 RUB	-287471.2 RUB	-287471.2 RUB
Accumulated depreciation (furniture)	-73956.00 RUB	-73956.00 RUB	-73956.00 RUB
Total assets	10757505.25 RUB	10463046.6 RUB	10506841.4 RUB
Liabilities			
Accounts payable	567934.88 RUB	794101.00 RUB	684988.00 RUB
Total liabilities	567934.88 RUB	794101.00 RUB	684988.00 RUB
Owner's equity			
Capital	10189570.37 RUB	9668945.6 RUB	9821853.4 RUB
Total liabilities and owner's equity	10757505.25 RUB	10463046.6 RUB	10506841.4 RUB

Source: Self-Created, 2016

Table 7:Cash flow statement

Cash flow Statement

	Y1	Y2	Y3
Starting cash	RUB 0.00	92098154.31 RUB	95459620.2 RUB
Cash-In			
Net income	94287724.68 RUB	96888564.98 RUB	105588747.86 RUB
Add depreciation (equipment)	287471.2 RUB	287471.2 RUB	287471.2 RUB
Add depreciation (furniture)	73956.00 RUB	73956.00 RUB	73956.00 RUB
Increase liabilities	567934.88 RUB	794101.00 RUB	684988.00 RUB
Total Cash-In	95217086.76 RUB	98044093.2 RUB	106635163.1 RUB
Cash-Out			
Increased inventory	-1233796.45 RUB	-1098765.00 RUB	-1256787.00 RUB
Equipment	-1437356.00 RUB	-1149884.8 RUB	-862413.6 RUB
Furniture	-396780.00 RUB	-295824.00 RUB	-221868.00 RUB
Prepaid expenses	-51000 RUB	-40000.00 RUB	-40000.00 RUB
Total Cash-Out	-3118932.45 RUB	-2584473.00 RUB	-2381068.6 RUB
Ending capital	92098154.31 RUB	95459620.2 RUB	104254094.5 RUB

Source: Self-Created, 2016

5.2 Investment request

5.2.1 The amount request

To translate ideas into reality “to open a restaurant Black Room”, the start-up cost has is 3523587.52 RUB. Annual amount that will cover all costs, staff salaries and taxes is 19 136 658 RUB (Table 8, Start-Up). The investment will be made from the owner’s family that is interested in this idea. With the successful promotion of the restaurant, the entire amount will be refunded after a certain amount of time.

Table 8:Start-Up Cost

Start-Up cost

Rent Cost	RUB 207000.00
Labor Cost	RUB 598560.00
Marketing	RUB 65047.52
Equipment	RUB 1437356.00
Furniture	RUB 396780.00
Utilities	RUB 80000.00
Redecorating walls and windows	RUB 30000.00
Package of Documents	RUB 132000.00
NDFL	RUB 89440.00
PF	RUB 206400.00
FSS	RUB 297216.00
ENVD	RUB 10788.00
Total	RUB 3523587.52

Source: Self-Created, 2016

5.2.2 Risk Factors

When opening any business, the owner must consider all possible risks that could affect it. Entrepreneur can have a lot of goals and plans but unfortunately not all of them can be realized, for example, most restaurants do not stretch over 3 years because of competition, poor quality of service (illiterate employee's selection), or because of the budget and so on. Therefore, in this situation it is necessary to evaluate all internal and external factors that can adversely affect or lead to failure.

5.2.3 Exit strategy

The owner of the restaurant "Black Room" has a unique and unforgettable concept in the whole city. In case if the owner decides to go out of business, the restaurant can be fully sold to another owner who is interested in further development of the business, including everything and even employees, who wants to stay with a new owner. The establishment can be sold in part, the sale of furniture and all the equipment, but in this case, the owner will get much less money than in the previous method.

6.0 Recommendation

Based on the business plan that the founder has created it's plain to see that the idea of the 'Black Room' restaurant is unique and interesting. Each guest will be able to plunge into the world of the senses. Sighted people will focus on taste and smell thus learning tactile and olfactory function, for blind people "Black Room" is the perfect place to visit and enjoy the gastronomic cuisine, additionally, there they could find all necessary conditions for them. The founder has all chances to open this kind of restaurant, due to the reason that in this business plan she covered all factors, aspects, everything that is necessary for opening such as restaurant. Money is the first and main problem that the owner needs to be focused on, a business plan created to find investors, but sometimes the amount of money asked for the business is huge and unfortunately not everyone will invest or provide with a whole amount of it, in this case as a recommendation, the owner needs to convince investors to come up with a unique idea, considering all factors which could easily affect the business, and ensure that the business will bring profit in some period of time (net income). In terms of profit and developing of the Black Room restaurant the owner has no doubt, since all the necessary factors that she has to take into consideration were explained in the theoretical and practical parts, despite these all, it is really important to understand that on the paper it is one thing and in the real work it's another, that's why it's necessary to take into account that the establisher needs to follow the business plan, double check all the time and understand the risks of it. Working in the dark is not easy, as planned working with blind people also need to take into consideration that they could be afraid at the beginning and maybe you will need a psychologist for them, just to support and even for some of the guest because you never know what could happen with the people in the dark.

Everything that the establisher needs for this business she has, all statistics, calculation, planning and etc. explained and covered above. With desire and inspiration everyone is able to do whatever they prefer, same in this situation, all necessary tools you have and business plan is ready your main goal is to find investors, establish it and make it real.

