



## **CCA3111 Discipline-Specific Project**

**Adapted from material by the Small Business Development Corporation**

## **FIRST THINGS FIRST...**

**Explain why you are writing a plan. Is it to:**

## Secure finance?

### A management tool?

## An operational guide for the business?

## Summary

**Provides a broad overview of your business and what distinguishes your products or services from your competitors.**

- the business and its proprietors;
- the products and services on offer, the benefits they provide, and who will buy them;
- the business's overall objectives and competitive advantage;
- the marketing strategy;
- the operational performance (if already operating) stating sales, profits and markets;
- key figures from the financial forecasts.



## **I. Purpose of the Business Plan**

*If the plan is intended to support an application for finance, state the name of the bank or other financier to whom the application is being made, the amount of finance being applied for, the term of the loan and the security you'll be providing the bank. State what the loan will be used for and how it will be repaid: eg from additional revenue generated as a result of borrowing the money. Also remember to date the plan and note the author.*

## MISSION/VISION STATEMENT

**A mission statement is aimed at your customers and should sum up in simple terms what you do, how you do it and why.**



### Your mission/vision statement:

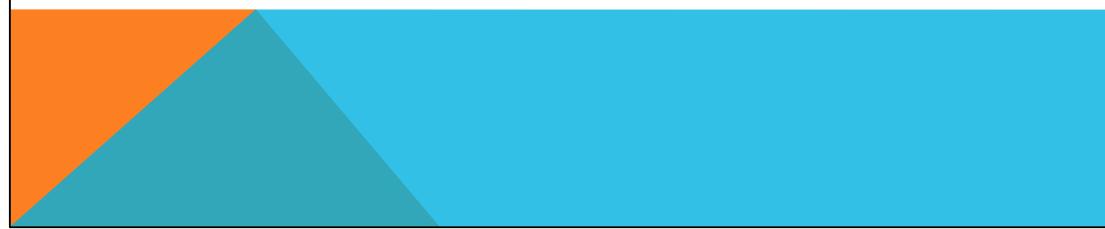
*A mission statement is aimed at your customers and should sum up in simple terms what you do, how you do it and why.*

**Try to contain your mission to a single sentence. For example Disney's could be "We create happiness by providing the finest in entertainment for people of all ages."**



## BUSINESS OBJECTIVES

**Your mission is then broken down into achievable objectives. Achieving each objective should take you a step closer to achieving your mission. Working on the Disney example, an objective could be: “To be the most popular theme park for international visitors.”**



*It's a good idea to include your personal objectives in this section, which should underpin your reasons for going into business. This is also where you outline your exit strategy for the business which may include passing the business on to your children, seeking investors or partners or selling the operation to fund your retirement. Consider how your exit strategy fits with your business and personal objectives.*

**Think of 4 personal objectives and note them down here:**

**1)**

**2)**

**3)**

**4)**

**It may be easiest to return to your specific business objectives later in the process. If you have them to hand, though, make a note of them here:**

## BUSINESS OBJECTIVES

***Business objectives*** define what the business is aiming to achieve.

**Your objectives should be measurable and include a mix of short and long-term goals.**

***Personal Objectives*** underpin your reasons for going into business.

**Consider how your exit strategy fits with your *business* and *personal* objectives.**

## GOALS

**Your goals outline how you are going to achieve your objectives. They should be easy to measure and evaluate. In our example a goal might be: “To increase market share of international theme park visitors by 10% in the next 2 years.”**



## Goals

Think of 4 goals and note them down here. These can be to do with whatever is most important to you at this stage of your career: think beyond finances and into personal fulfillment, if that is what motivates you:

1)

2)

3)

4)

**Name, address and contact details- type in here the trading name of the business**

**Street address**

**Postal address - if different**

**Telephone number**

**Fax number**

**Website address**

**Email**

**Australian Business Number (ABN)**



**Name, address and contact details**

(Type in here the trading name of the business)

**Street address**

**Postal address – if different**

**Telephone number**

**Fax number**

**Website address**

**Email**

**Australian Business Number (ABN)**

## **DESCRIPTION OF BUSINESS ACTIVITY**

**A concise description of the business including what type of goods or services it provides and to what type of market.**

**Commencement date**

**When the business commenced / or is going to commence operating.**

**Commencement capital**

**List the capital the business started with and specify the amount provided by each owner if there's more than one.**



## Description of business activity

Type in here a concise description of the business including what type of goods or services it provides and to what type of market.

