# Katzencafé Pfötchen

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# Business idea

- Open a „Katzencafé “ (Cat café)
- Drink coffee and eat cake with the bonus of stroking and playing with cats

# Business description

- Warm and cold drinks
- Easyfood (cake, cookies, breakfast,...)
- Bio- and Fair-Trade-Products
- Play with cats or just observe them
- A cozy space for those who cannot keep cats

# Customer benefits

- Unique and special business idea
- Relaxing atmosphere
- A moment of calm in your hectic day
- Children can learn to interact with cats
- A social hub for you and your freinds
- Comfy sofas
- Recall value for asian people
- Free WiFi

# Market analysis

Our location

**No competition in Düsseldorf**

competition

# Market analysis

- Location: Düsseldorf

  Immermannstraße 31, 40210 Düsseldorf

  Famous street called „Japanmeile“


- Total area: 217.41 $Km^2$
- <u>01.01.2015 census</u>
  - Population: 619.651 (320.441 Female)
  - Japanese population: ~ 6000

# Market analysis

- Target Group:
  - Cat-lovers
  - Average to high income individuals
  - Lonely singles
  - Family with children
  - Asians

# The cats

Sponsored by „Tierschutzverein Düsseldorf e.V.“

Angel

Lilly

Bommel

Cookie

Murmel

# Relevent laws and regulations

- „Tierschutzgesetz“ (TierSchG): §2, §3 , §11
- Veterinary care
- Retreat possibility for cats (seperated cat room with food and sleep possibility)
- Cats are not allowed in the kitchen
- Double door system to prevent cats from leaving the café

# Relevent laws and regulations

- Nachweis für Beschäfigte im Umgang mit Lebensmitteln (§ 43 abs. 5 Infektionsschutzgesetz)

- TH-GewV (Tierhaltungs-Gewerbeverordnung)

# Form of Organization

- Entrepreneurial company (Unternehmergesellschaft)
  - Shareholder:
    - Patrick Neider
    - Yunhe Wang
    - Angelika Kolossow
  - Manager:
    - Angelika Kolossow
  - Advertising and Marketing:
    - Yunhe Wang
  - Purchasing, Selling and Animal Care
    - Patrick Neider

# Investment Calculation

## Machinery

| Description | Investment [€] | Afa in Years | Depreciation [€] |
| --- | --- | --- | --- |
| Bubble Tea machine | 1500 | 10 | 150 |
| Refrigerator | 900 | 10 | 90 |
| Multi-coffee machine | 1500 | 10 | 150 |
| SUM of Machines | 3900 | | 390 |

## Ventilation

| Description | Investment [€] | Afa in Years | Depreciation [€] |
| --- | --- | --- | --- |
| Ventilation | 800 | 10 | 80 |
| SUM of Ventilation | 800 | | 80 |

## Elektronic

| Description | Investment [€] | Afa in Years | Depreciation [€] |
| --- | --- | --- | --- |
| Ipad | 800 | 4 | 200 |
| Record player | 1000 | 4 | 250 |
| SUM of Electronics | 1800 | | 450 |

## Furniture

| Description | Investment [€] | Afa in Years | Depreciation [€] |
| --- | --- | --- | --- |
| 6 Tables + 20 Chairs | 1000 | 10 | 100 |
| Couch +Armchair | 800 | 10 | 80 |
| SUM of Furniture | 1800 | | 180 |

# Investment Calculation

## Engineering

| Description | Investment [€] | Afa in Years | Depreciation [€] |
|---|---|---|---|
| Firing system | 800 | 10 | 80 |
| Decoration-Painting | 6500 | 10 | 650 |
| Floor-Tiles-WC | 1200 | 10 | 120 |
| Electrical, Gas&Hydraulic | 2500 | 10 | 250 |
| SUM of Engineering | 11000 | | 1100 |

## Vehicles

| Description | Investment [€] | Afa in Years | Depreciation [€] |
|---|---|---|---|
| 1 Transporter | 5000 | 5 | 1000 |
| SUM of Vehicles | 5000 | | 1000 |

## Other Equipment

| Description | Investment [€] | Afa in Years | Depreciation [€] |
|---|---|---|---|
| Boiler | 100 | 0 | 0 |
| Dishwascher | 300 | 0 | 0 |
| Freezer | 300 | 0 | 0 |
| Oven | 400 | 0 | 0 |
| Microvawe Oven | 100 | 0 | 0 |
| Wardrobe | 300 | 0 | 0 |
| 50 Big Dishes | 130 | 0 | 0 |
| 50 Small Dishes | 80 | 0 | 0 |
| 50 Forks | 80 | 0 | 0 |
| 50 Knives | 80 | 0 | 0 |
| 50 Spoons | 80 | 0 | 0 |
| 50 Glass | 60 | 0 | 0 |
| 60 Cup and saucer | 150 | 0 | 0 |
| Lighting Equipment | 350 | 0 | 0 |
| SUM of Rest | 2510 | | 0 |