7.0 Conclusion

To sum up the work that creator have been done, can be seen that main goal of the diploma thesis was to create a business plan for start-up business, restaurant 'Black Room' in Russia, Yekaterinburg. Moreover, the business plan for the start-up businesses is playing a huge role due to the reason that it helps the owner consider all pros and cons in realistic way, additionally, it is guide the company for the future developing and success. This document provides with all necessary aspects that founder would need it to establish this business, due to the fact that it enables to analyse the market of a certain industry, demand for this product/service, strategy, ideal location, organisational aspects and marketing plan. All of these factors are most helpful one for identifying potential risks.

This business plan contains two main parts — theoretical and practical, in the first part the author explain all factors in terms of business plans, different types of them, how their developing and which steps establisher has to follow to found the business. Based on the theory different business plans have different structure and steps, mainly it depends if it's start-up or improvements/changing the strategy of existing company. In this particular business plan the author was focused on the business plan for start-up due to the fact that 'Black Room' restaurant is a new company. Both parts are connected between each other, the whole practical section was based on the literary data from the theoretical part. In the practical part the establisher was describing the history of the company, analysis of the market, potential clients, marketing research, financial analysis as well in order to estimate start-up costs and make a forecasting to see if the company could turn profitable.

In conclusion, based on all of the above, the following proceeds, if the establisher would follow all steps and considering all information in this document the project will work successfully with future development. In the evaluation of this business plan there are several points that clearly explain the future developing of the project (financial part, operational part, marketing mix, product/service itself). In terms of the risk, the establisher needs to be ready to solve any problems that the business could meet while growing and developing. In custody, this business plan for the establishment 'Black Room' restaurant present that this project is feasible and economically viable.

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9.0 Appendices

9.1 Typography

The price which his offered by typography (translated in English)

Elements of corporate style		
15		
16	Product Type	Price
17	Logo, graphic element	5000
18	Corporate identity (logo, business cards, envelopes, forms, folders)	6000
19	Letterhead	400
20	Envelope	350
21	Folder (4 + 0)	1200
22		
23	Artwork printed products	
24		
25	Product Type	Price
26	Flyer A4 (4 + 0)	1100
27	Flyer A4 booklet (4 + 4)	1800
28	Flyer A5 (4 + 0)	700
29	Flyer A5 (4 + 4)	1000
30	Poster, poster A3	1600
31	Poster, poster A2	2400
32	Sticker price tag discount card	450
33	Invitation card, flyer (A5, Euro / 4 + 0)	700
34	Invitation card, flyer (A5, Euro / 4 + 4, 4 + 1)	1000
35	Diploma, certificate	900
36	Shield 3x6 m	4000

Source: Tipografia for you (2016) Price for advertising [online], available: <https://translate.google.ru/translate?hl=en&sl=ru&tl=en&u=http%3A%2F%2Fwww.tdvas.ru%2F> [accessed 4 September 2016].

9.2 Yekaterinburg's radio

ПАКЕТ «ЖЕЛАННЫЙ КЛИЕНТ»
Радио СИ + Пилот, 3000 секунд за 120 000 руб.

Стоимость с прайсовыми скидками – 196 000 р. **СКИДКА 35 %**

Хронометраж ролика: 30 сек
Количество выходов: 100
По 50 выходов на каждой станции:

Радио СИ – до 10 дней
Пилот – 5 дней (10 раз в день)

Время трансляции: будние дни, с 10 до 17 часов

Рекламная кампания по этому предложению рассчитана на людей, которые слушают радио днем в офисах и автомобилях **в рабочее время с 10 до 17 часов.**

Это офисные работники, служащие, предприниматели, руководители, с доходом выше среднего, возраст 30-50 лет (радио СИ), 25-35 (радио Пилот).

Russian English

RUSSIAN

«ЖЕЛАННЫЙ ПАКЕТ КЛИЕНТ» Радио Си Пилот, 3000 секунд за 120 000 руб. Стоимость с прайсовыми скидками-196 000 р. СКИДКА 35% Хронометраж ролика: 30 сек Количество выходов: 100 По 50 выходов на каждой станции: Радио СИ-до 10 дней Пилот-5 дней (10 раз в день) время трансляции: будние дни, с 10 до 17 часов Рекламная кампания по этому предложению рассчитана на людей, которые слушают радио днем в офисах и автомобилях в рабочее время с 10 до 17 часов. Это офисные работники, руководители, с доходом предприниматели, служащие, выше среднего, возраст 30-50 лет (радио СИ), 25-35 (радио Пилот).

-ZHELANNYY PAKET KLIYENT- Radio Si Pilot, 3000 sekund za 120 000 rub.Stoimost' s praysovymi skidkami-196 000 r.SKIDKA 35% Khronometrazh...

ENGLISH

"I wish the client package" Radio C Pilot, 3000 seconds for 120 000 rubles. Price with discount price-list-196 000 rub. Save 35% Timing roller 30 seconds Number of outputs: 100 50 outputs at each station: Radio SI-10 pilot days 5 days (10 times a day) the broadcast: weekdays from 10 to 17 hours advertising campaign on the the proposal is designed for people who listen to the radio day in offices and cars during working hours from 10 to 17 hours. This office workers, managers, with an income of entrepreneurs, employees, higher than the average age of 30-50 years (radio SI), 25-35 (Radio Pilot).

