



The Pet Café
Cups n Hugs

Market Analysis & Business Plan

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ITT Entrepreneurship, T3181

TH Köln

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Nathaly Loayz



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1. Introduction

1.1 Mission

We are a meeting point for friends

A fluffy home full of cuteness

A safe place for our rescued animals

Hot coffee on a rainy morning.

1.2 Vision

Better homes for our furry friends. To fill every home with fluffy joy and every stomach with hot coffee.

1.3 Who we are

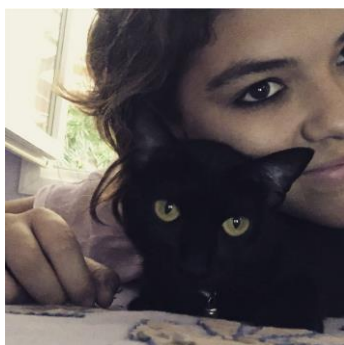
Paula Perez - CEO of The Pet Café



Paula has a passion for animals and a mission to make a change in the world. While living in Panama, she had the opportunity to adopt a lovely rescued cat. During that time her eyes opened to the needs these animals have, a safe home and lots of love. With this idea in mind the creation of the Pet Café came to life.



Claudia Janaina Wieser- Food manager



Claudia always loved animals, since she was a kid there was always a pet in the house. Now, she has 3 adopted cats in Brazil and one in Germany. Two of her cats were found on the street by her. Whenever she can, she rescues a cat on the street in life threatening situations, and they stay at her place as a temporary home until she finds a new permanent home for them with loving owners. Because of this, Claudia developed an immense passion for helping animals find their forever homes, so when she heard the idea of a Pet Café she got very excited and instantly joined this amazing project.





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Pia Brodde - Manager of Animals



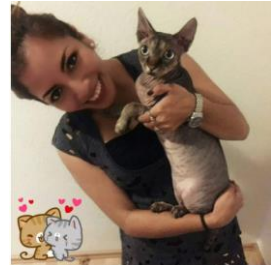
Pia is a huge animal lover and has two rescued cats. One was rescued from the streets and one from an animal shelter in Germany. Through that experience, she knows the urge to find loving homes for pets and the limits of animal shelters to properly connect potential owners with their new pets. She is very excited about the idea of connecting the potential pet owners with the animal as a way of finding the perfect combination of owner and pet with the result of creating a happy tiny fur-family.



Nathaly Loayz - Business Manager



Nathaly has a background in business and administration. She loves helping animals in need, as this is something she saw a lot in Peru, where she comes from. Peru is a place where many dogs and cats are abandoned in the street and have a hard time. She would like to be part of this change, helping not only animals to find a better place but also have an impact on people’s mind, to be more conscious about these issues and know how to take better care of their pets.



1.4 The Café

The Pet Café is a temporary home for rescued animals and a place for new owners to come and bond with the animals before making a final decision. They are experiencing safety and love here and get cared for with health services. It is also place, where the guests have the possibility to eat delicious vegan food while playing with the cats. The Pet Café takes its role as a one-stop shop for the Köln cat owning community very seriously too and allows to find all necessary tools and products which are needed for taking care of their own pets at home.

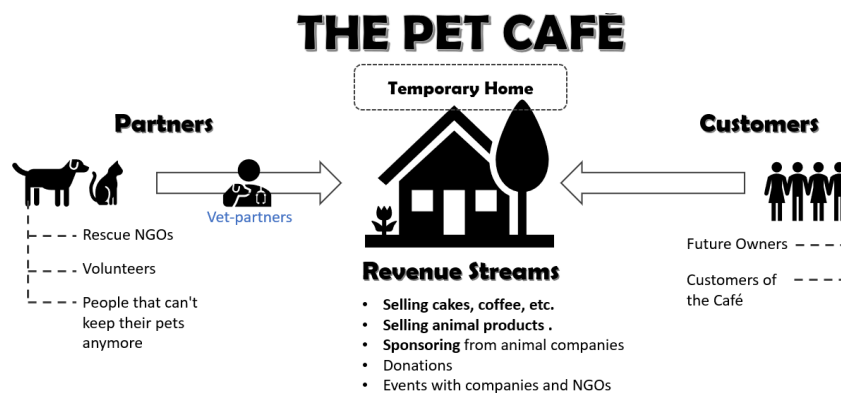


Figure 1: The Pet Cafe



2. Market Analysis

2.1 Demographics and Customer Profile

To find a viable location for The Pet Café, it is necessary to take into consideration the social environment of a neighborhood. Differences in customer profiles and preferences throughout a city is another important parameter to consider as it directly affects the number of potential clients.

Cologne, in comparison to other cities, is one of the biggest hubs of infrastructure and closely connected with the southern area of the Ruhr region, resulting in an accumulation of working people and university students.

The Café will attract the interest of the younger professionals and studying people. This primarily includes high income young adults (18 -35 years) but could also include married couples with children, as well as other demographics. Cologne offers one of the highest densities with students, which is continuing to grow. According to 2018 data, there are 100.700 students out of a total city population of 1.09 million.

Students often live in small shared flats and cannot take care of their own pets. It is common for owners of flats to prohibit their tenants from keeping pets. Even young families, which do not yet have the space or time to own a pet could use the Pet Café to share their spare time with their children to play with cats.

Besides having a large student population, Cologne also attracts many businesses and tourists. Large amounts of tourism and business traffic adds additional potential clients for the café. The possibility of leveraging the unique theme to become a tourist niche destination will be explored.

2.2 Analysis of Best Area

The neighborhood of Ehrenfeld, a district of Cologne, has been selected as a preferred location for The Pet Café. This area has many facilities which cater to younger people. It is regarded as a hub for arts & culture, bars, restaurants, cafes and clubs. Ehrenfeld's 'hip' reputation and large offering of activities and destinations regularly draws in many people and their friends who could be potential customers.

3. Competition

The Pet Café will provide a diverse range of products, most comparable products can be found in cafes and pet supply stores. A detailed competitor analysis illustrating the primary competitors for each product is necessary to demonstrate the viability and comparative advantage of the Pet Café concept. Additionally, this analysis will enable us to price our products at the going market rate. The Pet Café also provides services that are comparable to those offered by animal shelters. For this analysis, shelters will be considered competition even though functionally they could be considered potential partners for the Pet Café services.

