



**UNIVERSITAT  
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## **RESPAWN POINT BUSINESS PLAN**

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## **1. INTRODUCTION**

### **1.1 Summary**

Through this TFG, which is based on the modality A: Business Project, the possibility of creating a leisure establishment with the theme e-sports in the city of Castellón will be analyzed. In order to develop the idea, several academic sources of information have been taken into account, which explain their evolution over the years, as well as the conception of society in relation to them, specialized magazines that provide greater credibility to the changes that are taking place and news that provide that reality that is being explained.

### **1.2 TFG objectives and motivations**

The main objective of this project is to put into practice all the knowledge learned in the degree of Business Administration and to carry out a process of analysis of the implementation of a business project.

To be able to develop this objective, a previous analysis of the sector must be carried out, as well as that of the gaming bars in Spain as well as in other countries to have a good reference when acting and taking decisions.

The motivation that has given me to choose this topic has been my own experience as a player. Over the years I have seen how the industry and society has evolved from the perspective of being just another player. I have always been passionate about the world around video games and I found it very attractive to realize a business idea based on them.

At the same time, thanks to the annual reports provided by the Spanish Video Game Association (AEVI, 2018) we can see an increase in players, turnover, investment in technology, game time, etc. This means that it is an opportunity that can be taken advantage of.

### **1.3 Working methodology**

To be able to develop this work, a methodology based on constant communication with the tutor through emails and mentoring has been used, as well as a work schedule to be able to establish delivery times for the different parts.

Each one of them is perfectly detailed and an approximate date of completion must be established in order to develop the work correctly. These are not deadlines, but

approximations to be able to manage the times and develop all the contents correctly. Once the parts are developed, they are sent to the tutor for review and modification.

#### **1.4 Connection of the TFG with the subjects of the Degree**

Thanks to all the knowledge acquired in the Degree in Business Administration it has been possible to carry out this work. Each and every one of the subjects has been necessary for the different sections in which this TFG is composed, however, from my point of view, those that have been more useful are

- Financial Accounting
- Financial Management
- Business management
- Analysis and formulation of business strategies
- Operational marketing
- Commercial and corporate tax law
- Human Resources Management
- Operations Management
- Implementation of business strategies
- Trade promotion

## **2. EXECUTIVE SUMMARY**

The idea of the business plan is the creation of an establishment based on the rental of computers and video consoles so that customers can play video games. We also offer additional services such as catering, e-sports streaming and subscription services for the venue's partners. We aim to offer a complete and unique experience.

This business idea was chosen because of the significant increase in people who have become interested in video games and e-sports over the years. In addition, there is a venue in Castellon with a similar theme, however, it does not offer the same services as us. Since the business is innovative, our competitive advantage is based on differentiation to offer an exclusive service to our customers.

As far as the general market is concerned, we find several similar premises in the city of Valencia, which will be a reference for us and a great source of information, as well as being our main competitors, as their services do indeed resemble ours.

Regarding the team that will make up the business, the idea is to have two workers. One of them will be in charge of taking customer orders and managing the rental of the game platforms, and the other one will be in the kitchen preparing all the dishes. In addition,

due to my studies, I would be the manager of the business and would carry out all the activities that this entails. If the workload was too high, I would consider hiring more people.

On the economic side, since the company is starting from scratch, we have to establish an initial investment. Taking into account the furniture, the rent of the premises, the computer equipment, procedures, etc., the investment amounts to 21,000 euros, which will be financed with own resources.

Financial forecasts have been made for 3 years to observe the expected results and profitability of the business. Thanks to the treasury plan, we observe that, from the first year, every month we have positive balances, that is to say, the investment made has been recovered in a very short time and profits are being obtained. In addition, as the years go by, the final results are getting better and better, so we can make a greater investment in the business to improve the services.

### **3. IDENTIFICATION, DESCRIPTION AND ANALYSIS OF THE BUSINESS IDEA**

#### **3.1 Introduction of the company**

The business idea developed in this work is based on the creation of a leisure establishment with a theme related to video games, in which there will be video consoles and computers so that customers can enjoy different titles. The establishment, named Respawn Point, will be located in the city of Castellón, Spain.

The main objective of the establishment is to offer a pleasant and specialized environment for those interested in the field of video games and electronic sports, taking advantage of the growth of the industry and social changes that are occurring around them.

#### **3.2 Mission, vision and values**

These three concepts are the first ideas that should be clear when starting a business. The mission, vision and values, acquire a higher degree of importance both in the short term, because that is when the company is given an identity, the reason for its existence, and also in the long term, since these decisions will be directly related to the business strategy, the forms of leadership used, the objectives that can be achieved, etc. We must be very careful with these concepts since they are the bases by which we are going to develop and if we do not establish them properly, they could generate serious structural and cultural problems (Rivera, 1991).

- Mission: It is based on the company's reason for being. Relating it to the main objective, the mission is to transmit to people the passion and hobby that video games can have, combining it with a pleasant and positive environment through the different services offered, both leisure and catering.
- Vision: It's about what you want to achieve in the future. In the case of Respawn Point, it seeks to be a reference point in Castellón for electronic sports, as well as a social space where all those people who like video games or others who want to learn more about them can meet.
- Values: They are the set of beliefs, principles, behavior patterns, by which the company is based and build its organizational culture. In our business we are very clear about the values we want to transmit to our customers:
  1. We seek to transmit confidence and a sense of family environment among all people. Starting with the workers of the establishment and trying to communicate these feelings to each customer who visits us. We are all lovers of the same hobby and therefore we must support each other.
  2. The inclusion of all people is a fundamental aspect. No matter what your beliefs, race, sex... Each and every one of us loves the same environment and there is no room for rejection or exclusion.
  3. Quality of the services provided, both in the food and drink we offer, as well as the gaming services we have. Add also that we seek constant communication with the customer to improve every day and offer a service that exceeds expectations.

### **3.3 Description of the activity**

The main activity to be developed in the business is the rental of the different game platforms for customers, both video consoles and computers. All of them will enjoy the most relevant titles of the moment, as well as classics of the different genres, for the greatest enjoyment of the players.

The second activity is the streaming service (or broadcast) of the different events and tournaments being played at the time, through different platforms such as YouTube or Twitch.

Finally, we have the catering service, which complements the two previous ones to generate a complete set of experience and thus a greater enjoyment of customers.

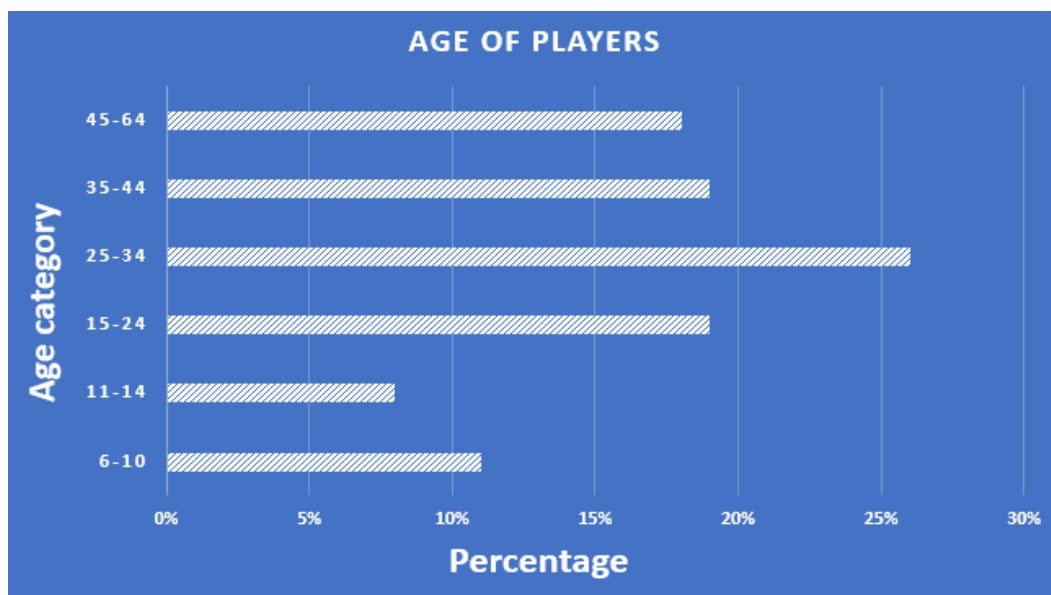


### **3.4 Market definition: delimitation and quantification**

Due to the fact that the business does not have catering as its main focus, but rather serves as a support for activities related to video games, the delimitation of our market will, above all, be directed towards those gamers who like and enjoy them. However, we can also find people who are not familiar with them and we can function as a support for them to get to know the medium better.

Taking into account this aspect, the age of the players, thanks to the data provided by the Spanish Association of Video Games (AEVI, 2018) and that we can see in Image 1, presents a long range from 6 years old to 64. However, our range will be from 18 years old onwards, since the youngest children are not old enough to visit this type of premises and the oldest people present a high percentage in the graph. It should be noted that there will be no differentiation by gender.

Graph 1. Player profile by age in Spain, 2018



Source: Spanish Video Game Association

In relation to the quantification of the people who can be clients, it is necessary to take into account not only the people who live in the city of Castellón, but also in other nearby cities and towns, and even in the region. Because it is a new establishment and offers services that are rarely seen, travel may be an aspect that customers do not take into account.

That is why, thanks to the data extracted from the National Institute of Statistics (INE, 2019), the number of people in the market has been quantified. In this case we have taken as a reference the inhabitants over 18 years, these included, who reside both in

the province of Castellón and Valencia, giving a result of 572.929 in Castellón and 2.552.487 in Valencia.

### **3.5 Differential value. Innovation**

This differential and innovative value must be thought at a higher level and we must directly consider the situation of the video game sector, its evolution and changes, in order to later analyze our gaming bar sector and its business opportunity.