Source: Pilot FM (2016) [online],

available:<https://translate.google.com/translate?sl=ru&tl=en&js=y&prev=t&hl=en&ie=UTF-8&u=http%3A%2F%2Fpilotfm.ru%2Farticles%2Fadvert%2Fizg-razm&edit-text=> [accessed 4 September

9.3 Salaries per month included all necessarily taxation

	March						кол-во работников
	Зп.пл	НДФЛ	ПФ	ФСС			
		13	22	5,1	2,9	0,2	
Bartender	24000	3120	5280	1224	696	48	*2
Waiters	20000	2600	4400	1020	580	40	*12
F&B Managers	40000	5200	8800	2040	1160	80	*1
Accounting Manager	55000	7150	12100	2805	1595	110	*1
Dishwashers+Cleaners	15000	1950	3300	765	435	30	*4
Executive Chef	60000	7800	13200	3060	1740	120	*1
Sous-Chef	35000	4550	7700	1785	1015	70	*1
Cook Chefs (line)	25000	3250	5500	1275	725	50	*6
ИТОГО	27600	35620	60280	13974	7946	548	

НДФЛ 13 -это налог на доходы физических лиц $24000 \cdot 13/100=3120$
 ПФ 22 это страховые взносы на обязательное пенсионное страхование страховую часть $24000 \cdot 22/100=5280$
 ПФ 5,1 это страховые взносы на обязательное медицинское страхование $24000 \cdot 5,1/100=1224$
 ФСС 2,9 это взносы от временной нетрудоспособности и материнства $24000 \cdot 2,9/100=696$
 ФСС 0,2 взносы от несчастных случаев $24000 \cdot 0,2/100=48$

НДФЛ,ПФ,ФСС оплатится до 15 числа месяца следующего за отчетным, т.е за январь оплачиваем налоги до 15 февраля

Translated in English

March							Number of employees
3	Salaries	PIT	PF		FSS		
4		13	22	5.1	2.9	0.2	
5	Bartender	24000	3120	5280	1224	696	* 2
6	Waiters	20000	2600	4400	1020	580	* 12
7	F & B Managers	40000	5200	8800	2040	1160	* 1
8	Accounting Manager	55000	7150	12100	2805	1595	* 1
9	Dishwashers + Cleaners	15000	1950	3300	765	435	* 4
10	Executive Chef	60000	7800	13200	3060	1740	* 1
11	Sous-Chef	35000	4550	7700	1785	1015	* 1
12	Cook Chefs (line)	25000	3250	5500	1275	725	6 *
13							
14	TOTAL	27600	35620	60280	13974	7946	548
15							
16							
17							
18	PIT 13 is a tax on personal income $24,000 \cdot 13/100 = 3120$						
19	PF 22 is the insurance premiums for compulsory pension insurance insurance part $24000 \cdot 22/100 = 5280$						

Source: Self-Created, 2016

9.4 Menu of the Restaurant “Black Room”

9.5 Cost of Goods sold

White menu:

Appetizer:

1.0 Spicy Salad of Cucumber

Price for the menu 1100 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Cucumber	500gr.	154 RUB	1,5kg.	462 RUB
Sold	1kg.	66 RUB	4gr.	0.264 RUB cents
Vinegar	150ml.	229 RUB	5ml.	7.6 RUB
Sugar	1kg.	56 RUB	5gr.	0.325 RUB cents
Red pepper	8gr.	94 RUB	3gr.	35.35 RUB
Garlic	50gr.	25 RUB	3gr.	1.5RUB
Total appetizer cost				507.64 RUB

2.0 Roll Beijing

Price for the menu 640 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Speak	1kg.	379 RUB	59gr.	22.3 RUB
Zander	1kg.	599 RUB	100gr.	59.9 RUB
Eggs	10 eggs	49 RUB	4 eggs	19.6 RUB
Starch	500gr.	161 RUB	10gr.	3.2 RUB
Sesame oil	250ml.	436 RUB	5ml.	8.7 RUB
Ginger	1kg.	301 RUB	5gr.	1.5 RUB
Onion	1rg.	35 RUB	6gr.	0.21 RUB cents
Total appetizer cost				115.4RUB

3.0 Spring Rolls with chicken

Price for the menu 890 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Soy sauce	635ml.	235 RUB	6ml.	2.2 RUB
Oyster sauce	125ml.	675 RUB	4ml.	21.6 RUB
Starch	500gr.	161 RUB	3gr.	0.9 RUB cents
Chicken Breast	450gr.	175 RUB	125gr.	48.6 RUB
Bamboo	250gr.	230 RUB	125gr.	115 RUB
Dried mushrooms	1kg.	303 RUB	50gr.	15.1 RUB
Green onion	100gr.	37 RUB	60gr.	22.2 RUB
Oil	3L.	270 RUB	1l.	90 RUB
Lists (to wrap)	100 pieces	347 RUB	8 lists	29.9 RUB
Total appetizer cost				345.5 RUB

Main course:

1.0 Ferghana pliaf

Price for the menu 1800 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Lamb	1kg.	695 RUB	1kg.	695 RUB
Rice	1rg.	78 RUB	1kg.	78 RUB
Oil	3L.	270 RUB	300ml.	27 RUB
Carrots	1kg.	33 RUB	1kg.	33 RUB
Onion	1rg.	35 RUB	600gr.	21 RUB
Garlic	50gr.	25 RUB	4gr.	2 RUB
Zira	240gr.	268 RUB	3gr.	3.35 RUB
Red pepper	8gr.	94 RUB	7gr.	82.25 RUB
Total main course cost				941.6 RUB

2.0 Grilled Walleye with zest

Price for the menu 980 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Zander	1kg.	599 RUB	200gr.	119.8 RUB
Oil	3L.	270RUB	25ml.	2.25 RUB
Dill	100gr.	18 RUB	20gr.	3.6 RUB
Black pepper	36gr.	251 RUB	15gr.	104.6 RUB
Dry white wine	750ml.	468 RUB	70ml.	43.6 RUB
Sold	1rg.	66 RUB	7gr.	0.4 RUB cents
Total main course cost				274.3RUB