3.1 Local Competitors

Competition can be expected on regional scale as shown in Figure 1 and at the neighborhood level. The location of the Pet Café is in Ehrenfeld, Cologne.



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Figure 2: Location of Animal Shelters in Cologne

3.1.1 Competitors

3.1.1.1 Shelters

Within Cologne, the following animal shelter were found:

Kölner Tierschutzverein
von 1868
Konrad-Adenauer-Tierheim



Kölner Tierschutzverein

Vorgebirgstrasse 76
50969 Köln
Tel: 0221 / 38 18 58
Info@tierheim-koeln-zollstock.de
<http://www.tierheim-koeln-zollstock.de/>



ASPCA People for animals

Herkenrathweg 5
51107 Köln
Tel: 0221 / 98 934949
info@tierheim-koeln-ostheim.de
<https://tierheim-koeln-ostheim.de/>



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Tierheim
Iddelfelder Hardt
51069 Köln
Tel: 0221 / 68 4926
tierheim-dellbrueck@gmx.de
<https://tierheim-koeln-dellbrueck.bmtev.de/>

3.1.1.2 Cat Café

Within Cologne, the following cat cafe was found:



Café Schnurrke
Ritterstraße 27
50668 Köln
Tel: : 0221 / 84617980
info@schnurrke.de
https://web.facebook.com/CafeSchnurrke/?_rdc=1&_rdr

3.1.1.3 Vegan Cafes

Within the Ehrenfeld neighborhood in Cologne, the following vegan cafés can be found:



CafeCafe Ehrenfeld
Venloer Str. 206
50823 Köln
Tel: : 0221 / 16922523
<https://www.facebook.com/cafecafe.ehrenfeld>



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Edelgrün

Venloer Str. 233
50823 Köln
Tel: : 0221 / 34663804
<https://edelgruen.bio/>



Café Rotkehlchen

Venloer Str. 400
50825 Köln
Tel: : 0178 5254586
<https://www.facebook.com/CafeRotkehlchen/>

3.1.1.4 Pet Stores

Within the Ehrenfeld neighborhood in Cologne, the following pet supply store was found:

Cotier

Info: Pellenzstraße 46, 50823 Köln

3.1.3 Pricing

From the list of competitors mentioned above the following five competitors were chosen, Tierheim, Café Schnurrke, Edelgrün, Café Rotkehlchen and Cotier for a preliminary analysis on pricing and the result is shown in Table 1.



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Table 1: Competitor prices

Competitor	Description / Type of business	Items	Prices EUR
Tierheim	Animal shelter	Male & Female dog uncastrated	250
		Male dog neutered	300
		Female dog neutered	350
		Male cat neutered	120
		Female cat neutered	140
		Male rabbit neutered	50
		Female rabbit neutered	30
Café Schnurrke	Cat Cafe	Cappuccino	3.2
		Mucho Cappuccino	4.2
		Schokoccino	4.6
		Kaffe	2.6
		Espresso	1.9
		Heisse Chocolate	4.1
		Milchkaffee	3.2
		Chai Latte	4.2
		Matcha Latte	4.2
		Hibiskus	3.8
		Zitrone options tee	3.5
		Lemonade	3.5
		Bio Saft	3.2
		Herman Kola	3.6
Edelgrün	Vegan Cafe	Green bowl	10.9
		Quinoa Salad	9.9
		Bruschetta	8.9
		Banana Bread	3.2
Café Rotkehlchen		Waffle	4.5
Cotier	Pet Store	Dog Food	8 - 30
		Cat Food	5 - 20
		Can Food	4 - 10
		Animal beds	12 - 90
		Kettle	10 - 60
		Litter	6 - 12
		Collar	5 - 15
		Animal Toys	1 - 10



3.1.3 Competition Analysis

From the information collected in the competitor survey, Table 2 was developed. The Pet Café is the only business that offers all the selected services.

Table 2: Competition Analysis

	Client-Animal interaction	Food & Beverage Sales	Animal Supply Sales	Animal Adoptions	Temporary Animal Shelter
Animal Shelter	x		x	x	x
Cat Cafe	x	x			x
Cafe		x			
Pet Stores	x		x	x	x
The Pet Cafe	x	x	x	x	x

3.2 Market Access

Market access will be developed through the implementation of marketing campaigns that will provide a channel of communication between our future customers and our Café. This will also include special events such as adoption fairs, fundraising events, movie screenings for documentaries or other productions promoting animal protection and conferences about animal protection and welfare.

4. Marketing Concepts

4.1 Customer Relationships

To achieve our mission and connect with our customers and partners the first step is to develop a webpage for the Pet Café. This will provide easy and fast access to the products we sell, what we do, our mission and vision. The webpage will provide:

- The Café menu with prices and photos;
- The products we sell with prices and the contact of our partners;
- Who are our partners (NGO's, pets vet clinics, etc);
- Photos and a short description of the animals we are currently caring for;
- How can a customer adopt one of our pets;
- How to become our partner and/or make donations;
- Next events;
- Our contact and address.

In addition to the online marketing, on site strategies will also be conducted. Posters with facts and data about the importance of adopting an animal will be elaborated. They will also include relevant information about how to adopt a pet and general information for new pet owners. This information will also be



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available in the Café. On the wall of the Café a magnetic board with photos from our costumers and/or the new owners of our rescued pets together with photos of the animals currently in our care will be hung.

Adoption fairs will be organized at least 4 times a year to increase the interaction between the rescued animals and possible owners. On the event day several activities will be conducted to encourage customers and partner presence:

- Sweepstakes for the Café products or discount vouchers for our customers.
- Selling products from local partners.
- Special prices on some of our products.

Business cards from our Café will also be distributed in our partners NGO's, veterinary clinics and pet shops to draw the attention of possible new clients that already belong to our target group.

4.2 Social media marketing

The Café marketing will also focus on the use social media platforms such as, Facebook, Instagram and Twitter. On our social media accounts, we will post pictures of our products, our rescued animals, our customers and their pets and publicize our future events such as our adoptions fairs. We will also allow our customers to make comments and evaluate us, so we can improve our services.

Instagram (@Thepetcafecologne):

- Daily posts of our food products with a short description and price, including possible discount and offers of the day.
- Post pictures of our rescued animals available for adoption.
- Post pictures containing general information regarding the Cafe, pets, animal welfare and adoption.
- Post Pictures of our upcoming adoption fairs or events with a description containing the activities of that day.
- Post pictures of our customers with their pets and the ones who adopted our animals (with their consent).