## Commencement date

Type in here when the business commenced / or is going to commence operating.

## Commencement capital

List the capital the business started with and specify the amount provided by each owner if there's more than one. If monies were borrowed to start the business, state the amount borrowed and from whom.

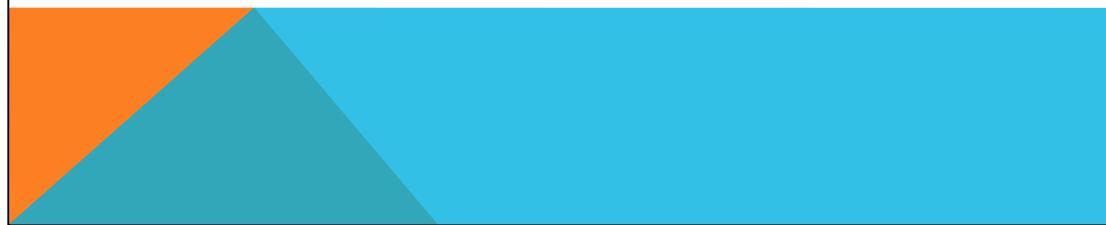
### BUSINESS STRUCTURE

Which legal structure will the business operate under? These include:

- sole trader
- partnership
- company
- trust – *state the name of the trustee and the unit-holders (if a unit trust) or the beneficiaries (if a discretionary trust).*

List the name of the sole trader, or the partners, or the company's shareholders and directors – whichever is applicable.

Outline the rationale behind your decision and how the structure you've chosen will support your business objectives.



*You may also wish to include any plans for a change in structure down the track – ie from sole trader to company – depending on the level of business growth you’re expecting to see over time.*

*If operating as a trust, state the name of the trustee and the unit-holders (if a unit trust) or the beneficiaries (if a discretionary trust). If the discretionary trust has made a family trust election with the Australian Taxation Office, name the specified individual whose family group is taken into account in relation to the family trust election.<sup>1</sup>*

## COMPETITIVE ADVANTAGE

**This is where you explain the *uniqueness* of your product or service, why there is a need or *demand* for it and *what benefits it offers the customer*.**

**Compare the offerings of your competitors and what makes your product different or better.**

**S**trengths  
**W**eaknesses  
**O**pportunities  
**T**hreats



*Many people include a SWOT analysis as part of this section which is a method by which to examine the strengths, weaknesses, opportunities and threats in relation to your business. It's usually done in a grid or table format with bullet points listed in each section.*

*The name says it: **S**trength, **W**eakness, **O**pportunity, **T**hreat. A SWOT analysis guides you to identify the positives and negatives inside your organization (S-W) and outside of it, in the external environment (O-T). Developing a full awareness of your situation can help with both strategic planning and decision-making.<sup>2</sup>*

<sup>1</sup> For more information go to the Business Structures section of the Small Business Development Corporation website at [www.smallbusiness.wa.gov.au](http://www.smallbusiness.wa.gov.au).

<sup>2</sup> [http://ctb.ku.edu/en/tablecontents/sub\\_section\\_main\\_1049.aspx](http://ctb.ku.edu/en/tablecontents/sub_section_main_1049.aspx)

*Do a SWOT analysis to identify the internal and external factors which will affect your business in both a positive and negative way. Internal factors are strengths and weaknesses and external factors are opportunities or threats. The following are examples of each area:*

Strength (eg):	Weakness (eg):
Superior customer service, Excellent store location A unique product.	Poorly trained staff Undifferentiated product or service Poor stock management system.
Opportunity (eg):	Threat (eg):
Entering a young developing market Introduction of a government grant to increase consumption of your product (eg: solar power) Acquiring distribution rights for a complimentary product.	New competitor entering your market New regulations Increased trade barriers.

## **OWNER OR OWNERS' PROFILES**

## Special skills

## Industry knowledge

**Experience you bring to the business (*highlight any prior successes you've had in running a business, or in this particular field*)**

## **Formal qualifications**

**Specific training you've undertaken, or plan to undertake in the future.**



*If you'll be using your plan as a tool for obtaining finance or investment, most banks and potential investors will want assurance that the people responsible for running the business are qualified and competent.*

## **Overview of your expertise and experience you bring to the business:**

*Be sure to include the relevant details for each owner along with the relevant skills and attributes of any senior managers or key personnel.*

**MAJOR CLIENTS:** If applicable, provide a list of major clients to help demonstrate your experience, capability and performance.