4.0 Chicken drumstick with prunes in a sour tangerine sauce

Price for the menu 1100 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Chicken drumsticks	1kg.	170 RUB	800gr.	136 RUB
Mandarins	1kg.	198 RUB	250gr.	49.5 RUB
Prune	440gr.	260 RUB	200gr.	118.2 RUB
Sold	1kg.	66 RUB	5gr.	0.3 RUB
Chile	8gr.	94 RUB	5gr.	58.7 RUB
Cinnamon	79gr.	83 RUB	3gr.	3.1 RUB
Oil	3L.	270 RUB	200ml.	18 RUB
Total main course cost				383.8 RUB

Desserts:

1.0 Jamaican banana cupcake

Price for the menu 670 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Flour	1kg.	55 RUB	500gr.	27.5 RUB
Baking powder	450gr.	76 RUB	15gr.	2.5 RUB
Sold	1kg.	66 RUB	4gr.	0.3 RUB cents
Nutmeg	18gr.	132 RUB	6gr.	44 RUB
Banana	1kg.	80 RUB	560gr.	44.8 RUB
Butter	180gr.	78.5 RUB	150gr.	65.4 RUB
Vanilla sugar	1kg.	232 RUB	125gr.	29 RUB
Eggs	10 eggs	49 RUB	2egg.	9.8 RUB
Raisins	300gr.	63 RUB	150gr.	31.5 RUB
Nuts	1kg.	334 RUB	50gr.	16.7 RUB
Total dessert cost				270.6RUB

2.0 Grilled Peaches within raspberry sauce

Price for the menu 390 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Peaches	1kg.	182RUB	220gr.	40 RUB
Raspberry	125gr.	287 RUB	200gr.	726.4 RUB
Sinamon	79gr.	83 RUB	7gr.	7.3 RUB
Sugar	1kg.	56 RUB	5gr.	0.28 RUB
Rome	750ml	968RUB	5ml.	6.45 RUB
Lemon juice	1L.	129RUB	8ml.	1 RUB
Mint leaves	150gr.	87 RUB	2gr.	1.16 RUB
Total dessert cost				78.59 RUB

Red menu:

Appetizer:

1.0 Chicken liver mousse

Price for the menu 650 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Onion	1kg.	35 RUB	340gr.	11.9 RUB
Chicken liver	315gr.	52RUB	600gr.	99 RUB
Herbs	85gr.	46RUB	10gr.	5.4 RUB
Black peeper	36gr.	251 RUB	3gr.	20.9 RUB
Sold	1kg.	66 RUB	5gr.	0.33 RUB cents
Cognac	500ml.	655RUB	10ml.	13.1 RUB
Butter	180gr.	78.5 RUB	150gr.	65.4 RUB
Cream	500ml.	48 RUB	150ml.	14.4 RUB
Total appetizer cost				230.43 RUB

3.0 Vegetable Dish

Price for the menu 1450 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Eggplant	5gk.	290 RUB	500gr.	29 RUB
Sweet peeper	1kg.	195 RUB	500gr.	97.5 RUB
Tomatoes	400gr.	199.90	500gr.	249.9 RUB
Red peeper	8gr.	94 RUB	5gr.	58.75 RUB
Garlic	50gr.	35 RUB	4gr.	2 RUB
Olive oil	500ml.	410 RUB	10ml.	8.2 RUB
Sold	1kg.	66 RUB	5gr.	0.33 RUB
Black peeper	36gr.	251 RUB	3gr.	20.9 RUB
Total appetizer cost	100gr.	190 RUB	3gr.	466.58UB

4.0 Hummus

Price for the menu 380 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Peas	500gr.	152 RUB	25gr.	7.6 RUB
Sesame paste	350gr.	430 RUB	20gr.	24.57 RUB
Lemon juice	1L.	129 RUB	50ml.	6.45 RUB
Garlic	50gr.	35 RUB	2gr.	1.4 RUB
Sold	1kg	66 RUB	4gr.	0.26 RUB cents
Olive oil	500ml.	410 RUB	15ml.	12.3 RUB
Zira	100gr.	190 RUB	3gr.	5.7 RUB
Total appetizer cost				58.28 RUB

Main Course:

1.1 Beef Steak with valentine's sauce

Price for the menu 1230 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Young beef	1.5kg.	1.139 RUB	250gr.	190 RUB
Olive oil	500ml.	537 RUB	20ml.	21.48 RUB
Butter	200gr.	96 RUB	60gr.	28.8 RUB
Shallots onion	1kg.	150 RUB	280gr.	42 RUB
Tomatoes	400gr.	199.9 RUB	120gr.	59.97 RUB
Lemon juice	1L.	129 RUB	10ml.	1.29 RUB
Sold	1kg.	66 RUB	5gr.	0.33 RUB
Fresh peeper	36gr.	251 RUB	4gr.	27.8 RUB
Parsley	100gr.	46 RUB	30gr.	13.8 RUB
Total main course cost				385.47 RUB

2.0 Pork in a mixture of spices

Price for the menu 680 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
White soy sauce	635ml.	235 RUB	10ml.	3.7 RUB
Black soy sauce	150ml.	98.99 RUB	5ml.	3.3 RUB
Sugar	1kg.	56 RUB	5gr.	0.28 RUB
Rice wine	600ml.	981 RUB	5ml.	8.2 RUB
Starch	500gr.	161 RUB	4gr.	1.3 RUB
Pork (fillet)	1kg.	290 RUB	375gr.	108.8 RUB
Oil	1L.	90 RUB	750ml.	67.5 RUB
Sold	1kg.	66 RUB	7gr.	0.5 RUB
Seasonings Usyanmyan	350gr.	220 RUB	2gr.	1.3 RUB
Black peeper	36gr.	251 RUB	4gr.	27.8 RUB
Total main course cost.				222.8 RUB