Facebook (The pet café cologne)

- Share the same pictures we post on Instagram.
- Daily update of our products and discount.
- Short description of our Café with our address and contact.
- Direct interaction with our customers.
- Share general information regarding the Cafe, pets, animal welfare and adoption.
- Share posts from our sponsors and partners.

Twitter

- Post daily offers of our products.
- Post pictures of our customers.
- Write funny facts about pets and coffee and share general information regarding this matter.



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5. Café Operation

The Café will have one owner (Paula Perez) and three employees (Claudia Wieser, Nathaly Loayz and Pia Brodde).

The service model is half self-service and half waiter-based. The customer orders at the counter and the employee will bring the drinks and food to the table chosen by the customer.

The Café sells several drinks and beverages, the most important hot drinks are coffee, tea and hot chocolate. Cold drinks are iced tea, juice and lemonade. The Café does not sell alcoholic drinks.

The Café sells a choice of sweet and salty snacks. Sweet snacks are pieces of cake or waffles. Salty snacks are salads, bruschetta, and green bowls. The served food is mainly homemade.

The Café sells cat equipment. These are toys, accessories, healthy cat treats, supplements, litter boxes and more. The Café will mainly sell the equipment in cooperation with companies that align with the values of the owner.

The prices of the sold goods are discussed in the cost analysis chapter.

The Café's customer capacity is about 30 seats. The seats are distributed around five to six tables.

The Café's opening hours are on weekdays between 13 and 19 and on weekends between 10 and 17. Sunday and Monday are resting days.

It is expected that the customers stay between 1 hour and 2 hours. Besides eating and drinking, the activities for the customers are to play with the animals, to cuddle with the animals, to relax in a cozy and calm atmosphere, to listen to music, and to socialize with other customers.

6. Administration

6.1 Insurance

In Germany, a common fund exists for all social security components. Only the health insurance provider can be chosen individually by the employee. Additionally, several extra insurances are recommended to be covered by the owner of a company. The needed insurances depend on the type of company.

6.1.1 Company Insurances

- Property Insurance (to protect against fire and vandalism)
- Glass insurance
- Judicial protection, covered by membership of DEHOGA (Deutscher Hotel- und Gaststättenverband), about 200€/year
- Health care for animals, about 25€/month/cat



6.1.2 Employment

- Accident Insurance

The accident insurance provides coverage if an employee suffers an accident at the workplace or on the way to work. In contrast to the other mandatory social insurances the costs for accident insurance are exclusively borne by the employer. The accident insurance rate will be calculated by the hazard category and the annual salaries sum of all employees. According to the German Social Accident Insurance (DGUV), the average accident insurance contribution in 2016 was 1.18 %.

- Pension Insurance

Pension insurance is obligatory for employees. The premium is 18.6 % of the gross wage and is divided equally between the employees. The employee's health insurance company is responsible for collecting these contributions.

- Health Insurance

Contributions are calculated on the basis of the employee's annual income. To calculate this health and nursing care insurance, the applicable contribution ceiling, €4,350 per month, will not be considered. The contribution to statutory health insurance is 15.5%, of which the employer pays 7.3% and the employee 8.2%. This depends on the regulations of the relevant statutory health insurance scheme. The employee must also pay an additional contribution of approximately 0.9 %. The list of all public health insurance providers and their additional contribution rates are available online, which is provided by the German National Association of Statutory Health Insurance Funds (GKV-Spitzenverband) .

- Unemployment Insurance

The premium for the mandatory unemployment insurance is 3.0% of the gross wage and is shared equally by the employer and employee. Contributions for unemployment insurance are collected by the health insurance company of the employee, which transfers the money to the Federal Employment Agency (Bundesagentur für Arbeit).

- Nursing Care Insurance

Nursing care insurance is organized similarly to health insurance, with a contribution rate of 2.55% of the gross wage. Employer and employee both pay half of the contribution rate, with childless employees paying an extra 0.25% on top of their contribution. The premiums are deducted in the course of payroll accounting and transferred to the nursing care insurance company via the health insurance company.



6.2 Legal framework

Table 3 gives an overview about the most important legal aspects to operate The Pet Café

Table 3: Legal Framework

Legal Aspect	Description	Fees
<p>Authorization requirement for keeping, trade and breeding of animals (Erlaubnis zur Haltung, Handel und Zucht von Tieren)</p> <p>Veterinarian department city of Cologne Friedrich-Ebert-Ufer 64-70 51143 Köln</p>	<p>§11 of animal protection law: the veterinarian agency has to give authorization for “the keeping of vertebrates in animal shelters or similar associations that are characterized that the animals stay for a long period and characterized through the admission and caring of homeless animals and the submissions to third parties” [1]</p>	<p>250-1000€ [7]</p>
<p>Hygiene Education</p>	<p>Manager of the Café is responsible to educate and sensitize the employees for sufficient hygiene. Besides, the Manager has to ensure sufficient hygiene regarding the usage of the food and kitchen hygiene. The Manager has to monitor pests (Schädlingskontrolle) [2]</p>	
<p>Health department certificate Health department Cologne: Neumarkt 15-21 50667 Köln 0221.22/124712 gesundheitsamt@stad-koeln.de</p>	<p>The health department (Gesundheitsamt) has to educate the gastronomy regarding the infection protection law. After the education they are given a certificate, that has to be shown to the trade office (Gewerbeamt) [3]</p>	<p>25€ [4]</p>
<p>Bathroom requirements</p>	<p>Only necessary if the Café serves alcohol, but it is nice to have a bathroom for the guests</p>	
<p>Business registration (Gewerbeanmeldung) Willy-Brandt-Platz 3 50679 Köln</p>	<p>Necessary for an activity generating revenue. [5]</p>	<p>20€ [5]</p>
<p>Konzession, application at the business registration office</p>	<p>Necessary if prepared dishes are offered [6]</p>	<p>3500€ maximum, depending on the type of business [6]</p>

[1] Kreis Recklinghausen [2] Für Gründer a [3] Für Gründer b [4] StadtKöln a [5] StadtKöln b [6] StadtKöln c [7] StadtKöln d



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6.3 Articles of Association



The Pet Café

Articles of Association

Of:

Paula Perez

Following articles of association for the formation of a GmbH are conducted:

§ 1 Name, Registered Office and Financial Year

- (1) The name of the company is The Pet Café (GmbH)
- (2) The company is located in Ehrenfeld, Cologne, Germany
- (3) The financial year shall be the calendar year.