**LICENCES AND REGISTRATIONS:** Provide a list of any licences and registrations that the business holds.

**BUSINESS ADVISORS:** Potential investors and/or partners will want confirmation that your business is supported by a professional team of qualified advisers such as accountants, solicitors, bankers, insurance brokers and relevant industry associations.

**CURRENT PERFORMANCE:** Provide key figures under this heading. If your business is a start-up, base this section on your financial projections:

Turnover \$.....	(last year \$.....)
Gross profit \$..... (..%)	(last year \$..... (..%)
Net profit \$..... (..%)	(last year \$..... (..%)



## Licences and registrations

*Provide a list of any licences and registrations that the business holds.  
The business holds the following licences:*

*(Licence 1):*

*(Licence 2):*

*(Licence 3):*

## Business advisors

*Include the business name and address of each contact along with any professional memberships you hold which may include chambers of commerce, various institutes and industry associations.*

<b>Banker</b>	(Name) (Address) (Address) (Telephone and fax numbers) (email address and website)
<b>Accountant</b>	(Name) (Address) (Address)

**Lawyer** (Telephone and fax numbers)  
 (email address and website)  
 (Name)  
 (Address)  
 (Address)  
 (Telephone and fax numbers)  
 (email address and website)

**Insurance broker** (Name)  
 (Address)  
 (Address)

**(Telephone and fax numbers)**  
 (email address and website)

**Advisors** (Name)  
 (Address)  
 (Address)

**(Telephone and fax numbers)**  
 (email address and website)

**Industry Associations** (Name)  
 (Address)  
 (Address)

**(Telephone and fax numbers)**  
 (email address and website)

## INDUSTRY ANALYSIS ANZSIC CATEGORY:



In Australia and New Zealand, the ANZSIC is used for producing and analysing industry statistics. Check which category your business comes under at: [www.abs.gov.au](http://www.abs.gov.au)

**Political:** i.e *government leadership/political stability, employment laws, trade restrictions, consumer protection*

**Economic:** i.e *state & national economic growth, interest rates, inflation, global economic outlook, government spending*

**Social:** i.e *income distribution, demographics, concern for environment, multiculturalism, standards of living*

**Technological:** i.e *costs, rate of technology transfer, support and training, research, new inventions*

*If you're not sure which ANZIC category your business comes under visit the Australian Bureau of Statistics at [www.abs.gov.au](http://www.abs.gov.au).*

*Once you've identified which category your business comes under, list the code and provide a description.*

*Then under the following headings, identify important trends or issues with the potential to affect your business's operation and how you plan to overcome them.*

Political

## Economic

## Social

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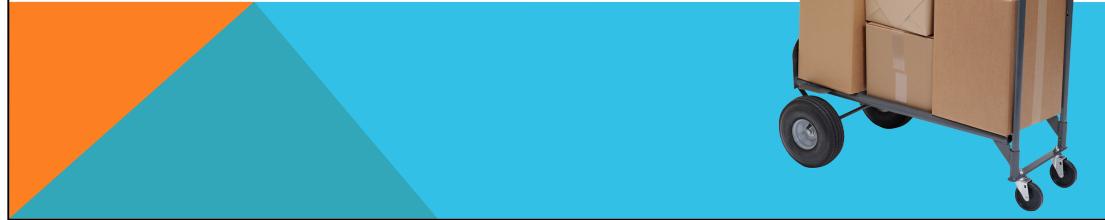
## Technological

### INDUSTRY

**Provide an overview of the industry in which your business will operate and a summary of your business's position within that industry.**

**COMPETITION: Explain how your business fits within the industry, including:**

- **Your point of difference**
- **The competition out there**
- **Your expected level of market share**
- **Possible barriers to entry and how you'll address them**



*Include details about the size of the industry, its key markets/clients, the major players within the industry, the level of growth it's experiencing and any significant trends that have affected its performance, or are likely to in the future.*

## Competition

*Here is where you explain how your business fits within the industry, including details about your point of difference, the competition, your expected level of market share, any possible barriers to entry and how you plan to address them.*