Firstly, it is predicted that by 2025 the video game industry will be worth 300 billion dollars, along with more than 2.5 billion players worldwide. There are a large number of factors that are causing this great increase in numbers, either by the birth of new technologies that have led to improvements in video games and their respective platforms, a change in the business model adopting the Free-to-Play, which is based on offering free games where the company makes profits through micro-transactions or advertisements within the games themselves (Koksal, 2019), the visibility generated by different video platforms such as YouTube or Twitch, the continued growth of e-sports, etc. (Törhönen, Sjöblom, Vahlo, Hamari, 2020)

Secondly, these factors also affect the Spanish industry, which is why the Spanish Association of Production and Development Companies of Video Games and Entertainment Software (DEV) has proposed various measures to take advantage of these benefits and to be able to create synergies that provide greater growth. Among them we have (DEV, 2019):

- Continue with the aid programs for the video game development sector provided by Red.es, which is a public entity attached to the Ministry of Economic Affairs and Digital Transformation through the State Secretariat for Digitalization and Artificial Intelligence. Many of its projects are financed by the European Regional Development Fund (ERDF) and the European Social Fund (Red.es, 2020).
- Incentive and R+D+I through improvements in the mechanisms of access to tax deductions.
- Encourage the incorporation of women in the industry, since there is a large gap between their presence in the industry (16%) and the percentage of female players (41%).

Finally, thanks to DEV we also have a broken-down view of the most important factors in the industry:

- The sector's turnover increased by 14% in 2018 compared to 2016. At the same time, the increase in the workforce was 8.9% in those same years. It should be

noted that this growth is mainly due to large companies with a turnover of more than 50 million euros. Microenterprises only represent 7-8% of the data.

- The main autonomous communities where the largest number of these companies are concentrated are Catalonia, Madrid, Valencia and Andalusia.
- The main gaming platforms are PCs, mobile phones and video consoles, in that order.
- More than 80% of Spanish video game companies use STEAM to market their games. STEAM is a digital distribution platform for computer games developed by Valve Corporation.
- In relation to the 10 main world markets, Spain is in 9 position, advancing progressively. At the top of the list we find China, USA and Japan.

With these data we can conclude that both the sector in Spain, as in general, is developing by leaps and bounds, attracting more and more people to the environment, innovating and researching new technologies and betting on new dissemination platforms which can reach a greater number of the population.

Along with all this data, we can also explain the evolution of gaming bars, previously called cybercafes, which based their business model on the possibility of connecting to the Internet through the technical team. This connection was transformed and, thanks to the influence of video games and the possibility of playing in a network with people from all over the world, it acquired another very striking utility for the players. At that precise moment, it can be said that the first generation of gaming bars was born.

As López (2019) explains in his article, over the years these establishments had to adapt to the new times. Like the companies that created video games, they too had to reinvent themselves in order to meet the needs of increasingly demanding customers. Therefore, the most relevant aspect that it developed was the social part of the video game, that is to say, to transmit to the players that the establishment was a meeting point for all those people who love the environment, the possibility of sharing and interacting with others and enjoying in community. Once this social part was established, gaming bars had a totally different structure to their cybercafé's predecessors, which is why new establishments continue to appear and are having a greater impact.

Also boosted by the growth of the gaming industry, the gaming community, video and streaming platforms and the upward trend of e-sports, among many other factors, gaming bars continue to grow and position themselves better as a business opportunity.

## 4. BUSINESS MODEL DESIGN

### 4.1 Definition of the business model by the CANVAS method

Once the core of our business idea has been explained, we will develop it using the CANVAS method. Thanks to this tool, we have a visual image with the most important elements when developing our business idea. There are four fundamental axes: offer, infrastructure, clients and finances. Within each of these concepts, we find others that explain in a more detailed way their importance. Image 1 shows the CANVAS model for Respawn Point.

Image 1. CANVAS model

<b>KEY PARTNERS</b> Nintendo Microsoft Sony Developer companies Distributors	<b>KEY ACTIVITIES</b> Communication Continuous development Respectful environment <b>KEY RESOURCES</b> Human resources Skills and knowledge	<b>VALUE PROPOSITIONS</b> Quality products Quality service Full experience Fast service	<b>CUSTOMER RELATIONSHIP</b> Personal Direct Feedback <b>CHANNELS</b> Short Direct Customer Companies	<b>CUSTOMER SEGMENTS</b> Market niche (gamers) - Students - Workers
<b>COST STRUCTURE</b> Value creation Variable costs Fixed costs		<b>REVENUE STREAMS</b> Usage fees Sale of assets		

Source: Own elaboration

#### 4.1.1 Offer

The first axis that we find is the offer of the business, in other words, that differential value that we are going to offer to our clients to solve their problems and needs to be able to differentiate us from our competitors.

In Respawn Point we have an exclusive and distinguished service in relation to other establishments because we focus our products on video games and how to make customers enjoy a full experience.

Customers have several ways to spend time and enjoy inside the establishment. Respawn Point has a specialized and fast customer service to offer the highest quality to each of them

### 4.1.2 Infrastructure

The second axis is the business infrastructure, which is based on all those technical means, facilities and services used for the operation and development of the activity.

Here we find:

- Key activities: We have the constant development and evolution through the feedback provided by our customers and a pleasant and respectful climate for all people who visit us. Thanks to the opinions and comments of our customers, we can improve and offer the most appropriate service for everyone.
- Key resources: The human factor will be the fundamental part since they are the direct means for the clients to communicate with the establishment and to transmit if the services are adequate or not. In turn, they must possess the necessary skills and knowledge to be able to establish conversations, maintain the appropriate environment in the establishment and offer the different services we have with speed and professionalism
- Key partners: Thanks to the theme of video games, we can obtain alliances with different companies in the sector to provide us with exclusive titles or other products for our clients, including other companies that do not have video games as their main activity but have bet on it through different campaigns or alliances. These alliances could benefit both parties.

### 4.1.3 Customers

The third axis that we find is the clients and the relationships that we will maintain with them. In this section we have:

- Customer segments: We have a clearly differentiated niche of clients, that is, those people who like video games and enjoy sharing their experiences with people.

Within this segment we can differentiate those people with less age, between 18-25 years approximately, who know the new titles that go out to the market, are interested in the environment and the evolution of the same one, have a source of average - low income, are students or have just begun to work and their needs are based practically on enjoying the establishment and the services that we offer without having such a critical eye.

On the other hand, we find clients who are already older, even if they have the same interests, however, they have a greater purchasing power and also seek a higher degree of quality in services, whether they are leisure or restaurants.

- Channels: In this aspect we must differentiate several channels according to the service we are going to offer. Firstly, in relation to video consoles and their titles, we will establish channels with the companies themselves that have the rights to be able to develop and offer this service without breaking any laws. This channel of communication will be short formed by Respawn Point and the companies to which we address ourselves, in order to have direct information and a better relationship.

Secondly, there will have to be a communication channel with the companies responsible for broadcasting the events of e-sports in Spain in order to be able to broadcast them in our establishment. The channel, in the same way as before, will be short and direct.

Finally, in order to be able to supply ourselves with the food that we are going to offer, we will establish channels with different distributors so that we can have alliances with them and that both parties will benefit in the long term.

- Customer relationship: We are looking for a direct and personal relationship with the customers, through the employees, as this will allow us to transmit greater trust and loyalty to them. We do not want to hide behind the name of a company, but we want them to know that we also like video games, we are also consumers and we care about all services to meet their expectations. In addition, this relationship benefits us to know their opinions and be able to make changes for the better.

#### **4.1.4 Finances**

The last axis that we find refers to both the income and the costs that are going to be produced and the way in which we are going to manage them:

- Cost structure: Due to the importance of offering the best possible service, our cost structure will be based on value creation and not on costs. Likewise, we must clarify that there are fixed costs which are the rent of the premises,

amortization, payment of salaries, use of equipment, etc., and also variable costs that will depend on the distributors of the food, the companies that provide us with the titles of the games or the supply of them.

- *Revenue streams*: Our main source of revenue will be based on fees for the use of video game and computer services. Customers will pay a set amount to be able to use these machines for a set time. If we refer to the catering service, it is a sale of assets, that is, we grant the right of ownership over a physical asset, in this case food and drink. Finally, in order to be able to enjoy the streaming service, the customer must have made use of one of the previous cases.

## **5. ENVIRONMENT ANALYSIS**

Once the business model has been explained thanks to the CANVAS model, we will analyze the environment in which the company is located. For the general one we will use the PESTEL analysis and for the competitive one the five forces of Porter.

### **5.1 Analysis of the general environment**

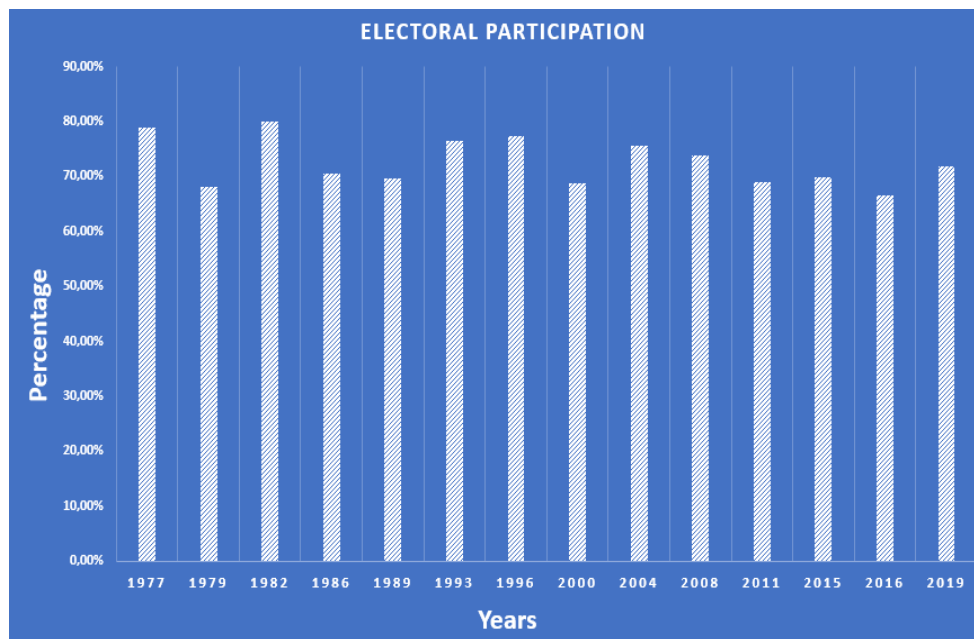
PESTEL analysis is a tool used to monitor the macro-environmental factors that affect us directly. These factors are: Political, Economic, Social, Technological, Ecological and Legal.

#### **5.1.1 Political-legal factors**

This section will describe the political situation in which the country currently finds itself, as well as the necessary legislation that we must take into account in our business.