§ 2 Object of Business



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The object of The Pet Café is to give cats a home and to connect potential adopters with the animal. The goal is to vermitteln as many cats as possible to trustworthy, loving new homes. The Pet Café gives the adopter the chance to get to know the animal by spending time with it. Besides, The Pet Café takes care of the cats until they find a permanent home. The operation of the Café itself works as a connection point and a socializing area.

§ 3 Capital

- (1) The share capital is 23,962 Euro.
- (2) Paula Perez is owning/responsible for the sum.
- (3) The capital will be paid immediately on the bank account of The Pet Café

§ 4 Manager and Representation

- (1) The main manager of The Pet Café is Paula Perez
- (2) The manager presents The Pet Café
- (3) The Pet Café is legally represented by the manager Paula Perez.

§ 5 Formation costs

Paula Perez shall bear the costs of incorporation

§ 6 Final provisions

- (1) This contract can only be changed in written form
- (2) This article of association shall be governed by the laws of the Federal Republic of Germany

Date and Place

Paula Perez



6.4 Contract

Contract of Employment

Between ***Paula Perez***

As employer (the Pet Café)

And ***Pia Brodde***

As employee (the Employee)

1. Position, Commencement Date and Place of Work

1.1 The employee is employed as manager of animals with effect as of 01.01.2020 (“Commencement Date”). Place of Work is the Pet Café in XXX (Address) Köln-Ehrenfeld.

2. Working Hours

2.1 The Employee’s regular weekly working time amounts to 38 hours. The daily working hours are scheduled in accordance with company policy with special consideration being given to operational requirements. The working schedule will be given out weekly three weeks in advance. The Employee will work on two weekends per month.

2.2 If necessary, the Employee will work hours in excess of the contractual working hours within the permitted statutory thresholds.

3. Remuneration

3.1 The Employee receives an annual gross base salary of 17€/h (“Base salary”), payable in equal monthly installments at the end of each calendar month (last working day of the month). Work performed over and above the contractual regular working hours (work on public holidays and night-work) is deemed remunerated by the salary base.

3.2 During the probation period that is defined in chapter XX, the salary will be gross 15€/h on a monthly base. After this probation period, the base salary is defined in chapter 3.1 takes place.

3.3 All payments to the Employee are made by bank transfer into an account to be nominated by the Employee with a bank based in Germany.

4. Holiday

4.1 The Employee is entitled to 27 working days paid holidays in each calendar year.



5. Absenteeism

5.1 The Employee will immediately notify the Pet Café of any absenteeism and the likely duration thereof. Upon request, the Employee is to inform the Pet Café of the reasons of their absence.

6. Other activities or interests

6.1 The Employee is required to treat the animals with love and care for them to the best of their ability and belief. No abuse or any treatment close to that will be tolerated and will be followed by serious consequences.

7. Term and Termination of Employment, Garden Leave

7.1 The contract of employment is concluded for an indefinite period. During the first six months, a termination notice period of 4 weeks to the end of the month (probationary period) shall apply for both parties. After the probationary period, the termination notice period for both parties is 3 months to the end of a month. Any statutory or other prolongation of the notice period to be complied with by the Pet Café also applies when the Employee gives notice of termination

7.2 The employment terminates without notice of termination at the latest upon expiry of the month in which the Employee is entitled to the statutory regular age pension (at present, upon completion of 67 years of age). It terminates before that date upon expiry of the month in which the Employee begins receiving a statutory age pension. If a statutory pension provider determines that the Employee is entitled to a pension based on complete inability to engage in gainful activities, then the employment terminates upon the expiry of the day prior to the commencement of the pension payments. If the pension based on complete inability to engage in gainful activities will be accorded only for a temporary period, the employment will suspend as of the expiry of the day preceding the commencement of the pension payments until expiry of the day until which the temporary pension is authorised, but no later than until expiry of the day on which the employment terminates.

7.3 The Pet Café may at any time temporarily release the Employee from his work duties. Following notice of termination, the Pet Café may release the Employee from his work duties up until expiry of the notice period. The Employee's remuneration claims remain unaffected by such release to the extent that nothing is agreed differently in writing.

8. Collecting, Processing and Using Personal Data

8.1 The Employee authorises the Pet Café to collect, process and use his personal data for the purpose of establishing, performing and terminating the employment. Personal data are in particular first names and surnames, academic titles, date and place of birth, nationalities, family status and number of dependants, income tax-relevant information (such as income tax class and religious denomination), private and professional addresses, position and status with the Pet Café, working time, remuneration and remuneration components, school, academic and professional



qualifications, professional admissions, membership in professional associations, type and duration of residence and work permits, notice periods and facts justifying special protection against dismissal (such as severe disability), bank details as well as performances and performance evaluations.

- 8.2 The Employee authorises the Pet Café to transfer personal data to third parties belonging to the Pet Café's group of companies within the limits of the purpose of the employment. The transfer is made within the limits of the purpose of the employment if it is made for the purposes of evaluating and analysing performance within the group, granting remuneration components or employee participations in the group, producing employee statistics in the group, making personnel plans in the group including establishing a group of possible future management and „high potentials“ individuals or for the purposes of personnel management for the group, including processing on behalf of controllers, or in the context of a sale of a company or business to possible purchasers.
- 8.3 The transmission of personal data to a foreign country is permitted if a reasonable level of data protection is guaranteed at the recipient.
- 8.4 The third party may only record, use and transmit the transferred data to other parties within the limits of the purpose of the employment.
- 8.5 Other rights of the Pet Café to collect, process and use personal data remain unaffected.

9. Granting and Transfer of Rights

- 9.1 The Employee grants to the Pet Café an exclusive right of use which is unlimited in terms of time and location, for any and all work results which are generated within the scope of his activities for the Pet Café, each respectively as of the time of the creation of the right and already now transfers to the Pet Café the ownership to any and all work results, in particular the object and source codes as of the point in time of their creation and in their respective processing condition.
- 9.2 The granting of the rights to the work results is completely covered by the remuneration pursuant to section 3, i.e., also for the time after termination of the employment relationship.