## Key success factors

*List any critical factors to the success of your business venture.*

## MARKETING PLAN

- **Analyse and describe your product or service by presenting a product range analysis, a competitor analysis and a SWOT analysis. Then present your competitive advantage, based on this analysis.**
- **Identify and segment your market**
- **Determine your marketing objectives: what you'll do**
- **Determine your marketing activities or strategy – your marketing mix – in relation to product, price, promotion and place.**

**See your workbook for much more information and advice about how to set out this section.**



Use the following headings:

### Market and situation analysis

#### Competitive environment/Competitor analysis

What are your competitors doing? How many competitors do you have? What is your advantage over your competitors? Is the market large enough to support you and your competitors?

#### Product range analysis

*Use the following table to show the contribution of each product or service to total sales and gross profit. For some businesses, you may wish to include the size of the market and your market share.*

*The following product range analysis shows the contribution of each product classification to both total sales and total gross profit.*

Product	% of total sales	% of total gross profit	Quality	Market size	Market share

Compare the features, benefits and advantages of your product or services over your competitors' offerings of the same, similar or substitute products.

Use the following table to compare the attributes of your business with your significant competitors.

Business attribute	Your business	Competitor 1	Competitor 2	Competitor 3

## **Product range analysis**

*Use the following table to show the contribution of each product or service to total sales and gross profit. For some businesses, you may wish to include the size of the market and your market share.*

*The following product range analysis shows the contribution of each product classification to both total sales and total gross profit.*

Product	% of total sales	% of total gross profit	Quality	Market size	Market share

## **Market segmentation and customer analysis**

*When you look closely at your market you'll find that your consumers fall into different groups or 'segments'. Although all of your customers use your product or service they will value different aspects of it such as price, design, or ease of access. You can segment your market by customers that have shared values.*

*You can tailor your marketing mix to deliver what your customer values.*

Profile your target market/segments using four categories:

**Geographic:**

*eg: location, population size or climate*

**Demographic:**

*eg: age, gender, family size, family life cycle or income*

**Psychographic:**

*eg: social class, lifestyle, motivation or personality*

**Behavioural:**

*eg: product benefits, frequency of use or brand loyalty*

### Market research findings

Provide an overview of your market research findings. This could include:

- **products and services and their customer fit**
- **customer profiles**
- **customer characteristics; and**
- **customer needs and wants<sup>3</sup>**

## STRATEGIES/TACTICS #1

### Pricing strategy

- **Your customers' sensitivity to changes in price**
- **What revenue you need to break even**
- **What the price says about your product eg: value, quality and prestige.**

### Product strategy:

- **What level of quality and consistency does the product have**
- **How many features does it have and can they be removed or added**
- **Does the design and/or service deliver what the customer values?**

### Place Strategy:

- **What distribution channels and methods you will use;**
- **Whether you'll have a retail outlet and where it will be located**
- **The geographic area your product/service will be available in.**



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<sup>3</sup> Visit the Market Research section of the Small Business Development Corporation website at [www.smallbusiness.wa.gov.au](http://www.smallbusiness.wa.gov.au) for more information.

<sup>4</sup> Download the pricing strategy BIZ Guide under Marketing at [www.smallbusiness.wa.gov.au](http://www.smallbusiness.wa.gov.au) for more information

**Promotion strategy:**

- Advertising
- Selling
- Sales promotion
- Public relations

## STRATEGIES/TACTICS #2

**People Strategy:**

Think about the people who sell your product or service and are involved in its delivery.

**Process Strategy:**

Your process strategy is concerned with the planning, development, implementation, documentation and review of the systems that help you achieve the other aspects of your marketing strategy.



## STRATEGIES/TACTICS #3

**Priorities, responsibilities and timeframes (what/who/when):**

Assign responsibilities to yourself and staff to make sure your strategy gets implemented.