5.0 Chicken flavored rabbit

Price for the menu 780 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Chicken	500gr.	187 RUB	300gr.	112.2 RUB
Garlic	50gr.	25Rub	3gr.	1.5 RUB
Sold	1kg.	66 RUB	4gr.	0.27 RUB
Soy sauce	150ml.	99 RUB	13ml	8.6 RUB
Onion	1kg.	35 RUB	24gr.	0.84 RUB
Cream	500ml.	48 RUB	150ml.	1.2 RUB
Lard	350gr.	120 RUB	20gr.	6.9 RUB
Herbs	85gr.	46 RUB	5gr.	2.7 RUB
Total main course cost				134.3 RUB

6.0 Duck with oranges

Price for the menu 1150 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Duck	1kg.	290 RUB	250gr.	72.5 RUB
Oranges	1kg.	167 RUB	400gr.	66.8 RUB
Beet	1kg.	86 RUB	150gr.	12.9 RUB
Sugar	1kg.	56 RUB	4gr.	0.25 RUB
Rosemary	150gr.	198 RUB	18gr.	23.8 RUB
Sold	1kg.	66 RUB	4gr.	0.33 RUB
Olive oil	500ml.	410 RUB	250ml.	205 RUB
White pepper	100gr.	200 RUB	5gr.	10 RUB
Total main course cost				391.6 RUB

Dessert:

1.0 Citric Ricotta

Price for the menu 420 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Ricotta	280gr.	183 RUB	180gr.	53.4 RUB
Sugar	1kg.	56 RUB	16gr.	0.9 RUB
Grated Zest (lemon)	1kg.	1100 RUB	6gr.	6.6 RUB
Eggs	10 eggs	49 RUB	1 eggs	4.9 RUB
Dates	1kg.	180 RUB	20gr.	3.6 RUB
Limon juice	1L.	129 RUB	30ml.	3.9 RUB
Fine-grained sugar	500gr.	220 RUB	21gr.	9.24 RUB
Total dessert cost				82.6 RUB

2.0 Tiramisu with strawberries

Price for the menu 460 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Eggs	10eggs	49 RUB	1egg	4.9 RUB
Sugar	1kg	56 RUB	35gr.	1.96 RUB
Mascarpone	250gr.	240 RUB	40gr.	9.6 RUB
Cream (35%)	200ml.	96 RUB	20ml.	9.6 RUB
Savoyard	400gr.	243.2 RUB	3gr.	1.9 RUB
Fresh strawberries	250gr.	150 RUB	50gr.	30 RUB
Basil	1kg	850 RUB	2gr.	1.7 RUB
Olive oil	500ml.	410 RUB	2ml.	1.6 RUB
Strawberries juice	150ml.	197 RUB	30ml.	39.4 RUB
Total dessert cost				100.66 RUB

3.0 Chocolate Tortini

Price for the menu 380 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Butter	180 RUB	78.5 RUB	21.7 gr.	9.5 RUB
Sugar	1kg	56 RUB	41.7 gr.	2.4 RUB
Eggs	10 eggs	49 RUB	1 egg	4.9 RUB
Cocoa powder	400gr.	67.9 RUB	25gr.	4.3 RUB
Flour	1kg	480 RUB	25gr.	12 RUB
Total dessert cost				33.1 RUB

Blue menu:

Appetizer:

1.0 Mozzarella in a Carriage

Price for the menu 650 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Bread	500gr.	42.3 RUB	200gr.	15.4 RUB
Mozzarella	250gr.	157 RUB	150gr.	94.2 RUB
Ham	200gr.	115 RUB	120gr.	69 RUB
Eggs	10eggs	1 egg	1 egg	4.9 RUB
Milk	1L.	67 RUB	10ml	6.7 RUB
Olives oil	500ml	410 RUB	5ml.	4.1 RUB
Crackers	350gr.	53 RUB	23gr.	3.5 RUB
Total appetizer cost				197.8 RUB

2.0 Insalata di cipolle rosse

Price for the menu 560 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Tuna	185gr.	307 RUB	55gr.	91.3 RUB
Mozzarella	250gr.	157 RUB	37.5gr	23.5 RUB
Olives	350gr.	110 RUB	23gr.	7.3 RUB
Tomatoes	1kg.	198 RUB	170gr.	33.7 RUB
Onion	1kg.	35 RUB	40gr.	1.4 RUB
Black peeper	36gr.	251 RUB	5gr.	34.8RUB
Olive oil	1L.	410 RUB	10ml	4.9 RUB
Sold	1kg.	66 RUB	4gr.	0.27 RUB
Dried oregano	200gr.	140 RUB	7gr.	4.9 RUB
Total appetizer cost				201.6RUB

3.0 Gentle herring oil

Price for the menu 380 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Herring fillet	1kg.	160 RUB	180gr.	28.8 RUB
Onion	1kg.	35 RUB	70gr.	2.45 RUB
Butter	180gr.	78.5 RUB	100gr.	43.6 RUB
Oil	1L.	90 RUB	30ml.	2.7 RUB
Lemon juice	1L.	129 RUB	8ml.	1 RUB
Total appetizer cost				78.6 RUB

Main course:

1.0 Octopus stew in their own juice

Price for the menu 980 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Octopus	1kg.	540 RUB	300gr.	162 RUB
Garlic	50gr.	25 RUB	3gr.	1.5 RUB
Tomatoes	1kg.	198 RUB	180gr.	35.7 RUB
Black peeper	36gr.	251 RUB	4gr.	27.9 RUB
Vegetables bouillon	1L.	320 RUB	200ml.	64 RUB
Total main course cost				291.1RUB