The fundamental aspect to take into account was the political instability that the country suffered last year 2019. The first elections on 28 April 2019 confirmed a participation rate of 71.76% of the population, thus achieving the best figure since the last 15 years (Heras, 2019).

Graph 2. Evolution of participation in general elections (1977-2019)



Source: Ministry of the Interior

It can be assumed that this increase was due to the population's concern about the political situation since, although there were many meetings between the political parties to reach a mutual agreement, this objective was not achieved. The result meant that, even if the PSOE won the elections, it would not go on to govern until the second elections took place on 10 November of that same year.

The results obtained caused the PSOE to win for the second time, reducing that participation to 69.87%. However, a great change took place and it was the formation of a coalition government with Unidas Podemos, thus being the first coalition government of democracy (Gil, 2019). Mismanagement and widespread disagreement on the part of politicians have caused this political instability, which they must work to eliminate completely and generate confidence among citizens.

On the other hand, the regulations that are necessary and applicable for this type of establishment must be taken into account. Due to the novelty of the activities that we will offer, we are in a difficult situation to be able to analyze which laws are the ones that affect us and which we must take into account. There is no exact regulation for us, so we must qualify the premises so that they can be regulated. That is why it will be treated as a recreational space, since within its legislation there is a modality of business that is limited to ours, the cyber lounges and similar.

Once our situation has been explained, we must give way to the first regulation that affects us and that is Decree 55/2015, of 30 April, from the Consell. It approves the



regulations of the recreation and games halls due to the constant growth of this sector and with the need to simplify the administrative burdens. It also establishes that the Generalitat has exclusive competence in this type of establishment.

That said, approved by Decree 143/2015, we will be governed by Law 6/2018 of March 12, amending Law 14/2010 of December 2, on Public Shows, Recreational Activities and Public Establishments. Some of the most important articles are:

- Article 4: The establishment must meet the necessary conditions of safety, health and hygiene to carry out the activity without causing a problem or inconvenience to people according to the Health Law 10/2014 of 29 December of the Valencian Community.
  
- Article 11: We will have to present to the Castellón City Council a declaration with the identity of the owner, the physical location of the establishment and the activity that we are going to develop. All this to take responsibility for the fulfilment of all technical and administrative requirements before the opening of the business.
  
- Article 23: The age permitted for entry into this type of establishment and the restrictions on entry by minors are explained in greater detail.
  
- Article 24: Where the general opening and closing hours of these premises are detailed by order of the competent Regional Ministry of the Generalitat. In our case, the Decree 30/2018, of December 14, of the president of the Generalitat qualifies our establishment in the group J, with a schedule of opening of 06:00 in the morning until 01:30 in the dawn.

As for the political data, it is not so much the process that has generated the situation that is important to us, but the results themselves. As there are various political parties, there are proposals that benefit us more than others, so it is important to take this aspect into account. The laws are also very important since they will be our references when it comes to the correct creation of the business.

### **5.1.2 Economic factors**

Among the various economic factors, we are going to analyze public budgets, GDP, the CPI and the unemployment rate.

- Public budgets: Due to the fact that the 2020 budgets have not yet been approved and in accordance with the provisions of Article 134.4 of the Spanish Constitution, the 2019 budgets have been extended for this same year. Therefore, the conclusions of that year will be taken into account.

In reading the conclusions of the 2019 General Budgetary Plan (Ministry of Finance, 2019), it should be noted that the Congress of Deputies has based itself on three fundamental objectives: strengthening social policies, protecting economic growth and continuing to reduce the public deficit. In macroeconomic terms, real GDP is expected to grow by 2.2%, placing it in a more favourable position than the main economies around us, also increasing the rate of job creation by 2% a year and bringing unemployment down to 14%.

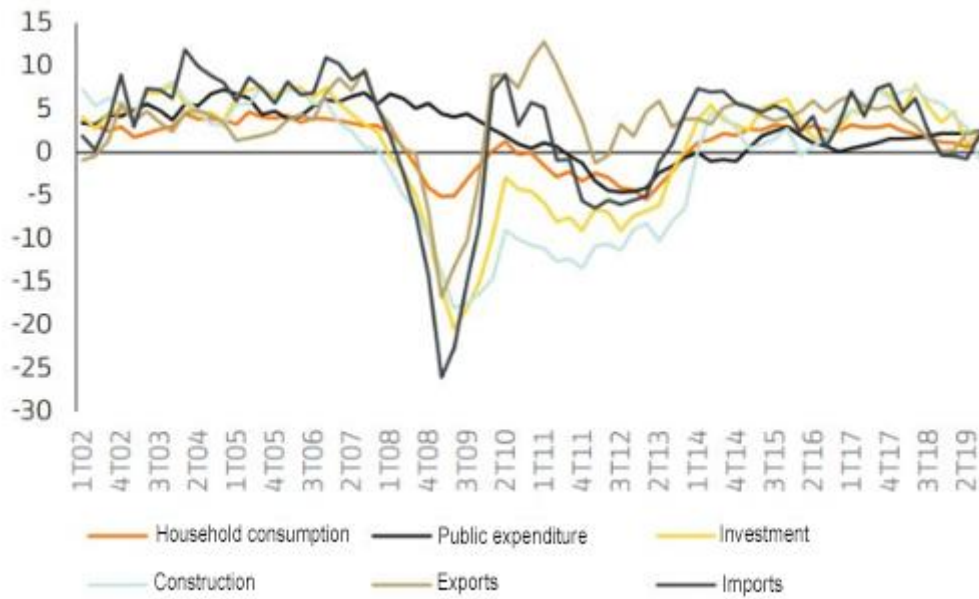
With regard to income, an increase in revenue is expected in relation to the previous year. This is due to the fact that those people who have greater wealth are going to contribute in an equitable manner in a progressive fiscal model. The revenue forecast amounts to 253.101 million euros.

Social expenditures will amount to 203 billion euros. Some of the most important are improvements in education, increasing 150 million euros for scholarships, aid for the canteen by 25 million euros, increase in the Minimum Interprofessional Salary (SMI), new unemployment benefit for those over 52 years of age...

- Gross Domestic Product (GDP): This is a macroeconomic magnitude that represents the monetary value, both of goods and of final services, that have been produced in an economy in a given time. It is usually one year or quarterly.

As mentioned in the budgets, the GDP forecast in Spain for the following years is positive, increasing above that of the surrounding economies, although at an increasingly slower pace (Bankinter, 2019). In graph 3 we can see this evolution with respect to different components.

Graph 3. Evolution of the different components of GDP (2002-2019)

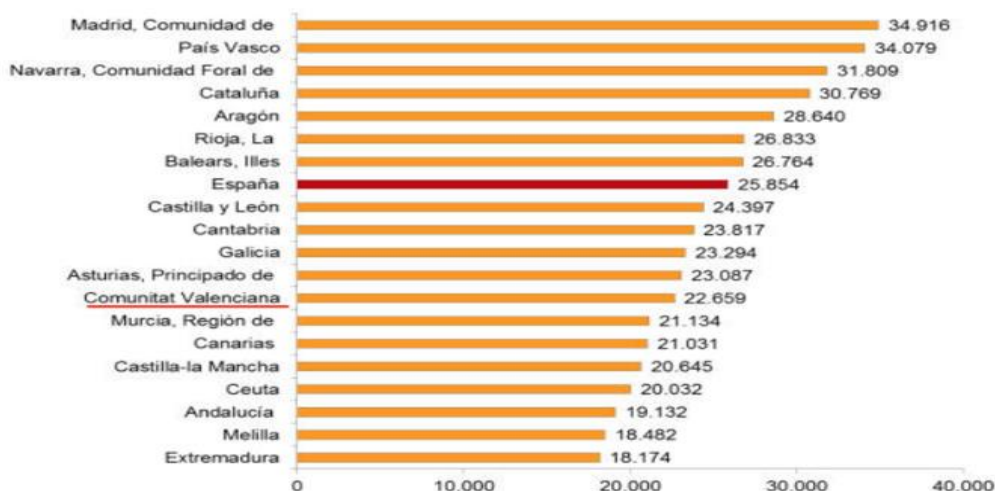


Source: Análisis Bankinter

While it is true that growth is taking place, there are also political, mortgage and business investment risks, etc. These problems can greatly affect GDP growth.

At regional level, the Valencian Community shows a greater slowdown in comparison to the rest of Spain, ranking as the sixth poorest, as we can see in graph 4. Some of the causes are the large debt it presents, being the most indebted autonomy in Spain, a fall in tourism caused to some extent by the Brexit, the difficulty of exports aggravated by the fall in sales of vehicles and engines... (Yoldi, 2019)

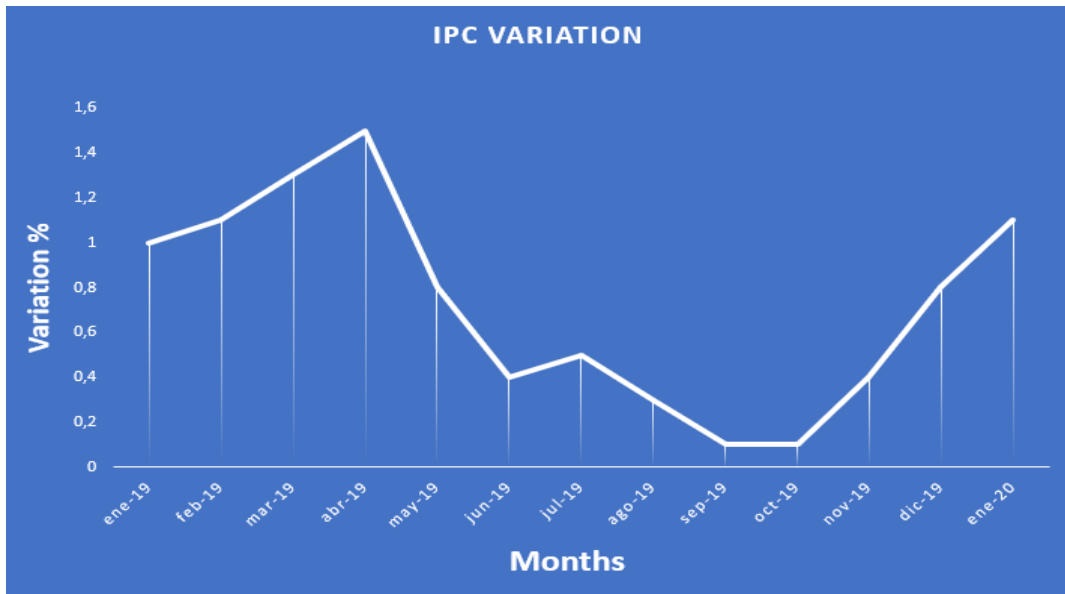
Graph 4. Evolution of GDP by Autonomous Communities, 2018



Source: National Institute of Statistics (INE)

- Consumer Price Index (CPI): This is a statistical measure that shows the evolution of the prices of goods and services consumed by the population in Spain. In graph number 5, the variation of the CPI in months with respect to the previous year can be seen.