**Location and premises**

- Size and facilities required
- Do you plan to buy or lease a property?
- Where your operation will be based and why
- Description of the building's layout, décor and design



## **Location and premises**

*Detail the size and facilities required and whether you plan to buy or lease a property, the costs involved, where your operation will be based and why, along with a description of the building's layout, décor and design.*

***If you're leasing, specify:***

*Term/duration of the lease*

*Options held*

*Key dates*

*Rent*

*Outgoings and other payments under the lease*

*Rental per square metre*

*Anticipated increases in rent over the term of the lease and the name of the owner and managing agent.*

***If you own the premises, provide:***

*Ownership details*

*Current value*

*Any security held over the premises.*

***If you're operating a home-based business, describe:***

*Area of the home being used*

*Is the arrangement is adequate?*

*Do you have any plans to move in the short or long term?*

*Describe the premises: location, zoning, geographical and demographical surrounds, passing vehicle and pedestrian traffic, facilities, fit-out, equipment, parking, the condition of the building, how long the business has been there, the area occupied, accessibility and visibility. You may wish to include the age of the building and any interesting historical or tourist features.*

*Include any plans for alterations, extensions and moves and comment on the overall suitability of the accommodation.*

## **Plant and equipment**

*Here is where you detail your plant and equipment requirements.*

*List the plant and equipment; any other assets you need/have acquired to establish your business.*

If the business has been operating for at least one financial year, include both the cost price and the written down value, which is the cost price less decline in value (often referred to as depreciation). You may prefer to present this information in summary form and attach more detail in an appendix.

Provide a separate listing of plant, equipment and other assets to be purchased over the next three years.<sup>5</sup>

Use the tables below to present this information.

Schedule of plant, equipment and other fixed assets at ..... (date)

Asset	Written down value \$
Total	

Schedule of assets to be purchased over the next three years

Asset	Year 1 \$	Year 2 \$	Year 3 \$
Total			

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<sup>5</sup> Note that these purchases would be included in cashflow forecasts, and that the assets and their decline in value (depreciation) would be reflected in forecasted statements of financial performance and financial position.

## Inventory

*Under this heading include information on the logistics of buying, controlling, costing, delivering and merchandising inventories.*

*List all the materials required to produce your products and services, where you plan to source the materials and how the finished product will be stored, tracked and delivered.*

## STRATEGIES/TACTICS #4

**Major Suppliers:** Here is where you outline your key suppliers including details about:

- Where they are located
- What they supply and in what quantities
- The cost and availability of materials
- Their credit and delivery policies
- Their history and reliability

Product	Supplier	Contact details	Terms of trade
Product type 1			
Product type 2			
Product type 3			
Product type 4			



## Major suppliers

*In keeping with the type of information provided under “professional support”, here is where you outline your key suppliers including details about:*

- where they are located

- what they supply and in what quantities
- the cost and availability of materials
- their credit and delivery policies
- their history and reliability<sup>6</sup>

You could use the table below to present information on major service providers to your business, and to mention why your major suppliers were chosen.

**Major suppliers are listed below:**

Product	Supplier	Contact details	Terms of trade
Product type 1			
Product type 2			
Product type 3			
Product type 4			

## STOCKTURN

**The stockturn rate measures how quickly stock is sold and replaced in an operating period. Using a table such as the one below, calculate and present the forecasted stockturn rate for the next three years.**

Item	Forecast Year 1 \$	Forecast Year 2 \$	Forecast Year 3 \$
Cost of goods sold			
Average stock value for the period (opening stock + closing stock divided by 2)			
Stockturn rate: $\frac{\text{cost of goods sold}}{\text{average stock value}}$	(number)	(number)	(number)
Industry benchmark for stockturn – from FMRC Business Benchmarking	(number)	(number)	(number)

<sup>6</sup> You may also wish to list a back-up supplier for critical items and whether you expect to encounter shortages or fluctuating prices, and if so, how you plan to deal with this.

## Number of days stock to be held

If applicable for your business, use the table below to calculate and present the forecasted number of days that stock is to be held over the next three years.

The forecasted number of days that stock is to be held for the next three years is shown below:

Item	Forecast Year 1 \$	Forecast Year 2 \$	Forecast Year 3 \$
Closing stock			
Cost of goods sold			
Number of days stock on hand at year end: average stock on hand x 365 days cost of goods sold	days	days	days
Industry benchmark for number of days stock on hand – from FMRC Business Benchmarking	days	days	days

## Stockturn rate

The stockturn rate measures how quickly stock is sold and replaced in an operating period. Using the table below, calculate and present the forecasted stockturn rate for the next three years.

