

## Introduction and objectives

Starting a business in the current economic context is an exciting but also risky idea. Although it may seem viable at first, one fundamental pillar before carrying out a business project is the preparation of a business plan that identifies, describes and analyses the business and examines its technical, economic and financial viability. The main objective of this project is to carry out this business plan for a company with accommodation in the form of tree houses in the Catalan *serralada litoral*, a rural environment, focused on activities with animals of different species.

## Mission, vision & values

- **Mission:** To provide a disconnecting, fun and educational environment with animals and in nature where you can relax and live new experiences.
- **Vision:** To be a place of reference in the province of Barcelona for family outings and school trips with our activities with animals of different species and our accommodation in tree houses.
- **Values:** Humility, empathy, well-being, nature and care for animals and the planet.

## Corporate image

Swedish word meaning "the act of getting up early specifically to go outside and listen to birdsong".



Figure 1. Corporate image  
Source: Own elaboration

## SWOT

### INTERNAL ANALYSIS

#### STRENGTHS

- Variety of animal species
- Innovative accommodation and combination
- Close proximity to a wide public

#### WEAKNESSES

- Low number of animals
- Lack of knowledge on the different animal species
- High fixed costs

- Increased animal awareness
- Increased importance of sustainability
- Possible financing for green economy and sustainability

- Adverse weather conditions
- Coronavirus limitations
- Rising feed prices

#### OPPORTUNITIES

#### THREATS

### EXTERNAL ANALYSIS

Figure 2. SWOT analysis  
Source: Own elaboration

## Market analysis

Our potential customers will be animal and nature lovers and our main target group will be children. Likewise, our service will focus on all those families with children between 5 and 14 years old, mainly located in the province of Barcelona.

## Prices

Table 1. Prices of services

SERVICE	HIGH SEASON	LOW SEASON
Tree house 3x	135 €	75 €
Tree house 5x	225 €	125 €
1-day Ticket	25 €	15 €
Full pack 3x	200 €	105 €
Full pack 5x	330 €	180 €
Breakfast	10 €	6 €
Children's menu	15 €	8 €
Adult menu	20 €	10 €

Source: Own elaboration

Table 2. Profit and loss in realistic scenario

CONCEPTS	1st YEAR	2nd YEAR	3rd YEAR
REVENUE	242.351,20 €	266.586,32 €	293.244,95 €
<b>1. Net revenue</b>	242.351,20 €	266.586,32 €	293.244,95 €
EXPENSES	249.111,70 €	252.385,53 €	255.986,74 €
<b>2. Fixed costs</b>	203.778,00 €	203.778,00 €	203.778,00 €
<b>3. Variable costs</b>	32.738,25 €	36.012,08 €	39.613,28 €
<b>4. Depreciation of fixed assets</b>	12.595,45 €	12.595,45 €	12.595,45 €
OPERATING PROFIT	- 6.760,51 €	14.200,79 €	37.258,21 €
<b>5. Financial expenses</b>	12.651,92 €	12.089,45 €	11.492,28 €
FINANCIAL RESULT	- 12.651,92 €	- 12.089,45 €	- 11.492,28 €
PROFIT BEFORE TAX	- 19.412,43 €	2.111,34 €	25.765,94 €
Corporate income tax	0 €	0 €	2.116,21 €
NET PROFIT	- 19.412,43 €	2.111,34 €	23.649,72 €

Source: Own elaboration

## Infrastructure

- **Outdoor area**
  - Parking for vehicles
  - Swimming pool (10m x 3m x 1,5m)
  - Area for the different animals: cows, sheeps, rabbits, chickens and ponies
- **Main building**
  - House of the main worker -masovero-
  - Reception to welcome the costumers
  - Restaurant and kitchen
  - Laundry service
  - Dogs' house
  - Main bathrooms for the costumers
- **Tree houses** → Equipped for an overnight stay in a tree

## Conclusion

Gökotta is a risky business that requires a large initial investment that will only be recovered in the long term. Revenues predominate during the high season, so that the results during the rest of the year are more economically scarce and the service offered during this period should be enhanced in order to achieve less seasonal revenues throughout the year.

After considering a realistic scenario with medium-low occupancy, we can conclude that the company would begin to generate profits from the second year onwards, while the third year would be sufficient to compensate for the losses of the first year and to generate considerable profits. However, with good advertising management, as well as satisfactory customer experiences, it is more likely that the results in subsequent years will resemble the optimistic scenario than the pessimistic one, making Gökotta a profitable business that could be realised.