Graph 5. Change in the CPI (2019-2020)

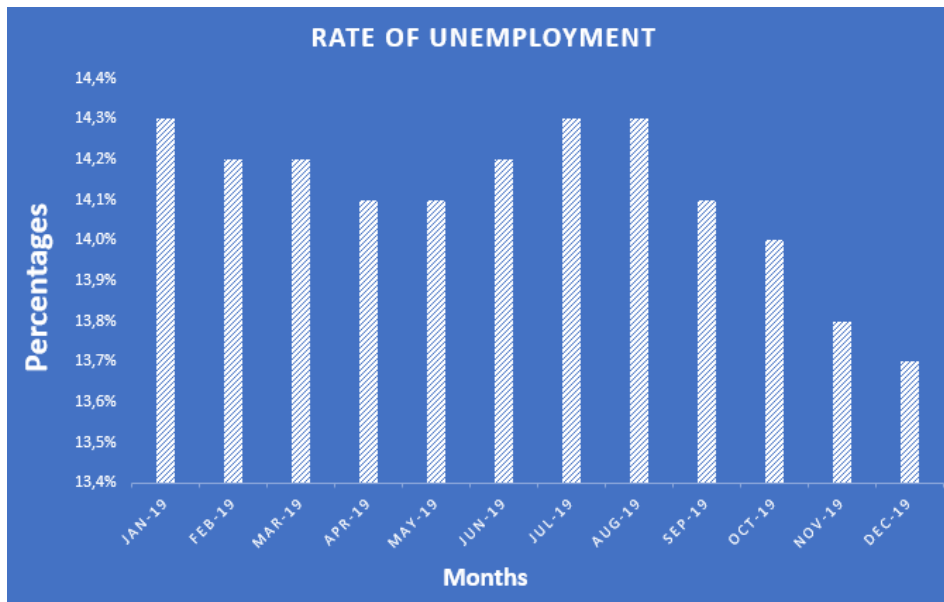


Source: National Institute of Statistics (INE)

This indicator has different uses, one of which is to indicate inflation. Knowing this, we can assume that, since October 2019, with respect to the previous year, the general prices of products and services have been evolving upwards.

- Unemployment rate: As its name suggests, it shows the percentage of the passage rate as a proportion of the unemployed in relation to the total number of active people. As can be seen in graph 6, since the beginning of the year it has gradually fallen to 13.7%. In general terms, it can be said that this rate has been evolving positively.

Graph 6. Unemployment rate, 2019



Source: Datosmacro.com

This factor is influential in our business idea as it covers many different aspects that can affect us both positively and negatively. The CPI, for example, taking the data shown, will affect us directly when setting our prices, the unemployment rate will affect us in order to hire the right staff...

### 5.1.3 Social factors

Treating this aspect from the perspective of video games and the evolution of the industry, all data point to a constant evolution of the medium, both the birth of new companies dedicated to the development of this sector, as the rise of new players over the years. Thanks to data from the Spanish Video Game Association (AEVI, 2018) we can see an increase of more than one million players compared to 2017.

This evolution is largely based on e-sports and the great mass mobility they generate. Among the most relevant data for Spain in 2018 we find:

- Total audience: 6.9 million
- Occasional viewers: 4 million
- E-sports enthusiasts: 2.9 million
- Workers: More than 300
- Professional players: Over 100

With such high data, it makes a lot of sense to have this constant growth that is taking place and that has caused the video game industry to be placed above the cinema and recorded music (ABC, 2019)

Add also that the conception that was held about video games and that men, in terms of number of players, were far above women, today is no longer so and is producing a significant change.

The stereotypes of female characters in video games have changed over the years to more complex and interesting ones. From being an object, a reward for a victory, to having a much more elaborated background and separating from those old and often sexist ideas. Today we can see protagonists much less fragile, with initiative, brave, strong, with a great development of character, being very different from years ago. These changes have occurred thanks to the feminist movements and their repercussions within the video game industry, causing not only this, but a greater inclusion of women within the industry. Both the real and virtual worlds are moving forward in a positive way (Borondo, 2018)

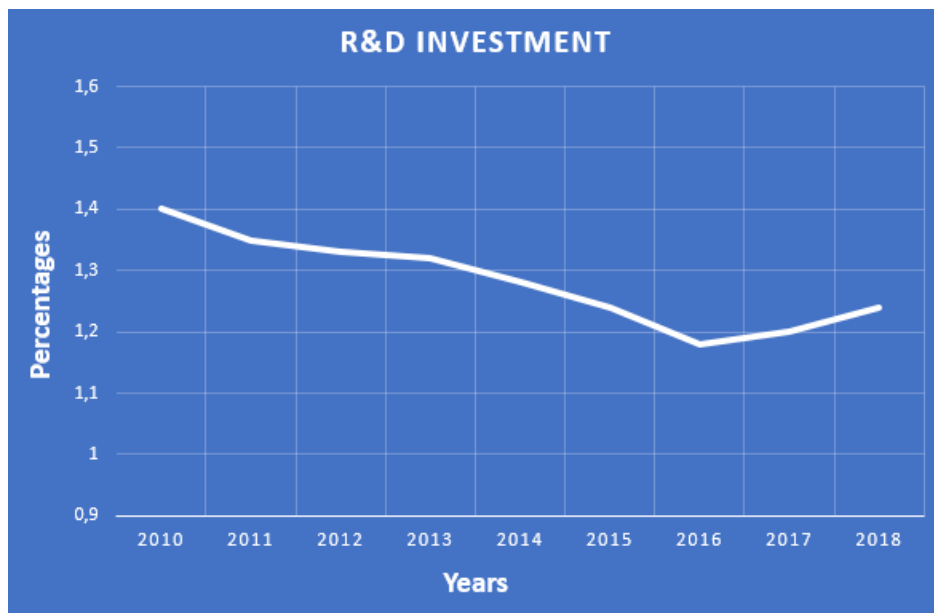
This factor is fundamental to the successful development of the idea, as we rely heavily on customer interaction and socialization. This development of the social part will produce that a greater amount of people will be interested in our establishment.

#### **5.1.4 Technological factors**

The central axis of video games is technology and its evolution and application in order to satisfy the increasingly demanding demands of consumers. That is why we must analyze the investment being made in R+D+i in Spain.

Unfortunately, recent data show that the forecasts and objectives that were in place for this year 2020 are not going to be met. In 2018, investment of 1.24% of GDP was recorded in relative terms, a long way from the 1.4% recorded in 2010, as can be seen in graph 8.

Graph 7. R+D+i investment in Spain



Source: elEconomista.es

Video games are made with technology, and it is the evolution of this technology that represents an advance towards higher quality and excellence. All that investment in research and development will be very important for our business since it will be possible to improve the experience perceived by customers as new technologies are developed.

#### 5.1.4 Ecological factors

Actions to improve the planet and reduce the pollution produced are one of the most important issues and companies are putting measures in place. Not only for the benefit of the planet, but also for the attractiveness that they can represent for society.

In 2015, world leaders agreed on 17 goals for sustainable development and the plan to implement them. As a result, many companies have acted accordingly in order to improve energy efficiency, reduce their carbon footprint, develop and introduce new innovative products, etc. (Libremercado, 2020).

Although it is true that this factor is important, in our case, due to the subject matter of the business, it is not as important as the others. This does not mean that measures will not be implemented to ensure that this factor has a positive influence on us, for example by recycling the establishment's waste.

## **5.2 Analysis of the specific environment**

In order to analyze the closest and most influential aspects of the company, we are going to rely on Porter's five Forces.

Image 2. Porter's 5 Forces Model



Source: 5fuerzasdeporter.com

### **5.2.1 Customer bargaining power**

We found a high level of bargaining power in them due to the very concept of the establishment. The vast majority of our clients will have video consoles or computers in their homes, which is why we will have to offer them something different and attractive so that they choose us. That is why we excel in generating a complete customer experience. Moreover, if we manage to make them loyal, there is a good chance that they will share a good opinion of the establishment with friends and acquaintances, thus attracting a greater number of potential customers.

### **5.2.2 Rivalry between companies**

It should be noted that in Castellon there is only one similar establishment called Game Over, and in Valencia there are a few more, however, since the business idea is quite innovative, we do not assume that the rivalry between competitors is high.

### **5.2.3 Threat of new entrants**

As it is a new idea that can be exploited, there is a great threat of new competitors. It should be noted that we start from scratch in terms of hotel knowledge and other competitors who have experience in this area could pose a great threat to the business. Therefore, the threat of new entrants is high.



#### **5.2.4 Negotiating power of suppliers**

The suppliers will be responsible for supplying us with all kinds of products, whether it be food, drinks, computer and video game peripherals, etc. Due to the large number of suppliers and the alliances we may have with them, we do not consider that they have a great power of negotiation.

#### **5.2.5 Threat of substitute products**

Based on those establishments that can offer similar products to ours, we find coffee shops or bars as far as the catering part is concerned. Moreover, since our main service is leisure, other places such as cinemas, theatres or concerts are important to take into account.

Therefore, taking this into account, we establish that the threat of substitute products is high.

### **5.3 Identification and analysis of the main competitors**

The last point we find in the analysis of the environment is the identification and description of the competition. With this aspect understood, we will be able to develop in a more optimal way our establishment having some references. We should also add that the sector we are in is relatively new, so it is very important.

Among the different competitors that we find, we are going to refer to those that are in Castellón and Valencia, due to their proximity and the characteristics that we will comment next.