The forecasted stock turnover figures for the next three years are shown below:

Item	Forecast Year 1 \$	Forecast Year 2 \$	Forecast Year 3 \$
Cost of goods sold			
Average stock value for the period (opening stock + closing stock divided by 2)			
Stockturn rate: cost of goods sold average stock value	(number)	(number)	(number)
Industry benchmark for stockturn – from FMRC Business Benchmarking	(number)	(number)	(number)

<sup>7</sup>At this point you may wish to include a section entitled 'Reorder points'. Under this heading, describe how often and when inventories are ordered. Mention how reorder points have been established.

## Shrinkage

*Describe here the systems you have in place to identify, quantify and minimise shrinkage – the loss of inventory as a result of theft, damage, loss and accounting errors. Issues to consider include strong internal controls, policies and systems, employee awareness, training and compliance programs and appropriately placed signs and mirrors.*

## Pricing of products/fee structure

*Describe here the price structure of the products or services that you sell. If you sell a number of lines, the information could be presented in a table as shown below.*

*Markup, gross profit, gross profit margin and gross profit margin contribution of each category of our products is as follows:*

Product	Forecast sales \$	Forecast cost price \$	Markup %	Gross profit \$	Gross profit margin %	Gross profit contribution of product %
Group 1						
Group 2						
Group 3						
Group 4						
Total	\$	\$	%	\$	%	100%

## Fee Structure

*If you provide services, rather than sell products, provide your price structure. Depending on what type of business you operate, this could be a schedule of your hourly rate or your rate for special services, one-off jobs and ongoing clients. Include an explanation of how you determined your fees and charges.*

*If operating a one person service business you may wish to use the following table to present this information:<sup>8</sup>*

### Calculation of charge out rate for my one person service business

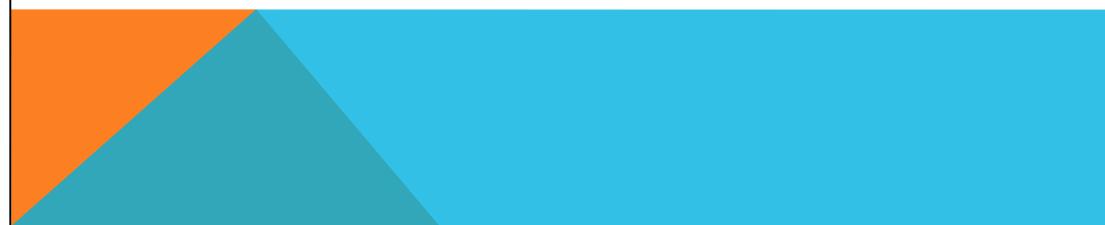
Item	\$; weeks; hours
Annual profit required	\$
Add annual running costs	\$
Total revenue required	(a) \$
Weeks worked per year	weeks

<sup>8</sup> If your business is more complex, the SBDC workshop *Costing and Pricing of Goods and Services* may be of interest.

Hours worked per week	hours
Total hours worked (100%)	hours
Chargeable hours available ( %)	(b) hours
Hourly charge out rate (revenue required divided by chargeable hours)	(a) (b) \$
Hourly charge out rate including GST	\$

**Personnel (human resources) strategy:**

**If you plan to employ staff at any point, you need to specify the type of employment arrangement you're going to use, the number of staff you intend to employ, the positions they'll hold and the duties they'll perform.**



*Include the positions filled by owners and family, even if they are not paid a commercial wage or salary for their contribution.<sup>9</sup>*

*Other issues to consider include office space and furniture requirements, company vehicles, communication networks (computers and mobile phones), payroll tax and the extra administration costs in relation to managing all of this.*

*Given the importance of a good team in achieving business success, it's worth taking some time to formulate policies in relation to recruitment and retention, performance management, remuneration structures and any opportunities for career advancement and training. This section of your plan can prove to be a valuable tool in both attracting and retaining good staff.*

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<sup>9</sup> The fines and penalties for mistakes in relation to employee benefits such as superannuation, workers' compensation, holiday pay and sick leave can be costly, so it's important to consult the relevant experts (such as the Department of Commerce – [www.commerce.wa.gov.au](http://www.commerce.wa.gov.au)) to ensure you get it right from the outset. For more information, go to the Employment section of the Small Business Development Corporation website at [www.smallbusiness.wa.gov.au](http://www.smallbusiness.wa.gov.au).