# Total Investment and depreciation costs

## Total Depreciation Costs

| Description | Investment | Afa in Years | Depreciation p.a. |
|---|---|---|---|
| Machines | 3900 | 10 | 390 |
| Electronic | 1800 | 4 | 450 |
| Ventilation | 800 | 10 | 80 |
| Furniture | 1800 | 10 | 180 |
| Engineering | 11000 | 10 | 1100 |
| Vehicles | 5000 | 5 | 1000 |
| Bail | 6000 | 0 | 0 |
| Unexpected | 7500 | 0 | 0 |
| Circulating captial | 400 | 0 | 0 |
| Other Equipment | 2510 | 0 | 0 |
| TOTAL | 40710 | | 3200 |

## Total of Investment and Financing

| | |
|---|---|
| Total investment | 40710 |
| 40 % own captial funds | 16284 |
| 60 % outside fiancing | 24426 |

6,00% interest
10 years running time

# Calculation of raw material cost

## Raw material costs

| Raw material | Unit | Cost per unit [€] | Unit | SUM cost [€] |
|---|---|---|---|---|
| coffee beans | kg | 15 | 1,5 | 22,5 |
| cakes | piece | 5 | 5 | 25 |
| cookies, muffins, brownies | piece | 0,5 | 20 | 10 |
| mineralwater , sparkling water | bottle | 0,1 | 20 | 2 |
| cola,fanta, sprite,... | bottle | 0,2 | 20 | 4 |
| juices (orange, ....) | bottle | 0,4 | 10 | 4 |
| tea | g | 0,2 | 10 | 2 |
| cacao pulver | kg | 20 | 0,3 | 6 |
| spray cream | kg | 7 | 0,2 | 1,4 |
| breakfast (bread, butter, ....) | portion | 1 | 10 | 10 |
| coffee cream | dose | 0,3 | 2 | 0,6 |
| coffee cookies | piece | 0,05 | 100 | 5 |
| milk | kg | 0,5 | 6 | 3 |
| sugar | kg | 0,65 | 0,5 | 0,325 |
| cat food (for 5 cats) | kg | 10 | 2 | 20 |
| SUM per day | | | | 115 |
| SUM per year | | | | 34747 |

# Calculation of labour and fixed cost

## Labour costs

| Personal in cost centre | Number | Personnel direct costs [€] |
|---|---|---|
| 3 Manager | 3 | 180000 |
| SUM of labour costs per year | | 180000 |

## Fixed Costs

| Description | Cost [€] |
|---|---|
| Rent (100 $m^2$) | 2000 |
| Kilowatt hour (KWh) per $m^2$ | 200 |
| Water per $m^3$ | 42 |
| Car | 150 |
| Heating | 4 |
| Cat medical checkup | 40 |
| SUM of fix cost per month | 2436 |
| SUM of fix cost per year | 29239 |

# Calculation of financing costs

| Year | Balance of debt [€] | Interest rate (%) | Intereset costs paid p.a. [€] | Refunding Bank Loan [€] |
|---|---|---|---|---|
| 1 | 24426 | 6 | 1466 | 2443 |
| 2 | 21983 | 6 | 1319 | 2443 |
| 3 | 19541 | 6 | 1172 | 2443 |
| 4 | 17098 | 6 | 1026 | 2443 |
| 5 | 14656 | 6 | 879 | 2443 |
| 6 | 12213 | 6 | 733 | 2443 |
| 7 | 9770 | 6 | 586 | 2443 |
| 8 | 7328 | 6 | 440 | 2443 |
| 9 | 4885 | 6 | 293 | 2443 |
| 10 | 2443 | 6 | 147 | 2443 |
| SUM Interest | | | 8061 | |
| SUM Repayment | | | | 24426 |