#### **5.3.1 Arcade-Pub Game Over**

Image 3. Game Over Logo



Source: Facebook.com/GameOver.Castellón

The first competitor we found is the previously mentioned Game Over, which is located in c/Madre Verduna, 34 in Castellón. Currently with only one establishment, has managed to adapt to the market and earn a name within the city of Castellón. This is due to the large amount of positive comments and ratings that has both social networks such as Facebook, as well as reviews from Google, getting an average score of 4.7 out of 5. There are hundreds of comments praising the great service it offers, the friendliness of the employees, the atmosphere generated, the tranquility and comfort experienced by customers, etc.

Based on this explanation alone, this competitor already represents a great threat to us because it has established itself in the market and it can be very difficult to attract customers, however, there is a big difference in the type of services offered.

Game Over offers recreational activities more typical of a pub, for example, dart machines, billiards, table football... They also have different pinballs and retro arcade machines. This is the fundamental difference. Our business offers more technological services using computers and video consoles, separating us and establishing a differentiation.

But they also have similar services, such as restoration and visualization of e-sports by using a projector. That is why, even having significant differences, it represents a great competitor not so much for the services, but for the path that the business is following and the fame that it has generated.

### 5.3.2 ilus!ona

Image 4. ilusiona Logo



Source: [ilusiona.com](http://ilusiona.com)

The second competitor we find is also in the city of Castellón, more specifically on the second floor of the Salera Shopping Centre. Not only can we find this location, but it is also distributed in many other cities in Spain, thus covering a large number of clients and therefore great recognition in the entertainment industry. Like the previous location, it

also has a presence on social networks, along with very positive comments, as well as a positive score, 3.8 out of 5, in Google reviews.

Many of the activities they offer are aimed at families, whether for example with ball pools for children or recreational pools with a children's theme, however, there are also many others aimed at the general public such as bowling, table football, prize machines, billiards, catering, etc. In short, given the large surface area of the premises, there are a large number of services on offer for leisure and free time.

We consider it to be a strong competitor because, even if it does not offer the same services and is based more on the classic recreational and activities, such as bowling, it is very well known, it is located in a place with quite a lot of people and responds to similar needs as we do.

To be able to face this situation, we must be based on the differentiation and creation of a community with our clients, in order to achieve a greater loyalty.

### 5.3.3 Meltdown Valencia

Image 5. Meltdown Logo



Source: Meltdown.bar

The third competitor is in the city of Valencia, located in c/Yecla, 14. The Meltdown company is a French franchise, which has premises in several cities in Spain, the United Kingdom, France, Germany, etc. Thanks to its presence in many places, the number of people who know it is high, as well as having a large number of votes and positive comments due to its excellent services. Also add the years of experience it has, since it was founded in 2012.

The services that it has are of rent for the use of computers and video consoles, service of restoration, capacity to be able to retransmit electronic sport events and the possibility of making events and tournaments between the clients. It should also be noted that it has also appeared in different video game conventions such as Dreamhack in Valencia

or Paris Games Week, thus adding greater value and prestige to the company (Wikipedia, 2020).

Based on these characteristics, we affirm that it is a very strong and dangerous competitor. The services it offers are very similar to ours, which will be explained in more detail in point 7 of the TFG, as well as having that extra experience in the sector. A positive and very important aspect is the location itself, since it is not in the city of Castellón.

Similarly, we will have to keep track of this competitor as it is a reference in the sector and can provide us with very valuable information that we can apply in our establishment.

#### 5.3.4 OhMyGame

Image 6. OhMyGame Logo



Source: OhMyGame.bar

The fourth competitor is another gaming bar located in Valencia, in c/Campoamor, 58. With a much smaller number of establishments, in relation to the previous competitor, we find it both in Valencia and in Madrid. However, this fact has not in the least damaged the reputation of the business. With more than a thousand comments on Google and an average score of 4.5 out of 5, this establishment is another great reference for gaming bars in Spain.

It offers very similar services to the previous competitor, however, it makes a greater focus on the events they perform. According to many of the comments, they praise all the activities they promote during the weekends, such as tournaments, karaoke, board games, etc., thus providing a greater freshness and differentiation from competitors. The restaurant service is also highly developed and integrated into the very atmosphere and theme of the bar, that is, we find drinks and fast food, but also more elaborate products, with names of references to video games, all to provide that added value that many companies are looking for and that it does so perfectly (OhMyGame, 2020).

Of all the competitors that have been mentioned, we definitely believe that this is the most dangerous and important of all. Not only does it offer services, but it has known how to take advantage of the tastes of the clients, the development of the video game industry, the growth of e-sports, the originality to attract new clients, to make those who already had loyal through activities, games, the elaborated food... It has managed to create a meeting place between players and also to develop a complete experience.

## **6. SWOT ANALYSIS**

Once all the above data is covered and explained, we will move on to a SWOT analysis. This analysis is based on identifying the weaknesses, threats, strengths and opportunities of our business in order to group them and have them identified.

### **6.1 Weaknesses**

- ↳ Due to the characteristics of the sector about offering a service based on video games, we find that it is innovative and therefore there is little experience in it.
- ↳ A high initial investment is necessary due to the expenses, both in the rent of the establishment itself, and in the purchase of furniture, computer equipment...
- ↳ As it is a new business, we have no experience in it, which we will develop and perfect over time.

### **6.2 Strengths**

- ↳ Creating a pleasant atmosphere is one of the most important points and one that has been repeated several times at work. The client must feel comfortable being in our establishment.
- ↳ Due to the subject matter of the business, the staff will be qualified to engage in discussions with customers, as well as to offer them the service they desire in the best possible way.
- ↳ Considering the current videogames and the importance of offering the best gaming experience to our customers, they will have quality equipment and peripherals.
- ↳ In relation to its location, we will look for an establishment in a central place, with easy access and that is located in a different area from that of our competitors.
- ↳ Free WIFI for all our customers.
- ↳ Celebration of video game events and competitions to improve the relationship with our clients.

### **6.3 Threats**

- ↳ Since the sector is innovative and constantly growing, there is the possibility of entry of new competitors.
- ↳ Established competitors have a big advantage over us because they know how the industry works and have loyal customers.
- ↳ The customers' own preference is a great threat to us since they can choose other establishments that offer them a better service, or better suited to their needs, although there is also the great possibility of choosing their own homes to play video games.
- ↳ The most dangerous threat facing all businesses is the Coronavirus. Both the social change that is occurring, the health emergency, the population's fear of leaving home, etc., are a great wall for all establishments. Once the situation is under control, it will be a long time before people return to their normal lives and routines.

### **6.4 Opportunities**

- ↳ The video game sector presents increasing figures every year, as we can see in the reports made by the Spanish Video Game Association.
- ↳ The number of players has also increased.
- ↳ The great commitment of companies to the creation of multiplayer games that move millions of people in the world, as well as the paradigm shift and establish the video game as a service.
- ↳ It is possible to establish contacts and negotiations with companies that are related to video games, e-sports, etc.

Once all the parts of the SWOT have been identified, we get this summary.

Image 7. Summary of SWOT analysis

WEAKNESSES	STRENGTHS
<ul style="list-style-type: none"> <li>• Little experience in the sector</li> <li>• High initial investment</li> <li>• New Business</li> </ul>	<ul style="list-style-type: none"> <li>• Pleasant atmosphere</li> <li>• Qualified personnel</li> <li>• Quality equipment and peripherals</li> <li>• Central location of the premises</li> <li>• Free WIFI</li> <li>• Events and competitions</li> </ul>
THREATS	OPPORTUNITIES
<ul style="list-style-type: none"> <li>• Entry of new competitors</li> <li>• Established companies</li> <li>• Customer preference</li> <li>• Coronavirus</li> </ul>	<ul style="list-style-type: none"> <li>• Continuously growing sector</li> <li>• Increase in new players</li> <li>• Increase in multiplayer games and services</li> <li>• Negotiation with different companies</li> </ul>

Source: Elaboración propia

## **7. MARKETING PLAN**

The next step to be developed is the marketing plan, which will help us to implement the new business. We will identify more accurately the target audience, so that there is agreement with the actions to be performed and then, through the development of the 4P's (product, price, distribution and communication), we will deepen in how the establishment will work, how it will be organized and what actions will be taken for the proper functioning and development of it.

### **7.1 Target audience**

At this point we will identify the people to which we will address our business, as well as the activities and actions we will take. Although it is true that the minimum age, in our case 18, and the tastes that customers should have towards video games have been commented on in previous points, we are going to develop this section in greater depth taking into account three fundamental factors:

- Geographical: Since the location of the premises will be in Castellón, our audience will be all those people who are both in the city itself and in the surrounding villages. We have also extended the range to the city of Valencia due to its proximity and number of residents.
  
- Demographics: This factor is very important to us, which is why we have set the minimum age for entering our establishment at 18. The actions that we are going to carry out and that we will explain in the following points of the work, will be focused mainly to the young public, since they are those that have more free time and represent a great group within the industry as consumers of video games. We must also add that those people who are not within this range we have established, are also affected by these actions, but to a lesser degree. Finally, it is worth noting and it is very important not to make a distinction in the sex of the person. Each and every one of the people can enjoy and have a good time in our premises.
  
- Psychographic: Here we base on the income, standard of living and tastes of individuals. Since our services will be basic in terms of complexity and, above all, very affordable, the average income of our clients will not need to be high. This is related to their age and lifestyle, i.e. most will be young people who are studying or who have only been working for a short time. In terms of tastes, we can assume that they will be customers who enjoy video games, a pleasant atmosphere, are attracted to e-sports, etc.

With these factors explained, we can have a much clearer and more defined idea of the audience we are going to address.

## **7.2 Development of the 4Ps**

### **7.2.1 Product**

This is the idea and main reason for the development of this TFG. In our case, we offer both products and services to our customers:

- Service of the use of computers: We will have the amount of ten computers. The components of these computers, which will be of medium/high range, will be chosen mainly to be able to reproduce the games in an excellent way and thus offer our customers the best possible satisfaction. We would also like to add that



both the peripherals and the equipment will have a gaming theme, in order to provide a complete game experience.

The number of computers has an explanation and is directly related to the competitions and tournaments, since most competitive games are made up of two teams, each with five people. Among the most famous games are League of Legends, Counter Strike: Global Offensive, Overwatch, etc, which have millions of players worldwide. Knowing this, we want to offer the possibility of being able to play as a team and in the future hold tournaments among our clients, all with the purpose of allowing them to enjoy healthy competitiveness, build a community that loves video games and attract people who are outside the industry and who may find this competitive world interesting. We offer an added value to this computer service.