10. Miscellaneous

- 10.1 This Agreement embodies the entire employment and service relation between the parties. There are no ancillary agreements. Any amendments or additions to this Agreement must be in writing in order to be legally effective
- 10.2 All prior employment and service agreements, if any, between the Pet Café or Group companies and the Employee terminates upon the Commencement Date. The Employee will not assert any rights or claims out of such agreements for the time after the Commencement Date.
- 10.3 Should any provision of this Agreement be or become in total or in part ineffective, the effectiveness of the other provisions are not affected thereby
- 10.4 The employment is governed by German law.
- 10.5 The German version of this Agreement is controlling.



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Ehrenfeld - Köln
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Employee

Place: _____

Date: _____

Signature: _____

Employee Data Protection Declaration

I have read and understood the provision contained in clause 11 of this contract relating to the collection, processing and use of personal data. I hereby express my agreement to this provision.

Employee

Place: _____

Date: _____

Signature: _____



7. Funding, Financing and Venture Fonds

7.1 Opening Balance

Table 4 show the opening balance of the café. Its assets and liability.

Table 4: Opening Balance

Assets		Liability	
Cash out		Investment Capital	
General Cost	€ 27,200.00	Outstanding Share Value	€ 23,962.00
Fixed Assets		Long-term Liability	
Equipment	€ 27,705.00	Bank Loan	€ 35,943.00
Liquidity			
Cash out	€ 5,000.00		
Total	€ 59,905.00	Total	€ 59,905.00

7.2 Funding

Our Café is open to receive donations and private funding but because these are not fixed costs we can predict for our first cost analysis the only financing will be the loan from the bank. Table 5 shows the total investments and the financing for the opening of the Café.

Table 5: Financing estimations

Financing	
Total investment	€ 59,905.00
Bank loan	€ 35,943.00
Personal investment	€ 23,962.00
Interest Rate	7.00%



8. Revenue and Cost Analysis

8.1 Cost

8.1.1 Financing Costs

Table 6 shows the financing costs per year

Table 6: Financing costs per year

Year	Balance of debt	Refunding Bank Loan	Interest rate (%)	Interest Cost p.a	Parcel
0	€ 35,943.00	€ 3,594.30	7.00%	€ 2,516.01	1
1	€ 32,348.70	€ 3,594.30	7.00%	€ 2,264.41	2
2	€ 28,754.40	€ 3,594.30	7.00%	€ 2,012.81	3
3	€ 25,160.10	€ 3,594.30	7.00%	€ 1,761.21	4
4	€ 21,565.80	€ 3,594.30	7.00%	€ 1,509.61	5
5	€ 17,971.50	€ 3,594.30	7.00%	€ 1,258.01	6
6	€ 14,377.20	€ 3,594.30	7.00%	€ 1,006.40	7
7	€ 10,782.90	€ 3,594.30	7.00%	€ 754.80	8
8	€ 7,188.60	€ 3,594.30	7.00%	€ 503.20	9
9	€ 3,594.30	€ 3,594.30	7.00%	€ 251.60	10
10	€ 0.00	€ 3,594.30	7.00%	€ 0.00	
Total				€ 13,838.06	

8.1.2 Depreciation Costs

Table 7 shows the depreciation costs of the assets purchased for the Café. The Depreciation rates are according to the “AfA Tabelle” and the costs for the assets were found on the internet on different websites such as amazon, WebrestaurantStore and Majesty Coffee (Bundesministerium der Finanzen, 1995).



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Table 7: Depreciation costs per year

Asset	Cost	Depreciation (in years)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Espresso Machine	€ 5,500.00	5	€ 1,100.00	€ 1,100.00	€ 1,100.00	€ 1,100.00	€ 1,100.00					
Espresso grinder	€ 795.00	5	€ 159.00	€ 159.00	€ 159.00	€ 159.00	€ 159.00					
Coffe maker	€ 450.00	5	€ 90.00	€ 90.00	€ 90.00	€ 90.00	€ 90.00					
Frappe and smoothie blenders	€ 360.00	3	€ 120.00	€ 120.00	€ 120.00							
Refrigerated Countertop Bakery Display	€ 700.00	10	€ 70.00	€ 70.00	€ 70.00	€ 70.00	€ 70.00	€ 70.00	€ 70.00	€ 70.00	€ 70.00	€ 70.00
Combination refrigerators/freezers	€ 5,200.00	10	€ 520.00	€ 520.00	€ 520.00	€ 520.00	€ 520.00	€ 520.00	€ 520.00	€ 520.00	€ 520.00	€ 520.00
Ice machine	€ 3,800.00	8	€ 475.00	€ 475.00	€ 475.00	€ 475.00	€ 475.00	€ 475.00	€ 475.00	€ 475.00		
Dishwasher	€ 3,500.00	7	€ 500.00	€ 500.00	€ 500.00	€ 500.00	€ 500.00	€ 500.00	€ 500.00			
Underbar sink	€ 350.00	10	€ 35.00	€ 35.00	€ 35.00	€ 35.00	€ 35.00	€ 35.00	€ 35.00	€ 35.00	€ 35.00	€ 35.00
Kitchen Sink	€ 200.00	10	€ 20.00	€ 20.00	€ 20.00	€ 20.00	€ 20.00	€ 20.00	€ 20.00	€ 20.00	€ 20.00	€ 20.00
Microwave	€ 500.00	8	€ 62.50	€ 62.50	€ 62.50	€ 62.50	€ 62.50	€ 62.50	€ 62.50	€ 62.50		
Food service eqiptment (toasters, blenders, etc.)	€ 600.00	3	€ 200.00	€ 200.00	€ 200.00							
Coffe accesorries (espresso tampers, frothiung putchersm neasurinbg cups, etc.)	€ 250.00	3	€ 83.33	€ 83.33	€ 83.33							
Crockery	€ 300.00	1	€ 300.00									
Disposable coffe shop supplies (papertowels, napkins, etc.)	€ 400.00	1	€ 400.00									
Office equipment (PC, phonr, furniture, cabinets)	€ 2,600.00	13	€ 200.00	€ 200.00	€ 200.00	€ 200.00	€ 200.00	€ 200.00	€ 200.00	€ 200.00	€ 200.00	€ 200.00
Furniture for the café (fixed to ground)	€ 2,000.00	13	€ 153.85	€ 153.85	€ 153.85	€ 153.85	€ 153.85	€ 153.85	€ 153.85	€ 153.85	€ 153.85	€ 153.85
Furniture, freestanding, for customer use	€ 200.00	5	€ 40.00	€ 40.00	€ 40.00	€ 40.00	€ 40.00					
Total	€ 27,705.00		€ 4,528.68	€ 3,828.68	€ 3,828.68	€ 3,425.35	€ 3,425.35	€ 2,036.35	€ 2,036.35	€ 1,536.35	€ 998.85	€ 998.85



8.1.3 Labor Costs

Table 8 shows the labor costs with the tax deduction and Table 9 shows the cost during 10 years. The gross income salary was calculated based on the average salary of a barista in Germany. The percentage of the gross salary for the social security insurance components was calculated based on the Economic Development Agency of the German state of NRW website (NRW.invest, 2020).