2.0 Skewers of walleye

Price for the menu 1020 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Zander	1kg.	600 RUB	230gr.	138 RUB
Spicy peeper	1kg.	40 RUB	3gr.	0.12 RUB
Ginger	100gr.	89 RUB	2gr.	1.78 RUB
Garlic	50gr.	25 RUB	3gr.	1.5 RUB
Onion	1kg.	35 RUB	30gr.	1.05 RUB
Lemon juice	1L.	129 RUB	6ml.	0.8 RUB
Herbs	85gr.	46 RUB	8gr.	4.4 RUB
Sold	1kg.	66 RUB	4gr.	0.27 RUB
Black peeper	36gr.	251 RUB	4 gr	27.9 RUB
oil	1L.	90 RUB	120ml.	10.8 RUB
Coriander	20gr.	71 RUB	3gr.	10.65RUB
Total main course cost				197.27UB

3.0 Escalope of mullet

Price for the menu 890 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Vegetables bullion	1L.	320 RUB	50ml.	16 RUB
Dry white wine	750ml.	468 RUB	25ml.	15.6 RUB
Mullet	1kg.	450 RUB	300gr.	135 RUB
Mushrooms	500gr.	270 RUB	125gr.	67.5 RUB
Wheat flour	1kg.	34.40 RUB	15gr.	0.5 RUB
Garlic	50gr.	25 RUB	1gr.	0.5 RUB
Sold	1kg.	66 RUB	5gr.	0.33 RUB
Parsley	100gr.	14 RUB	4gr.	0.6 RUB
Olive oil	500ml.	410 RUB	20ml	16.4 RUB
Pink peeper	135gr.	147 RUB	4gr.	4.4 RUB
Total main course cost				256.83 RUB

Dessert:

1.0 Tiramisu

Price for the menu 590 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Eggs	10eggs	49 RUB	1egg	4.9 RUB
Mascarpone	250gr.	240 RUB	100gr.	96 RUB
Coffee	500gr.	347 RUB	75gr.	52.05 RUB
Savoyard	400gr.	243.2 RUB	85gr.	51.7 RUB
Sugar	1kg.	56 RUB	22gr.	1.3 RUB
Cacao powder	400gr.	67.9 RUB	5gr.	0.9 RUB
Total dessert cost				206.8 RUB

2.0 Nutella

Price for the menu 570 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Dark chocolate (70%)	100gr.	130 RUB	100gr.	130 RUB
Sugar	1kg.	56 RUB	100gr.	5.6 RUB
Nuts	1kg.	334 RUB	70gr.	23.4 RUB
Cream (32%)	500ml.	131.3 RUB	70ml.	18.4 RUB
Butter	180gr.	78.5 RUB	70gr.	30.5 RUB
Vanilla pod	400gr.	236 RUB	13gr.	7.7 RUB
Total dessert cost				215.6 RUB

3.0 Lemon sorbet

Price for the menu 340 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Fresh lemon juice	1L.	129 RUB	18ml.	2.4 RUB
Fine-grained sugar	500r.	220 RUB	11gr.	4.9 RUB
Lemon	1kg.	160 RUB	300gr.	48 RUB
Lemon zest	1kg.	1100 RUB	8gr.	8.8RUB
Egg white	10eggs.	49 RUB	1egg.	4.9 RUB
Total dessert cost				69 RUB

Green menu:

Appetizer:

1.0 Eggplant stuffed with feta and bulgur lu

Price for the menu 430 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Eggplant	5kg	290 RUB	200gr.	11.6 RUB
Feta	400gr.	167 RUB	25gr.	10.5 RUB
Bulgur la	350gr.	89 RUB	25gr.	6.4 RUB
Tomatoes	1kg.	198 RUB	175 gr.	34.7 RUB
Parsley	100gr.	14 RUB	5gr.	0.7 RUB
Red onion	1kgr.	150 RUB	27gr.	4 RUB
Black peeper	36gr.	251 RUB	3gr.	21 RUB
Olive oil	500ml.	410 RUB	18ml.	14.8 RUB
Sold	1kg.	66 RUB	3gr.	0.33 RUB
Total appetizer cost				103.99 RUB

2.0 Parmigianino with zucchini

Price for the menu 890 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Mozzarella	250gr.	137 RUB	25gr.	13.7 RUB
Parmesan	1kg.	1380 RUB	10gr.	13.8 RUB
Zucchini	1kg.	308 RUB	700gr.	215.6 RUB
Tomato paste	400gr.	109 RUB	6gr.	1.7 RUB
Olive oil	500ml.	410 RUB	13ml.	10.7 RUB
Sold	1kg.	66 RUB	3gr.	0.33 RUB
Fresh zucchini flower	200gr.	367 RUB	5gr.	9.2 RUB
Total appetizer cost				265RUB

3.0 Salad with red onion, persimmon, soldiery and green peeper

Price for the menu 360 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Persimmon	1kg.	74 RUB	75gr.	5.6 RUB
Stemmed celery	0.3 gr.	13.2 RUB	0.3 gr.	13.2 RUB
Red onion	1kg.	150 RUB	30gr.	4.5 RUB
A sprig of cilantro	500gr.	210 RUB	3gr.	1.3 RUB
Balsamic sauce	300ml.	187 RUB	15ml.	9.4 RUB
Olive oil	500ml.	410 RUB	10ml.	8.2 RUB
Green peeper	135gr.	127 RUB	5gr.	4.8 RUB
Black peeper	36gr.	251 RUB	4gr.	27.9 RUB
Sold	1kg.	66 RUB	4gr.	0.3 RUB
Total appetizer cost				75.2 RUB