- Service of the use of video consoles: Due to the operation of the same ones and the possibility that several people can play at the same time in a single one, the amount that we will have of them will be only of one of each type, with the possibility of increasing the number in a future (Playstation 4, Xbox One and Nintendo Switch). This service also includes the possibility of tournaments between our customers, for example sports or, the currently growing ones, fighting games. The latter have become very popular in the competitive world over the last few years and we believe that we can take advantage of this opportunity to attract more people to our premises. We will also have the newest titles to enjoy both individually and in company.
- Streaming service: Thanks to the projector, this service will be carried out to broadcast, on the established dates, events and tournaments of electronic sports. YouTube and Twitch platforms will be used. In addition, we can also use this service for the establishment's own competitions and thus offer greater convenience to customers, as we can project the game screen for all to see. The rest of the time, it can still be used to broadcast games at a professional level.
- Catering service: As mentioned in previous points, this service will function as a support to the others already explained. We look for the clients to be able to have a drink, while they are enjoying the video games and the atmosphere, all this to offer a complete experience. Because the main reason for their visits will be the video games, this service will have simple food (sandwiches, hamburgers,

sandwiches, etc.), different snacks, tapas and drinks. As we can turn the premises into a meeting place with friends, we try to make them as comfortable as possible.

- Partner service: Finally, we have the partner service, so that we can make our customers more loyal and that they get advantages. By becoming members of the local will have exclusive promotions and discounts on future purchases and events that we make.

### **7.2.2 Price**

Along with the products and services, we find their prices. This variable must be taken into account, as it is the first element that customers look at and directly affects their decision-making power. It will play a fundamental role in the business since, as a result, customers can choose between consuming our products and services or choosing the competition. We must establish a price that is attractive to customers and at the same time profitable in order to maintain and improve the premises over time.

However, there is one problem, and that is that the establishment is new. We cannot accurately assess the prices that should be set in order to comply with the above described. Because we are in this situation, the simplest solution is to base our prices on the competition.

Thanks to the previous analysis that we have made of them, it is much easier for us to establish these prices and, in time, be able to make adjustments. By having more experience in the sector, knowing our clients, knowing which products are the most in demand, what the total costs have been, the sales made, etc., we will be able to profile the prices and adjust them in the best possible way.

As we have highlighted before, OhMyGame is the closest to ours, so we are going to use similar prices to theirs regarding the use of computers and game consoles. If Game Over offered similar services, we would take theirs, however, this is not the case. As for the other services, we can rely on the other locations.

That said, we have to differentiate the prices for each of the services:

- Service of the use of computers: The price will be 3€ per hour, with the possibility of extending it by 1€ more if there are no other customers who want to make also use of the service or if you are in a schedule where no competitions or tournaments are being held. If the client is in the second case, he will have to pay a registration fee to cover the use of the service together with the prizes.

- Service of the use of video consoles: The prices will be similar to the computers. Per hour of use, the price will be 3€. It is necessary to specify that only one control will be given to the client, that is why, if he wants some more to be able to play with friends, he will have to pay 1€ more for each extra one that is given. In relation to the tournaments, the same prices explained above will be followed.
- Streaming service: Because it is based on projecting an image so that all customers can see it, just like in a conventional bar, the price will be reflected in the customers' consumptions and the use of the different services.
- Catering service: It will have different prices according to the food and drinks ordered by the customers. As we have said before, prices will be based on competition in order to offer the best competitive price. It remains to be added, that the menu of products (Annex 1) will increase and vary over time.
- Partner service: This service benefits our customers directly. Once a member, by using the services or the consumption of food and beverages, the client will be able to qualify for discounts for those services and also for future events and tournaments.

### **7.2.3 Distribution**

The next section we find is distribution, which is responsible for explaining how products and services reach customers for consumption. As is to be expected, this is also a very important point to bear in mind as we seek to offer the best service and convenience. In order to achieve this, we must first establish a good communication channel with all our suppliers, as they are the beginning of the whole chain.

Once this channel has been established, we can continue with the customer side. First of all, we have to remark that we will be based on a direct communication with them when they are in the premises. Thanks to this type of communication, we will be able to obtain very important information about them, such as their tastes, opinions, complaints that may arise, etc., and therefore use it to improve the business and adapt better to the demands that they have. At the same time, we will generate key aspects for the business which are trust and loyalty.

We will also have a telephone number of the premises so that people who cannot come and have any questions or doubts can contact us and we can answer them as quickly as possible. Finally, we will design a web page that will include information about the

premises, a FAQ (Frequently Asked Questions) section with all the basic questions that customers can ask, such as opening hours, services offered, prices, etc., and also an e-mail address. All this to offer the greatest amount of possibilities and comforts.

Once customers are on the premises, the way they can make use of our services is as follows:

- Catering service: As with any bar, the client has the option of sitting at a table, if there are places, or staying near the bar. In either case, the client must go to the bar to order the drinks or food he wants. This is done so that workers do not have to move around the premises all the time and that there is a common point to order, thus also speeding up the process. Once the order has been placed, the customer will be given a number so that they can be notified when it is ready.
- Computer service: The operation is simple. The person who wants to make use of the service, must approach the bar to be able to communicate it to a worker and this one will tell him the computer that has been assigned to him. If they are all busy, you will be put on a waiting list and notified when it is your turn. Once the hour has passed, the client will have to leave the computer, being able to extend its use if there are no more clients waiting.
- Service of the use of video consoles: The operation has a variation with respect to the computers. Because controls are given to be able to play, the client will have to provide the workers with an identification document, for example, the ID card, all this to have a greater certainty that there will be no problem. If all the consoles are occupied, you will be put on a list in the same way until your turn comes.
- Streaming service: In order for customers to use this service, they must use some of the other services mentioned above. There is no standard operation, the client can simply enjoy this possibility as an addition to the other services.
- Partner service: You can sign up for this service either on site or through the website. In addition, you can consult all the promotions that have both products and tournaments and competitions.

## 7.2.4 Communication

Finally, we find the communication section, which refers to the elements that we will use to publicize the business, our products and services. This section directly affects our growth in the short term, in other words, making ourselves known as a new company in the sector. But also, in the long term, since we will have to maintain and even improve the image we have given to our customers. To do this, the messages we want to convey and the means we will use must be in line with our target audience.

The first term we must take into account in communication is our corporate image. All those beliefs, perceptions or attitudes that the consumer has are part of this image, which is why the first element that we must take into account is the name and logo of the business.

Image 8. Respawn Point logo



Source: Own elaboration

This name was established because of the meaning of the term in video games. A "respawn point" is a safe place for the player, where he can reappear if the actions he has taken have not been as desired, have not occurred as expected or simply a place to rest and meet new characters. We wanted to transmit this same concept in our premises. A place that you can visit whenever you want, alone or with friends, and that will always be at your disposal so that you can enjoy the services with the best possible quality. A safe place to enjoy video games in a cozy and pleasant environment. In addition, the logo has been made by simulating that the pixels are coming together to form the full name. The colors have been chosen to look like neon, which we can relate to many of the colors and LED lights that incorporate gaming computers and peripherals today.

The second term we are going to develop is publicity, one of the most important processes when it comes to getting answers and behavior from our customers. We will obtain these results thanks to the messages that we will emit through the different media to which we have access:

- Posters and flyers: This are one of the most traditional ways to publicize the business and has a reduced cost. These posters and flyers will be placed and distributed in the different areas around the establishment, with the aim of making the people closest to the business aware of the place and expand the information. Those who are not from the area and have obtained one of these pamphlets will be able to transmit the name and information of the business in more distant areas, thus generating a chain effect. However, it must be taken into account that this means is not likely to work for all the places we have established in the market delimitation.
- Web page: Due to this problem, the website of the shop will be one of the possible solutions. It is not surprising that the Internet is advancing every day by leaps and bounds, which is why its use can benefit us greatly to make ourselves known at greater distances.

As mentioned in the section on distribution, this website is responsible for providing all necessary information to customers, either with the weekly schedules, promotions that are made, the tournaments that are being prepared, as well as the prizes to be distributed, the possibility of becoming a member and all that entails, the various menus of food and drink, etc. Having a place of easy access in which you can get information about everything you need is a great advantage for us, since we make ourselves known in the market, as well as for the customers, due to the fact that they do not have any difficulty and can get answers to their questions and doubts.

- Social networks: Like the competition, having local social networks will bring us closer to our customers and we will also be able to get much more information about them. We must point out that the networks we are going to use are Twitter and Facebook. The use of these two networks can be explained.

First of all, Twitter is a platform designed above all to have direct contact with users. Through it, we will be able to establish a much more direct communication with those people who have doubts about any aspect of the business. In addition,

many companies use it when reporting on promotions or discounts, which is why we will also do so. Tournaments and competitions will also be announced here. Due to the very simplicity of the platform, its management and control can be done with very little effort.

As for Facebook, we are going to focus more on the professional side. Thanks to the tools provided by the platform, we can create a page of the local where we can include information of various types, such as schedules, location, photos of the interior and exterior so that people have a clearer idea of how the establishment is, mail and contact number, the link to the official website, etc. In addition, users can follow and share this page among their friends on the network, thus expanding at a great speed.

An important function has to be added and that is that these platforms offer excellent tools and services to be able to create advertising campaigns and expand the name of the establishment. To do this, it is very important to take into account our target audience.

- Videogame conventions: A good way to get closer to people and make them know us is through these conventions, in our case we are going to participate in the DreamHack of Valencia, since in Castellón there is none and this is the closest one to us.

The DreamHack is one of the largest video game and entertainment related festivals in the world. In the year 2019, the number of visitors that the event received in Valencia was more than 65 thousand people, showing that these events and the theme that surrounds them are very accepted and demanded by a large part of the gaming community. Over the years, we have been able to observe a growth in these numbers and also in the brands and companies interested in being part of the event (DreamHack, 2020). For this reason, we believe that participating in this festival would give us many advantages when it comes to making ourselves known to our target audience. Our participation, being our first year, will be to offer food and drink to the people we see and inform them about our business. In subsequent years we could value the opportunity to offer other types of services more related to video games, as we would have a more trusting relationship with the organizers of the event.