Table 8: Labor costs incl. tax deduction

No.	Type of Employee	Quantity	Standard working hours/week	Payment/hour	Gross income per month	Share for the employer	The employer pays	Solidarity surcharge	Church Tax
1	full time	1	40	€ 12.00	€ 1,920.00	€ 372.00	€ 2,292.00	€ 7.92	-
2	half time	1	20	€ 11.00	€ 880.00	€ 170.50	€ 1,050.50	€ 3.63	-
3	half time	1	20	€ 11.00	€ 880.00	€ 170.50	€ 1,050.50	€ 3.63	-
4	half time	1	20	€ 11.00	€ 880.00	€ 170.50	€ 1,050.50	€ 3.63	-



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Income Tax	Pension Insurance (18.6%)	Unemployment Insurance (2.5%)	Health Insurance (7.3%)	Care insurance (3.05%)	Other deduction for each employee	Net take home income this month for each employee	Total employer's paid amount
€ 144.00	€ 178.56	€ 24.00	€ 140.16	€ 29.28	-	€ 1,396.08	€ 2,292.00
€ 66.00	€ 81.84	€ 11.00	€ 64.24	€ 13.42	-	€ 639.87	€ 1,050.50
€ 66.00	€ 81.84	€ 11.00	€ 64.24	€ 13.42	-	€ 639.87	€ 1,050.50
€ 66.00	€ 81.84	€ 11.00	€ 64.24	€ 13.42	-	€ 639.87	€ 1,050.50

Table 9: Labor costs for 10 years

Employee	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
1	€ 27,504.00	€ 27,504.00	€ 27,504.00	€ 27,504.00	€ 27,504.00	€ 27,504.00	€ 27,504.00	€ 27,504.00	€ 27,504.00	€ 27,504.00
2	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00
3	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00
4	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00	€ 12,606.00
Total	€ 65,322.00	€ 65,322.00	€ 65,322.00	€ 65,322.00	€ 65,322.00	€ 65,322.00	€ 65,322.00	€ 65,322.00	€ 65,322.00	€ 65,322.00



8.1.4 Production Costs

Table 10 shows the unit price for each product sold in the café. The cost involves all the needed ingredients to make the product to sell at the Café. The cost of the ingredients was based on supermarket prices.

Table 10: Production Cost per unit

Product	Cost
Cappuccino	€ 1.21
Mochaccino	€ 1.53
Cafe	€ 0.50
Espresso	€ 1.00
Hot Chocolate	€ 1.12
Milk Cafe	€ 0.82
Chai Latte	€ 1.56
Matcha Latte	€ 1.62
Hibiscus tee	€ 1.00
Other options of tee	€ 1.00
Lemonade	€ 0.59
Bio Juice	€ 1.00
Green bowl	€ 3.82
Quinoa Salad	€ 3.02
Bruschetta	€ 1.80
Banana Bread	€ 0.84
Waffle	€ 0.54
Dog Food	€ 3.00
Cat Food	€ 3.00
Can Food	€ 3.00
Animal beds	€ 10.00
Kettle	€ 15.00
Litter	€ 15.00
Collar	€ 2.00
Animal Toys	€ 2.00
Adoption male cat	€ 120.00
Adoption female cat	€ 140.00
Total	€ 335.95

For the calculation of the cost per year, it was assumed that the café will have a traffic of 100 persons per day, and each person will order one drink and one meal. To simplify calculating costs, averages were taken



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of the costs of similar products. Taking in consideration that the café will open 5 day per week, it will be open for 260 days of the year. Table 11 shows the per unit and yearly expected cost of goods sold by product type and Table 12 shows the yearly cost of goods sold for a period of 10 years. In total, the yearly costs of all goods sold were calculated to be **€ 101,107.50**.

Table 11: Expected Sales per year

Product	Expected Sales per day	Average cost	Days open	Expected sales in a year	Total Cost per year
Beverages	100	€ 1.08	260	26000	€ 28,028.43
Large meals	50	€ 3.42	260	13000	€ 44,453.50
Small meals	50	€ 1.06	260	13000	€ 13,773.07
Animal products	5	€ 6.63	260	1300	€ 8,612.50
Adoption male cat	N/a	€ 120.00	260	24	€ 2,880.00
Adoption female cat	N/a	€ 140.00	260	24	€ 3,360.00



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Table 12: Production cost per year

Product	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Beverage	€ 28,028.43	€ 28,028.43	€ 28,028.43	€ 28,028.43	€ 28,028.43	€ 28,028.43	€ 28,028.43	€ 28,028.43	€ 28,028.43	€ 28,028.43
Big Meals	€ 44,453.50	€ 44,453.50	€ 44,453.50	€ 44,453.50	€ 44,453.50	€ 44,453.50	€ 44,453.50	€ 44,453.50	€ 44,453.50	€ 44,453.50
Smaller meals	€ 13,773.07	€ 13,773.07	€ 13,773.07	€ 13,773.07	€ 13,773.07	€ 13,773.07	€ 13,773.07	€ 13,773.07	€ 13,773.07	€ 13,773.07
Animal products	€ 8,612.50	€ 8,612.50	€ 8,612.50	€ 8,612.50	€ 8,612.50	€ 8,612.50	€ 8,612.50	€ 8,612.50	€ 8,612.50	€ 8,612.50
Adoption male cat	€ 2,880.00	€ 2,880.00	€ 2,880.00	€ 2,880.00	€ 2,880.00	€ 2,880.00	€ 2,880.00	€ 2,880.00	€ 2,880.00	€ 2,880.00
Adoption female cat	€ 3,360.00	€ 3,360.00	€ 3,360.00	€ 3,360.00	€ 3,360.00	€ 3,360.00	€ 3,360.00	€ 3,360.00	€ 3,360.00	€ 3,360.00
Total	€ 101,107.50	€ 101,107.50	€ 101,107.50	€ 101,107.50	€ 101,107.50	€ 101,107.50	€ 101,107.50	€ 101,107.50	€ 101,107.50	€ 101,107.50

8.1.5 Administration Costs

Table 13 shows the administration cost for a period of 10 years, the cost estimations were based on information obtained in an interview with the owner of Café Schnurrke. The total yearly administration cost was calculated at **€30,323**.