# Self costs in years 1-10

| | 1. Year | 2. Year | 3. Year | 4. Year | 5. Year | 6. Year | 7. Year | 8. Year | 9. Year | 10. Year |
|---|---|---|---|---|---|---|---|---|---|---|
| Utilization of capacity (%) | 60 | 80 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| | | | | | | | | | | |
| Costs | € | € | € | € | € | € | € | € | € | € |
| Depreciation costs | 3200 | 3200 | 3200 | 3200 | 3200 | 3200 | 3200 | 3200 | 3200 | 3200 |
| Financing costs | 1466 | 1319 | 1172 | 1026 | 879 | 733 | 586 | 440 | 293 | 147 |
| Labour costs | 180000 | 180000 | 180000 | 180000 | 180000 | 180000 | 180000 | 180000 | 180000 | 180000 |
| Raw material costs | 20849 | 27798 | 34748 | 34748 | 34748 | 34748 | 34748 | 34748 | 34748 | 34748 |
| Fix costs | 29239 | 29239 | 29239 | 29239 | 29239 | 29239 | 29239 | 29239 | 29239 | 29239 |
| SUM of costs | 234753 | 241556 | 248359 | 248213 | 248066 | 247919 | 247773 | 247626 | 247480 | 247333 |

# Calculation of turnover

| Products | | units | price per unit [€] | € |
|---|---|---|---|---|
| caffee | cup | 100 | 2,6 | 260 |
| cakes | piece | 100 | 3,3 | 330 |
| cookies, muffins, brownies | piece | 20 | 1,8 | 36 |
| mineralwater , sparkling water | bottle | 20 | 2,4 | 48 |
| cola,fanta, sprite,... | bottle | 20 | 2,3 | 46 |
| juices (orange, ....) | bottle | 10 | 2,3 | 23 |
| tea | | 10 | 2,8 | 28 |
| cacao | cup | 20 | 2,9 | 58 |
| cacao with cream | cup | 10 | 3,2 | 32 |
| breakfast | portion | 15 | 7,9 | 118,5 |
| milktea | cup | 10 | 3,5 | 35 |
| SUM per day | | | | 1014,5 |
| Sum per year | | | | 304350 |

| | 1. Year | 2. Year | 3. Year | 4. Year | 5. Year | 6. Year | 7. Year | 8. Year | 9. Year | 10. Year |
|---|---|---|---|---|---|---|---|---|---|---|
| Utilization of capacity (%) | 60 | 80 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Turnover | 182610 | 243480 | 304350 | 304350 | 304350 | 304350 | 304350 | 304350 | 304350 | 304350 |

# Calculation of cash flow

| | 1. Year | 2. Year | 3. Year | 4. Year | 5. Year | 6. Year | 7. Year | 8. Year | 9. Year | 10. Year |
|---|---|---|---|---|---|---|---|---|---|---|
| **Turnover** | 182610 | 243480 | 304350 | 304350 | 304350 | 304350 | 304350 | 304350 | 304350 | 304350 |
| Depreciation costs | 3200 | 3200 | 3200 | 3200 | 3200 | 3200 | 3200 | 3200 | 3200 | 3200 |
| Financing costs | 1466 | 1319 | 1172 | 1026 | 879 | 733 | 586 | 440 | 293 | 147 |
| Labour costs | 180000 | 180000 | 180000 | 180000 | 180000 | 180000 | 180000 | 180000 | 180000 | 180000 |
| Raw material costs | 20849 | 27798 | 34748 | 34748 | 34748 | 34748 | 34748 | 34748 | 34748 | 34748 |
| Fix costs | 29239 | 29239 | 29239 | 29239 | 29239 | 29239 | 29239 | 29239 | 29239 | 29239 |
| Loss carried forward | | -52143,26 | -50219 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Profit before tax** | -52143 | -50219 | 5771 | 56137 | 56284 | 56431 | 56577 | 56724 | 56870 | 57017 |
| Taxes (40%) | 0 | 0 | 2308 | 22454 | 22513 | 22572 | 22630 | 22689 | 22748 | 22806 |
| **Proft after taxes** | -52143 | -50219 | 3463 | 33682 | 33770 | 33858 | 33946 | 34034 | 34122 | 34210 |
| Cash-Flow | -48943 | -47019 | 6663 | 36882 | 36970 | 37058 | 37146 | 37234 | 37322 | 37410 |
| **Repayment credit** | 2443 | 2443 | 2443 | 2443 | 2443 | 2443 | 2443 | 2443 | 2443 | 2443 |
| Dividend | -51386 | -49462 | 4220 | 34440 | 34528 | 34616 | 34704 | 34792 | 34880 | 34967 |
| **Cumulated dividend** | -51386 | -100848 | -96628 | -62188 | -27660 | 6956 | 41659 | 76451 | 111330 | 146298 |