## **8. HUMAN RESOURCES PLAN**

The company's human capital is a fundamental part, since it is the employees themselves who make up that business. In addition, they are responsible for its proper functioning and growth over time. That is why this section will explain the type of organizational model established, the design of the various jobs, staff needs and finally a representation of the final organizational chart of the company.

### **8.1 Organizational model**

We must take into account that the company will have a very small number of employees since we will only have one location and it does not require a large number of staff, that is, we are a new and small company. That is why the model to be used is linear, which bases the hierarchy for the control and maintenance of the activities performed by employees. Once the model is established, the structure on which the business will be based will be simple.

This structure is adjusted to our needs and characteristics, offering us some advantages (Mintzberg, 1979):

- The company will have a flat structure, which will favor communication between employees. Thanks to this communication, any problems or doubts that may arise can be resolved quickly.
- The services, being not very complex, benefit in the same way. Communication with clients will be essential as we will be able to transmit all the information, we obtain to the whole company almost instantly.
- Considering the major changes that are occurring in the video game industry every few years, this simple structure offers flexibility and the ability to make changes in a very short time.
- The costs for its operation are low

### **8.2 Design of the workstations**

Once the structure is established, we must go on to explain the different jobs that will make up the premises:

- Management: Through this position, we seek to manage and direct all parts of the establishment, whether it be accounting, stock and supplier management, motivation, employee communication and support, decision making, website and network maintenance, etc. This will be a fundamental part of the good functioning and growth of the business, which is why the working day will be the same as the



opening of the premises. In our case, it will be from Monday to Thursday from 5:00 pm to 12:00 pm and on Fridays and Saturdays from 5:00 pm to 1:30 pm. There is always the possibility of having to adjust the schedule due to problems or needs that may arise.

- Waiter: The design of this stall is not complex and is very similar to that found in other establishments. Among the main functions we find serving the clients those services that they have demanded, keeping the work space clean, helping in the tasks that the management has established, solving doubts or problems of the clients, etc. There is an additional function and that is the collection of information by establishing communication with customers. All this in order to improve the business and offer services with greater quality. As for the schedule, it will be the same as the opening hours. The idea is to hire only one person full time to be able to fulfill all the schedules, however, if it is observed that on Fridays and Saturdays there is a great amount of people and the rhythm of work is complicated to follow, another one will be hired as support to help in those cases.
- Kitchen: Like the previous one, we find this stall in many other places and we will work in the same way. The main functions will be to cook the different dishes that the customers have ordered, to control the quality of the food and the stock. The working hours will be the same as the opening hours.

### **8.3 Staff requirements**

In order to be able to perform the various tasks that have been explained correctly, staff must have a minimum of knowledge and requirements:

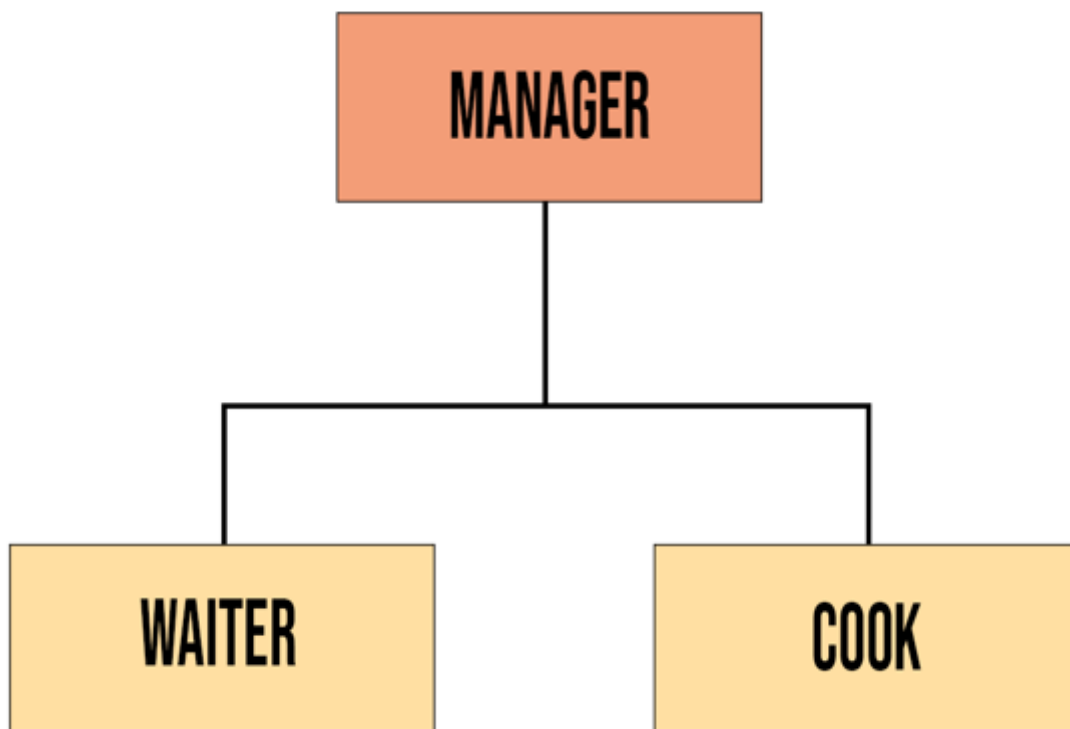
- Manager: Since the vast majority of activities are related to the management and direction of the premises, the person in charge of this position will be myself. Thanks to all the knowledge I have learned throughout my career in Business Administration, I am able to manage the business and perform the tasks correctly.
- Waiter: Because our core services are technology-based, it will be necessary for the employee to have computer skills in order to troubleshoot both software and hardware. In addition, due to the constant communication of work, it will be necessary for the employee to be a person who has knowledge of video games and who has the ability to establish conversations with customers. Previous experience in the catering sector would be an advantage.

- Chef: Since the dishes offered do not require complexity, the requirements will not be high. The employee must have a food handler's license and some study related to hospitality, such as a medium cycle. If you have experience in the sector, it will be valued positively.

#### **8.4 Organization chart**

Finally, having explained the organizational model, the structure that we will follow and everything related to the jobs and employees, we can elaborate the final organizational chart of the company to have an image of it.

Image 9. Respawn Point organization chart



Source: Own elaboration

## **9. FINANCIAL PLANNING**

The last point of this TFG, will be based on developing all the financial data necessary for the creation of the business. It will be divided into different sections, with the necessary explanations.

### **9.1 Basic data**

First of all, we must present the basic data of our establishment:

Image 10. Basic data

<b>Name of the company:</b>	<b>Respawn Point</b>	
<b>INITIAL YEAR</b>	<b>2020</b>	
<b>Input VAT:</b>	<b>21%</b>	
<b>VAT charged:</b>	<b>21%</b>	
<b>Average tax rate:</b>	<b>25%</b>	
<b>Families of Products/Services:</b>	<b>PC</b>	<b>1</b>
	<b>Consoles</b>	<b>2</b>
	<b>Membership Fees</b>	<b>3</b>
	<b>Catering</b>	<b>4</b>

Source: Own elaboration

All the points that have been developed in the TFG are based on the idea of starting the business in 2020. With regard to the VAT rate, since the activity we are carrying out is new and there is no specific regulation, we have taken the general percentage for both input and output. The average tax rate has followed the same criteria.

As for the product families, they have been grouped into four different categories due to the differences they have and also to facilitate the distribution of resources among them.

### **9.2 Investment plan**

Once we have this data, the next step to be developed is an investment plan, where an estimate of all the resources that will be necessary for the creation of the premises will be made.

Image 11. Investment plan

Concept	Initial investment	
	Amount	%
<b>Total Fixed Assets</b>	<b>18.300,00</b>	<b>87,1%</b>
<b>Tangible Fixed Assets</b>	<b>14.750,00</b>	<b>70,2%</b>
Furniture	5.860,00	
Computer equipment	8.890,00	
<b>Intangible Fixed Assets</b>	<b>1.200,00</b>	<b>5,7%</b>
Computer Applications	1.200,00	
<b>Financial assets</b>	<b>1.200,00</b>	<b>5,7%</b>
Deposit of the local	1.200,00	
<b>Amortizable Expenses</b>	<b>1.150,00</b>	<b>5,5%</b>
First time establishment	600,00	
Of constitution	550,00	
<b>Initial Stocks</b>	<b>2.000,00</b>	<b>9,5%</b>
Catering	2.000,00	
<b>Initial Treasury / Available</b>	<b>700,00</b>	<b>3,3%</b>
<b>Total Assets</b>	<b>21.000,00</b>	<b>100,0%</b>

Source: Own elaboration

The largest percentage of the investment is reflected in tangible fixed assets, more specifically in furniture and computer equipment. The investment in furniture is high because the business starts from scratch and we need a large amount of furniture to adapt the premises to the services we are going to offer (Annex 2). As for the computer equipment, since it is one of our main services, we must make a greater investment to have quality technology (Annex 3). The final objective is to ensure that customers enjoy the best possible service.

In relation to the computer applications, we have taken into account the price of the operating systems needed for all the computers and also the license for the commercial use of the video consoles. In order to make this use, you must contact the corresponding companies, in our case Microsoft, Sony and Nintendo, and specify the conditions directly. Since each company can vary these conditions and it is necessary to establish a contract with them, the information on this point was very scarce and therefore we have estimated a total of 1200 euros of initial investment.

The deposit for the premises, due to the fact that the rent is 600€ per month, would be the equivalent of two payments (Annex 4).

As for the investment in the first establishment, it is based on those activities that are carried out before starting the company, for example, advertising, technical expenses, training, etc. We have calculated an investment of 600€. As for the incorporation expenses, these are the costs that appear when the business is created, whether they are the costs of the notary's office, registration in the commercial register, managers, etc. To facilitate the procedures and establish an appropriate investment, we have taken the price of an advice which will take care of everything.

Finally, due to the restoration service, an initial stock will be necessary which will be of 2000€.

### **9.3 Financing plan**

Once the investment plan has been explained and we have the amount needed to start the business, we must establish the method of financing.