Table 13: Administration Cost

Cost	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Rent	€ 17,400.00	€ 17,400.00	€ 17,400.00	€ 17,400.00	€ 17,400.00	€ 17,400.00	€ 17,400.00	€ 17,400.00	€ 17,400.00	€ 17,400.00
Advertisement / Marketing	€ 1,028.00	€ 1,028.00	€ 1,028.00	€ 1,028.00	€ 1,028.00	€ 1,028.00	€ 1,028.00	€ 1,028.00	€ 1,028.00	€ 1,028.00
Electricity, heating, water	€ 1,378.00	€ 1,378.00	€ 1,378.00	€ 1,378.00	€ 1,378.00	€ 1,378.00	€ 1,378.00	€ 1,378.00	€ 1,378.00	€ 1,378.00
Phone and Internet	€ 500.00	€ 500.00	€ 500.00	€ 500.00	€ 500.00	€ 500.00	€ 500.00	€ 500.00	€ 500.00	€ 500.00
Education (training personal)	€ 260.00	€ 260.00	€ 260.00	€ 260.00	€ 260.00	€ 260.00	€ 260.00	€ 260.00	€ 260.00	€ 260.00
Cost of Cats	€ 5,000.00	€ 5,000.00	€ 5,000.00	€ 5,000.00	€ 5,000.00	€ 5,000.00	€ 5,000.00	€ 5,000.00	€ 5,000.00	€ 5,000.00
Cleaning	€ 439.00	€ 439.00	€ 439.00	€ 439.00	€ 439.00	€ 439.00	€ 439.00	€ 439.00	€ 439.00	€ 439.00
Office Supply	€ 650.00	€ 650.00	€ 650.00	€ 650.00	€ 650.00	€ 650.00	€ 650.00	€ 650.00	€ 650.00	€ 650.00
Postage	€ 30.00	€ 30.00	€ 30.00	€ 30.00	€ 30.00	€ 30.00	€ 30.00	€ 30.00	€ 30.00	€ 30.00
Additional costs of money transactions	€ 138.00	€ 138.00	€ 138.00	€ 138.00	€ 138.00	€ 138.00	€ 138.00	€ 138.00	€ 138.00	€ 138.00
Other operating requirements	€ 3,000.00	€ 3,000.00	€ 3,000.00	€ 3,000.00	€ 3,000.00	€ 3,000.00	€ 3,000.00	€ 3,000.00	€ 3,000.00	€ 3,000.00
Unexpected (repairs, etc)	€ 500.00	€ 500.00	€ 500.00	€ 500.00	€ 500.00	€ 500.00	€ 500.00	€ 500.00	€ 500.00	€ 500.00
Total	€ 30,323.00	€ 30,323.00	€ 30,323.00	€ 30,323.00	€ 30,323.00	€ 30,323.00	€ 30,323.00	€ 30,323.00	€ 30,323.00	€ 30,323.00



8.1.6 Investment Expenditure

The total investment is shown in Table 14 and has been calculated at **€59,905.00**. It has been broken down into general cost for registration and starting a business and the necessary equipment and furniture.

Table 14: Investment Cost

General Cost		
Lawyer and Notary cost	€	2,500.00
Real state deposit	€	4,200.00
Business registration	€	500.00
Remodulations	€	20,000.00
Unexpected	€	5,000.00
Equipment		
Espresso Machine	€	5,500.00
Espresso grinder	€	795.00
Coffee maker	€	450.00
Frappe and smoothie blenders	€	360.00
Refrigerated Countertop Bakery Display	€	700.00
Combination refrigerators/freezers	€	5,200.00
Ice machine	€	3,800.00
Dishwasher	€	3,500.00
Underbar sink	€	350.00
Kitchen Sink	€	200.00
Microwave	€	500.00
Food service equipment (toasters, blenders, etc.)	€	600.00
Coffee accessories (espresso tampers, frothing pitchers, measuring cups, etc.)	€	250.00
Crockery	€	300.00



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Disposable coffee shop supplies (paper towels, napkins, etc.)	€	400.00
Office equipment (PC, phone, furniture, cabinets)	€	2,600.00
Furniture for the café (fixed to ground)	€	2,000.00
Furniture, freestanding, for customer use	€	200.00
Total	€	59,905.00



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8.2 Revenue

Table 15 shows the expected revenue by product and service. The total yearly revenue is estimated at **€389,310**.

Table 15: Expected Revenue

Product	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Beverage	€ 112,113.73	€ 112,113.73	€ 112,113.73	€ 112,113.73	€ 112,113.73	€ 112,113.73	€ 112,113.73	€ 112,113.73	€ 112,113.73	€ 112,113.73
Big Meals	€ 177,814.00	€ 177,814.00	€ 177,814.00	€ 177,814.00	€ 177,814.00	€ 177,814.00	€ 177,814.00	€ 177,814.00	€ 177,814.00	€ 177,814.00
Smaller meals	€ 55,092.27	€ 55,092.27	€ 55,092.27	€ 55,092.27	€ 55,092.27	€ 55,092.27	€ 55,092.27	€ 55,092.27	€ 55,092.27	€ 55,092.27
Animal products	€ 34,450.00	€ 34,450.00	€ 34,450.00	€ 34,450.00	€ 34,450.00	€ 34,450.00	€ 34,450.00	€ 34,450.00	€ 34,450.00	€ 34,450.00
Special Events	€ 3,600.00	€ 3,600.00	€ 3,600.00	€ 3,600.00	€ 3,600.00	€ 3,600.00	€ 3,600.00	€ 3,600.00	€ 3,600.00	€ 3,600.00
Adoption male cat	€ 2,880.00	€ 2,880.00	€ 2,880.00	€ 2,880.00	€ 2,880.00	€ 2,880.00	€ 2,880.00	€ 2,880.00	€ 2,880.00	€ 2,880.00
Adoption female cat	€ 3,360.00	€ 3,360.00	€ 3,360.00	€ 3,360.00	€ 3,360.00	€ 3,360.00	€ 3,360.00	€ 3,360.00	€ 3,360.00	€ 3,360.00
Total	€ 389,310.00	€ 389,310.00	€ 389,310.00	€ 389,310.00	€ 389,310.00	€ 389,310.00	€ 389,310.00	€ 389,310.00	€ 389,310.00	€ 389,310.00



8.3 Cost Analysis

In summary, a cost analysis using the data compiled in previous costs and revenue sections was performed. The results are displayed in Table 16 below. The yearly dividend is approximately **€112,242.07**.