# Total dividend

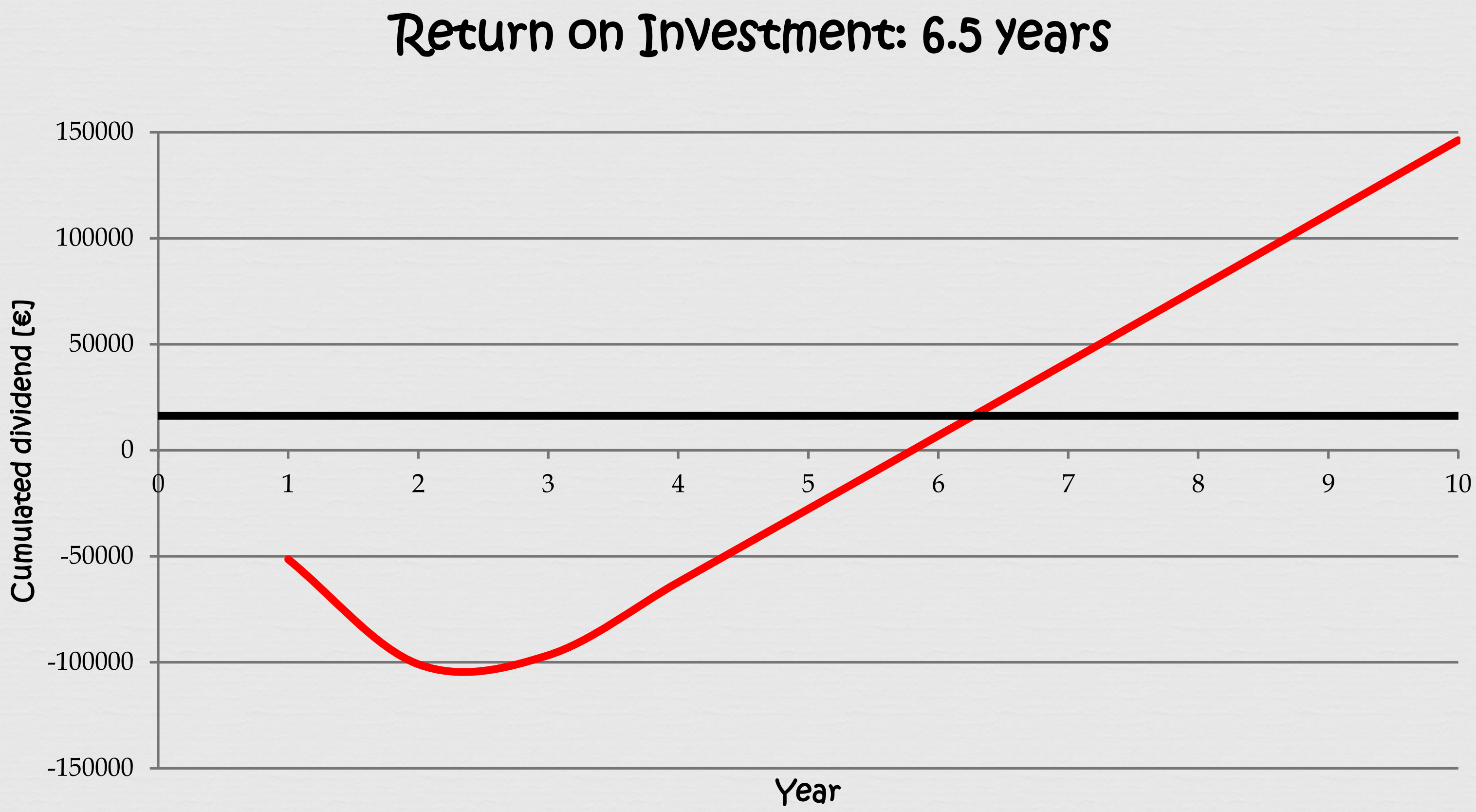
Total dividend cumulated over 10 years:

**146.298 €**

# Equity profitability

| Year | Equity | Profit after tax | Dividend | Interest made of quity [%] |
|---|---|---|---|---|
| 1 | 16284 | -52143 | -51386 | -316 |
| 2 | 16284 | -50219 | -49462 | -304 |
| 3 | 16284 | 3463 | 4220 | 26 |
| 4 | 16284 | 33682 | 34440 | 211 |
| 5 | 16284 | 33770 | 34528 | 212 |
| 6 | 16284 | 33858 | 34616 | 213 |
| 7 | 16284 | 33946 | 34704 | 213 |
| 8 | 16284 | 34034 | 34792 | 214 |
| 9 | 16284 | 34122 | 34880 | 214 |
| 10 | 16284 | 34210 | 34967 | 215 |

# Return on investment



# Conclusion

- Katzencafé is a growing trend in Germany
- Unique and special idea for a café
  - With perfect location and wide target group
- From the third year on we get a profit
- In 6.5 years we get our investment back
- The total dividend cumulated over ten years will be **146.298 €**

# We are waiting for you, miao~