Main course:

1.0 Saffron risotto with fennel

Price for the menu 1070 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Vegetable bouillon	1L.	320 RUB	450ml.	144.7 RUB
Carnaroli rice	350gr.	140 RUB	75gr.	30 RUB
Dry white wine	750ml.	468 RUB	20ml.	12.5 RUB
Butter	180gr.	78.5 RUB	20gr.	8.8 RUB
Olive oil	500ml.	410 RUB	15ml.	12.3 RUB
Onion	1kg.	35 RUB	30gr.	1.1 RUB
Sold	1kg.	66 RUB	3gr.	0.33 RUB
Parmesan	1kg.	1380 RUB	20gr.	27.6 RUB
Fennel	500gr.	320 RUB	65gr.	41.6 RUB
Stigmas of saffron	100gr.	560 RUB	25gr.	140 RUB
Total main course cost				419 RUB

2.0 Baked potato in Greek

Price for the menu 470 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Potatoes (red)	500gr.	127 RUB	400gr.	101.6 RUB
Sold	1kg.	66 RUB	5gr.	0.33 RUB
Lemon juice	1L.	129 RUB	7ml.	0.9 RUB
Olive oil	500ml.	410 RUB	12ml.	9.9 RUB
Garlic	50gr.	25 RUB	1gr.	0.5 RUB
Black peeper	36gr.	251 RUB	5gr.	34.9 RUB
Parsley	100gr.	14 RUB	5gr.	0.7 RUB
Dried oregano	1kg.	390 RUB	3gr.	1.2 RUB
Total main course cost				150 RUB

3.0 Pasta all rate

Price for the menu 680 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Pasta	300gr.	78 RUB	100gr.	26 RUB
Onion	1kg.	35 RUB	30gr.	1.1 RUB
Basilica	1kg.	470 RUB	7gr.	3.3 RUB
Eggplant	5kg.	290 RUB	500gr.	29 RUB
Tomatoes	1kg.	198 RUB	200gr.	39.6 RUB
Ricotta	250gr.	249 RUB	50gr.	49.8 RUB
Olive oil	500ml.	410 RUB	15ml.	12.3 RUB
Black peeper	36gr.	251 RUB	6gr.	41.9 RUB
Sold	1kg.	66 RUB	6gr.	0.4 RUB
Total main course cost				203.4 RUB

Dessert:

1.0 Panna cotta with wild berries

Price for the menu 480 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Cream (34%)	200ml.	136 RUB	100ml.	68 RUB
Sugar	1kg.	56 RUB	26gr.	0.9 RUB
Sheet of gelatin	1kg.	1170 RUB	2gr.	2.5 RUB
Vanilla beans	1kg.	4700 RUB	10gr.	47 RUB
Mix of wild berries	1kg.	389 RUB	125gr.	48.7 RUB
Total dessert cost				167B

2.0 Cream pie

Price for the menu 370 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Plums	1kg.	98 RUB	150gr.	14.7 RUB
Wheat flour	1kg.	34.40 RUB	15gr.	0.5 RUB
Egg yolks	10eggs.	49 RUB	1egg.	4.9 RUB
Cream (34%)	200ml.	136 RUB	45ml.	30.6 RUB
Sold	1kg.	66 RUB	5gr.	0.4 RUB
Fine-grained sugar	500r.	220 RUB	17gr.	7.5 RUB
Total dessert cost				58.6RUB

3.0 Pineapple in caramel

Price for the menu 340 RUB

Ingredients	Quantity (kg,ml,gr.)	Price	Quantity needed (kg,ml,gr.)	Total
Pineapple	1kg.	120 RUB	140gr.	16.8 RUB
Sugar	1kg.	56 RUB	50gr.	2.8 RUB
Eggs	10eggs	49 RUB	1egg.	4.9 RUB
Wheat flour	1kg.	34.40 RUB	15gr.	0.5 RUB
Sesame seeds	1kg.	234 RUB	8gr.	1.9 RUB
Total dessert cost				26.9 RUB

Source: Self-Created, 2016

Cost of beverage sold

<i>Wine list:</i>	<i>Variable cost:</i>
<i>Surprise wine</i>	
Wine Surprise 1000 RUB	450 RUB
Wine Riddle 2000 RUB	700 RUB
Wine Sacrament 3000 RUB	1300 RUB
Wine glass Surprise 200 RUB	75 RUB
Riddle wine glass 400 RUB	150 RUB

Wine to choose from:

<i>White wine</i>	<i>Variable cost:</i>
• Chablis 4000/600 (per glass) RUB	1600 RUB
• Sancerre 4500 RUB	1800 RUB
• Gewurztraminer 3500/500 RUB (per glass)	970 RUB
• Sauvignon Blanc 3000 RUB	1457 RUB

<i>Red Wine</i>	<i>Variable cost:</i>
• Burgundy 4500 RUB	1987 RUB
• Bordeaux 5000 RUB	2137 RUB
• Chianti 3500/600 (per glass) RUB	1239 RUB
• Shiraz 4000/650 (per glass)RUB	2034 RUB

Spirits

<i>Whiskey</i>	<i>Variable cost</i>
Macallan 12 y. - RUB 6800/680 (per 100ml)	2250 RUB
Macallan 18 y. - RUB 9600/960 (per 100ml)	3200 RUB
Macallan 25 y. – RUB 14700/1470(per 100ml)	4900 RUB
Laphroaig 10 y. - RUB 4900/ 490 (per 100ml)	1600 RUB
Highland Park 12 y. - RUB 5800/580 (per 100ml)	1900 RUB
Johnnie Walker Gold Label-RUB 9800/980 (per 100ml)	3200 RUB
Jameson Gold – RUB 4100/410 (per 100ml)	1300 RUB
Makers Mark – RUB 4200/420 (per 100ml)	1350 RUB