Table 16: 10 Year Cost Analysis

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expected income	€ 389,310.00	€ 389,310.00	€ 389,310.00	€ 389,310.00	€ 389,310.00	€ 389,310.00	€ 389,310.00	€ 389,310.00	€ 389,310.00	€ 389,310.00
Financing Costs	€ 2,516.01	€ 2,264.41	€ 2,012.81	€ 1,761.21	€ 1,509.61	€ 1,258.01	€ 1,006.40	€ 754.80	€ 503.20	€ 251.60
Depreciaton cost	€ 4,528.68	€ 3,828.68	€ 3,828.68	€ 3,425.35	€ 3,425.35	€ 2,036.35	€ 2,036.35	€ 1,536.35	€ 998.85	€ 998.85
Labour costs	€ 65,322.00	€ 65,322.00	€ 65,322.00	€ 65,322.00	€ 65,322.00	€ 65,322.00	€ 65,322.00	€ 65,322.00	€ 65,322.00	€ 65,322.00
Prodcution costs	€ 101,107.50	€ 101,107.50	€ 101,107.50	€ 101,107.50	€ 101,107.50	€ 101,107.50	€ 101,107.50	€ 101,107.50	€ 101,107.50	€ 101,107.50
Administration costs	€ 30,323.00	€ 30,323.00	€ 30,323.00	€ 30,323.00	€ 30,323.00	€ 30,323.00	€ 30,323.00	€ 30,323.00	€ 30,323.00	€ 30,323.00
Loss carried forward										
Profit before tax	€ 185,512.81	€ 186,464.41	€ 186,716.01	€ 187,370.95	€ 187,622.55	€ 189,263.15	€ 189,514.75	€ 190,266.35	€ 191,055.45	€ 191,307.05
Taxes (40%)	€ 74,205.12	€ 74,585.76	€ 74,686.41	€ 74,948.38	€ 75,049.02	€ 75,705.26	€ 75,805.90	€ 76,106.54	€ 76,422.18	€ 76,522.82
Profit after taxes	€ 111,307.69	€ 111,878.65	€ 112,029.61	€ 112,422.57	€ 112,573.53	€ 113,557.89	€ 113,708.85	€ 114,159.81	€ 114,633.27	€ 114,784.23
Cash flow (net profit + depreciation costs)	€ 115,836.37	€ 115,707.33	€ 115,858.29	€ 115,847.91	€ 115,998.87	€ 115,594.24	€ 115,745.20	€ 115,696.16	€ 115,632.12	€ 115,783.08
Repayment credit	€ 3,594.30	€ 3,594.30	€ 3,594.30	€ 3,594.30	€ 3,594.30	€ 3,594.30	€ 3,594.30	€ 3,594.30	€ 3,594.30	€ 3,594.30
Dividend	€ 112,242.07	€ 112,113.03	€ 112,263.99	€ 112,253.61	€ 112,404.57	€ 111,999.94	€ 112,150.90	€ 112,101.86	€ 112,037.82	€ 112,188.78
Accumulated dividened	€ 112,242.07	€ 224,355.09	€ 336,619.08	€ 448,872.69	€ 561,277.27	€ 673,277.20	€ 785,428.10	€ 897,529.96	€ 1,009,567.77	€ 1,121,756.55



9. Key Partners

For the success of the Café, several potential key partners are important to take into consideration for the growth and expansion on the business. These targeted partners are mentioned below:

1. Partner veterinarians:

A main objective of the Pet Café is to create a safe environment where future pet owners can interact with our animals. This builds a relationship that will bring a long-term home to the animals. The welfare of the animal is also important. To accomplish this, it is important to have veterinary partners that we trust to take care of our animals and can also be recommended to the future pet owners.

In the Ehrenfeld neighborhood where the Café will be located, the following veterinaries can be found:

i. Dr.med.vet. Anja Lydia Busch vet

Info: Akazienweg 189, 50829 Köln

Tel: 0221 / 9589969

Webpage: <http://www.tierarzt-busch.de/>

ii. Tierarztpraxis Monika Welters

Info: Wahlenstraße 10, 50823 Köln

Tel: 0221 / 515851

Webpage: <https://www.koelner-tierarztpraxis.de/>

2. Animal Rescue NGO

A main objective of the Pet Café is to rescue animals that are on the street and in danger. To be able to accomplish this goal, it is necessary to partner with an organization specializing in rescuing animals. Since most of the rescued animals may have suffered some kind of abuse or are scared, it is important to work with the right organization that has years of experience in this topic. The following NGOs have been identified:

i. Name: Fourpaws

Webpage: <https://www.four-paws.org/>



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ii. Name: Animal Aware

Webpage: <https://animalaware.org/en/>

iii. Name: Kölner Tierschutzverein, ASPCA People for animals and Tierheim.

10. Conclusion

The business idea “The Pets Café” is created to cater to clients that want to have a pet at home, but are unable to because of lack of space, a good income or especially time. Additionally, it is important to the owners and employees, to champion the care of animals, which have been abandoned. Customers should have the opportunity to adopt these cats too. In this way, this cafe is not only a recreational place for students, workers and small families, but it would also be a place to create awareness of animal welfare and increase interaction among friends, cats, children and other customers. We think that this business is profitable because you do not have only the possibility to visit our friends – the cats - but also you can enjoy delicious coffee, desserts and salads and so on, that we prepare by ourselves with the same love with which we take care of our cats. Furthermore, it will be possible to buy souvenirs for your favorite pets, our refugee cats. Based on our analysis of expected cost and revenues is clear that this business is profitable however this modeling has a few assumptions that can drastically affect the viability. These assumptions are, no losses, a 100 consumers per day each customer buys one drink and one meal, one full time employee and three halftime employees, and that all the prices that we find for the difference goods are services and accurate.

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