*In this section, think about outlining your business's organizational structure to demonstrate who reports to whom, levels of responsibility within the business.*

*Complete the following summary of positions in the business in table format.*

### **Summary of positions**

Position Title	**Award coverage	Status	Rate of pay \$	On-costs* \$	Total costs \$	Job descript in place?
Total			\$	\$	\$	

*Mention any planned alliances with other businesses here.*

### **Environmental strategy**

*Document here what you do or plan to do to minimise the impact of your business on the environment, be it due to legislation, regulations, necessity or choice. Remember that many environmentally friendly strategies can save you money and win the approval of clients and customers.*

### **AND FINALLY...**



**The financial resources required to set up and open the business**

**The financial resources required to operate the business**

**Forecasts on the business's performance based on anticipated turnover and running costs at this level of activity.**

**Financial objectives**

**Capital structure**

**Cashflow forecasts**

**Statement of financial performance (profit and loss) forecasts**

**Statement of financial position (balance sheet) forecasts**

**Breakeven analysis.**

*Although it's usually the last part of your business plan, the financial strategy is often the most important section in determining the viability of your business proposition and whether you'll be able to secure any funding or investment.*

## FINANCIAL OBJECTIVES

**Include a mix of short-term, medium-term and long-term goals.**

**Set SMART objectives –**

**Specific**  
**Measurable**  
**Actionable**  
**Realistic**  
**Timed.**



*Here is where you list the business's financial objectives which may include a range of targets in relation to profit, debt reduction, investment and growth, and the timeframe in which you expect to achieve them. Your objectives should include a mix of short-term, medium term and long-term goals.*

*Set SMART objectives – Specific, Measurable, Actionable, Realistic and Timed).*

**As a guide, consider the following statements:**

**Specific**

- Is it clear and well defined
- Is it clear to anyone that has a basic knowledge of the work area

**Measurable**

- Know if the goal is obtainable and how far away completion is
- Know when it has been achieved

**Achievable**

- Agreement with all the stakeholders what the goals should be

- Is there a realistic path to achievement

### **Realistic**

- Within the availability of resources, knowledge and time

### **Timely**

- Enough time to achieve the goal, is there a time limit
- Not too much time, which can affect work performance<sup>10</sup>

### **Financial objective 1:**

### **Financial objective 2:**

### **Financial objective 3:**

## **Capital structure: debt equity ratio and working capital**

In this section provide brief, general information on the capital and borrowings of the business, and show the calculation of its debt equity ratio and working capital.

### **Debt equity ratio**

The debt equity ratio = 
$$\frac{\text{total liabilities}}{\text{owners' equity}}$$

### **Working capital**

Working Capital = Current assets – current liabilities

The cashflow forecasts demonstrate that sales income will cover bank loan repayments and all other commitments.

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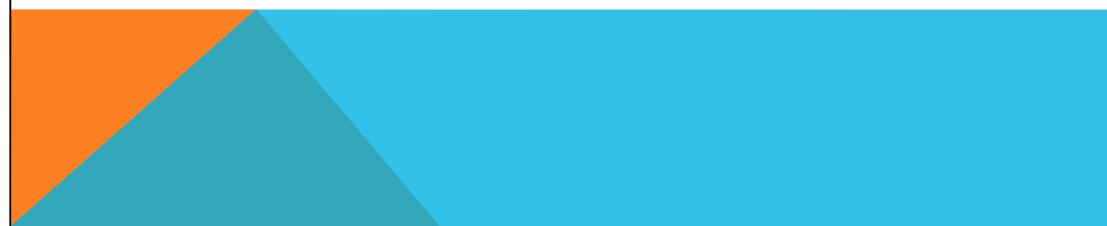
<sup>10</sup> <http://www.hr.ecu.edu.au/mps/html/mps-smart.cfm>

## APPENDICES

**Include in the appendix an income statement and balance sheet for the current and previous year, if available, and for the next three years, forecasted financial statements, in the following order:**

- 1) balance sheets**
- 2) income statements**
- 3) cashflow forecasts**
- 4) purchases and payments to creditors forecasts**
- 5) sales and debtor collections forecasts.**

**Include in the appendix items that, while important, would be better covered in summary in the main body of the plan.**



*Details of what you might include in appendices can be found in this module's folder on Blackboard.*