<i>Rum</i>	<i>Variable Cost</i>
Clement 2300/230 RUB	700 RUB
Havana Club 7 y. 3400/340 RUB	1100 RUB
Bacardi 8 y. 4100/410 RUB	1230 RUB

<i>Gin</i>	<i>Variable cost</i>
Hendrick's 2300/230 RUB	800RUB
Bombay Sapphire 1780/180 RUB	600 RUB

<i>Tequila</i>	<i>Variable cost</i>
Sauza Blanco 5600/550 RUB	1600 RUB
EL AMO BLANCO PREMIUM 6300/650 RUB	2000 RUB

<i>Vodka</i>	<i>Variable cost</i>
Beluga 8000/800 RUB	2300 RUB
Grey Goose 6700/670 RUB	1780 RUB
<i>Cognac</i>	<i>Variable cost</i>
Hennessy VSOP 17000/1700 RUB	7800 RUB
Hennessy XO 13000/1300 RUB	5600 RUB
<i>Bottled beer</i>	<i>Variable cost</i>
Krusovice lager 330 RUB per 500ml.	87 RUB
Krusovice dark 350 RUB per 500ml.	98 RUB
<i>Juice</i>	<i>Variable cost</i>
Apple, Pineapple (200ml.) 180 RUB	65 RUB
Orange, Peach and Multivitamin (200ml.) 180 RUB	65 RUB
<i>Water</i>	<i>Variable cost</i>
Still 120 RUB (500ml)	60 RUB
Sparkling 120 RUB (500ml)	60 RUB
<i>Tea</i>	<i>Variable cost</i>
Green, Black 350 RUB (300ml)	120 RUB
Red, White 370 RUB (300ml)	130 RUB

Source: Self-Created, 2016

9.6 Business Model Canvas

The Business Model Canvas		Designed for: Restaurant "Black Room"	Designed by: Peresykina Maria	Date: dd/mm/yyyy
Iteration #				
<p>Key Partners Who are our Key Partners? Who are our key suppliers? Which Key Resources are we acquiring from partners? Which Key Activities do partners perform?</p> <p>Food & Beverage Supplies: -Alcohol -Metro -Food Equipment Suppliers: -METRO -IKEA -OVIMEKS</p> <p>Uniform Suppliers Laundry Suppliers (Чисто Чисто)</p> <p>PR partners: -Vibirai.ru -Local magazine (ЖЕ) -Radio -Website -Типография</p> <p>Government: -License & Insurance</p>	<p>Key Activities What Key Activities do our Value Propositions require? Our Distribution Channels? Customer Relationships? Revenue streams?</p> <p>-Selling and purchasing -Providing with a unique experience -High quality of the food -Gastronomic cuisine</p>	<p>Value Propositions What value do we deliver to the customer? Which one of our customer's problems are we helping to solve? What bundles of products and services are we offering to each Customer Segment? Which customer needs are we satisfying?</p> <p>-Providing with a high level of service</p> <p>-Unforgettable experience</p> <p>"It is a unique experience that changes your outlook on life, as you change roles with the blind man".</p>	<p>Customer Relationships What type of relationship does each of our Customer Segments expect us to establish and maintain with them? Which ones have we established? How are they integrated with the rest of our business model? How costly are they?</p> <p>-Personal Service -Friendly and caring staff -Unique and unforgettable atmosphere -Loyalty Program -Personal Service -Various Promotion</p>	<p>Customer Segments For whom are we creating value? Who are our most important customers?</p> <p>Target Market:</p> <p>-Middle-Up class -Age 20-59 -Tourists</p>
<p>Key Resources What Key Resources do our Value Propositions require? Our Distribution Channels? Customer Relationships? Revenue Streams?</p> <p>-Staff -Location -Logo -Concept -Physical resources</p>	<p>Channels Through which Channels do our Customer Segments want to be reached? How are we reaching them now? How are our Channels integrated? Which ones work best? Which ones are most cost-efficient? How are we integrating them with customer routines?</p> <p>Advertisement: -Website (vibirai.ru) -Local magazine -Word of mouth -Social Media -Radio</p>	<p>Cost Structure What are the most important costs inherent in our business model? Which Key Resources are most expensive? Which Key Activities are most expensive?</p> <p>-Start-Up cost -Fixed Cost -Variable Cost</p>	<p>Revenue Streams For what value are our customers really willing to pay? For what do they currently pay? How are they currently paying? How would they prefer to pay? How much does each Revenue Stream contribute to overall revenues?</p> <p>Food & Beverage sales Subscription fees</p>	

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Source: Business model canvas (2016) [online], available:

<https://docs.google.com/a/ihttimail.ch/drawings/d/1WRbWgC2Oje16-BFn2jvajBIGPZV5K5j02-ZKKo6YT8/edit>
[accessed 14 November 2016].

9.7 Fixed Cost per month

Fixed Cost per month

Rent	207000.00 RUB
Labor Cost	598560.00 RUB
Marketing	185047.52 RUB
NDFL (13%)	89440.00 RUB
PF (27.1%)	206400.00 RUB
FSS (3.1%)	297216.00 RUB
ENVD tax	10788.00 RUB
Total	1594721.52 RUB

Source: Self-Created, 2016

9.8 Variable cost per month

Variable cost per month

F&B supply	70290.6 RUB
Utilities	80000.00 RUB
Total	150290.6 RUB

Source: Self-Created, 2016