Image 12. Financing plan

<b>Concept</b>	<b>Initial funding</b>	
	<b>Amount</b>	<b>%</b>
<b>Own Resources</b>	<b>21.000,00</b>	<b>100,0%</b>
Capital	21.000,00	100,0%
Non-monetary contributions	0,00	0,0%
Grants	0,00	0,0%
<b>Total Liabilities</b>	<b>21.000,00</b>	<b>100,0%</b>

Source: Own elaboration

Since the total investment is not so high, the easiest way is to provide it from one's own resources and not to make any external financing, thus avoiding paying interest and facilitating this financing to a great extent. The total of the own resources will be contributed by capital, in this case 21000€. With this amount, the investment plan will be viable and the business will be able to start.

## 9.4 3-year provisional profit and loss

Taking into account the financing and investment, the next step is to make a 3-year profit and loss forecast for the business. However, there are several aspects of the first year that need to be commented on since it is the beginning of the business and therefore the most important.

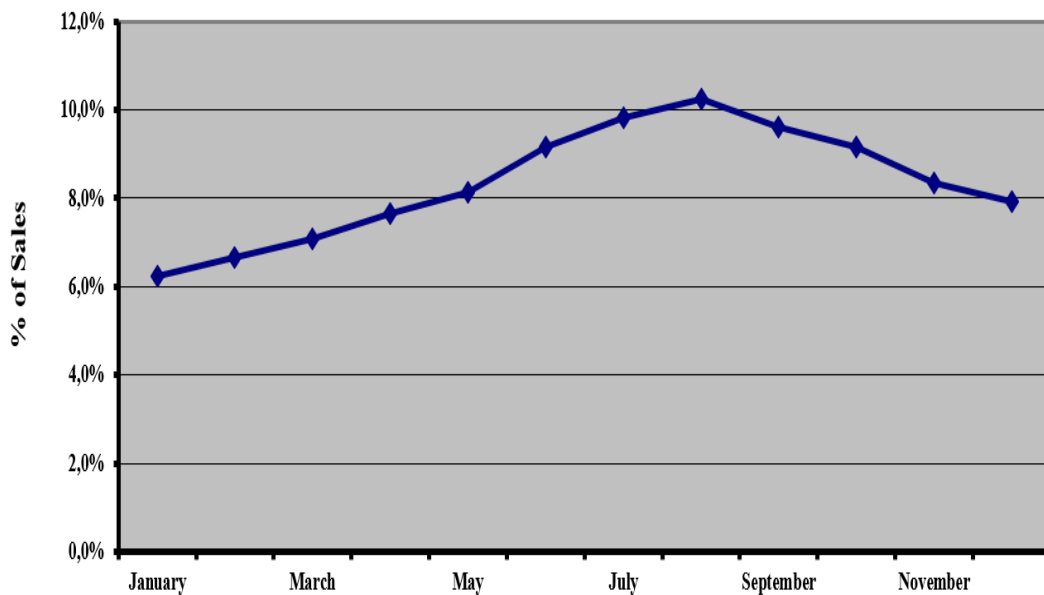
Image 13. P and L 2020

Concept	January	February	March	April	May	June	July	August	September	October	November	December	Total
Sales	7.250,00	7.730,00	8.225,00	8.900,00	9.460,00	10.650,00	11.405,00	11.880,00	11.155,00	10.630,00	9.690,00	9.195,00	116.170,00
Variable purchase and sale costs	1.222,50	1.287,30	1.357,25	1.519,00	1.614,60	1.756,50	1.929,05	1.988,80	1.926,55	1.796,30	1.626,90	1.481,95	19.506,70
<b>Gross margin on sales</b>	<b>6.027,50</b>	<b>6.442,70</b>	<b>6.867,75</b>	<b>7.381,00</b>	<b>7.845,40</b>	<b>8.893,50</b>	<b>9.475,95</b>	<b>9.891,20</b>	<b>9.228,45</b>	<b>8.833,70</b>	<b>8.063,10</b>	<b>7.713,05</b>	<b>96.663,30</b>
Wages and Salaries	3.450,30	3.450,30	3.450,30	3.450,30	3.450,30	3.450,30	3.450,30	3.450,30	3.450,30	3.450,30	3.450,30	3.450,30	41.403,60
Social Charges	448,40	448,40	448,40	448,40	448,40	448,40	448,40	448,40	448,40	448,40	448,40	448,40	5.380,80
Taxes: IAE, IBI, ...	0,00	0,00	0,00	0,00	200,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	200,00
Supplies: electricity, water, telephone...	450,00	450,00	450,00	450,00	450,00	450,00	450,00	450,00	450,00	450,00	450,00	450,00	5.400,00
Services of independent professionals	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Office equipment	25,00	25,00	25,00	25,00	25,00	25,00	25,00	25,00	25,00	25,00	25,00	25,00	300,00
Advertising and publicity	500,00	250,00	250,00	250,00	15,00	15,00	15,00	15,00	15,00	15,00	15,00	15,00	1.370,00
Insurance Premiums	450,00												450,00
Work done by other companies	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Renting vehicles	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Rentals	600,00	600,00	600,00	600,00	600,00	600,00	600,00	600,00	600,00	600,00	600,00	600,00	7.200,00
Other Operating Expenses	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Depreciation and Amortization	241,17	241,17	241,17	241,17	241,17	241,17	241,17	241,17	241,17	241,17	241,17	241,17	2.894,00
<b>Total Operating Expenses</b>	<b>6.164,87</b>	<b>5.464,87</b>	<b>5.464,87</b>	<b>5.464,87</b>	<b>5.429,87</b>	<b>5.229,87</b>	<b>5.229,87</b>	<b>5.229,87</b>	<b>5.229,87</b>	<b>5.229,87</b>	<b>5.229,87</b>	<b>5.229,87</b>	<b>64.598,40</b>
<b>OPERATING RESULT</b>	<b>-137,37</b>	<b>977,83</b>	<b>1.402,88</b>	<b>1.916,13</b>	<b>2.415,53</b>	<b>3.663,63</b>	<b>4.246,08</b>	<b>4.661,33</b>	<b>3.998,58</b>	<b>3.603,83</b>	<b>2.833,23</b>	<b>2.483,18</b>	<b>32.064,90</b>
Financial Income	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Financial Expenses	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
<b>FINANCIAL PERFORMANCE</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>ORDINARY/ PRE-TAX INCOME</b>	<b>-137,37</b>	<b>977,83</b>	<b>1.402,88</b>	<b>1.916,13</b>	<b>2.415,53</b>	<b>3.663,63</b>	<b>4.246,08</b>	<b>4.661,33</b>	<b>3.998,58</b>	<b>3.603,83</b>	<b>2.833,23</b>	<b>2.483,18</b>	<b>32.064,90</b>

Source: Own elaboration

First of all, it should be noted that sales of our business increase greatly in the summer months because many people are on vacation and have more free time. Since our services require a certain amount of time from customers, sales will increase at this time of year. The following graph shows the seasonality of sales and the total percentage they represent.

Image 14. Seasonality of sales 2020



Source: Own elaboration

Wages, salaries and social security contributions are maintained throughout the year, taking into account both personal income tax deductions and social security payments made by the company and the worker. As for taxes, since they are generally paid once a year, they have been established in a single payment in May.

Another very important concept for the business is supplies. Due to the services offered, we need to hire a high rate of electricity and internet in order to meet the demands of our customers with the highest possible quality. That is why the monthly fee for supplies is high.

As for advertising and publicity, we have taken into account the different forms of communication explained in section 7.2.4. Both the price of the brochures, as well as the campaigns on social networks and the creation of the web page, add up to a total of 500€. In the following months, only the campaign on the networks will be taken into account, until its completion, and the maintenance of the website.

Finally, due to the need to have an insurance that covers accidents caused in the business, an insurance of 450€ will be contracted. The payment will be unique and will be made at the beginning of the year.

Once we have the first year explained, we can move on to the forecast for the following years and make comparisons.

Image 15. Final P and L forecasts at 3 years

	2.020		2.021		2.022	
Concept	Total	Variación %	Total	Variación %	Total	
Sales	116.170,00	0,20	139.404,00	0,30	181.225,20	
Variable purchase and sale costs	19.506,70	0,20	23.408,04	0,30	30.430,45	
<b>Gross margin on sales</b>	<b>96.663,30</b>	<b>n.a.</b>	<b>115.995,96</b>	<b>n.a.</b>	<b>150.794,75</b>	
Wages and Salaries	41.403,60	n.a.	41.403,60	n.a.	41.403,60	
Social Charges	5.380,80	n.a.	5.380,80	n.a.	5.380,80	
Taxes: IAE, IBI, ...	200,00	1,85	570,00	0,15	655,50	
Supplies: electricity, water, telephone...	5.400,00	0,05	5.670,00	0,05	5.953,50	
Services of independent professionals	0,00	0,00	0,00	0,00	0,00	
Office equipment	300,00	0,10	330,00	0,10	363,00	
Advertising and publicity	1.370,00	0,10	1.507,00	0,10	1.657,70	
Insurance Premiums	450,00	0,00	450,00	0,00	450,00	
Work done by other companies	0,00	0,00	0,00	0,00	0,00	
Renting vehicles	0,00	0,00	0,00	0,00	0,00	
Rentals	7.200,00	0,05	7.560,00	0,03	7.786,80	
Other Operating Expenses	0,00	0,00	0,00	0,00	0,00	
Depreciation and Amortization	2.894,00	n.a.	3.044,00	n.a.	3.344,00	
<b>Total Operating Expenses</b>	<b>64.598,40</b>	<b>n.a.</b>	<b>65.915,40</b>	<b>n.a.</b>	<b>66.994,90</b>	
<b>OPERATING RESULT</b>	<b>32.064,90</b>	<b>n.a.</b>	<b>50.080,56</b>	<b>n.a.</b>	<b>83.799,85</b>	
Financial Income	0,00	0,00	0,00	0,00	0,00	
Financial Expenses	0,00	na.	0,00	na.	0,00	
<b>FINANCIAL PERFORMANCE</b>	<b>0,00</b>	<b>na.</b>	<b>0,00</b>	<b>na.</b>	<b>0,00</b>	
<b>ORDINARY/ PRE-TAX INCOME</b>	<b>32.064,90</b>	<b>n.a.</b>	<b>50.080,56</b>	<b>n.a.</b>	<b>83.799,85</b>	
Tax benefits	8.016,23	n.a.	12.520,14	n.a.	20.949,96	
<b>POST-TAX RESULT</b>	<b>24.048,68</b>	<b>n.a.</b>	<b>37.560,42</b>	<b>n.a.</b>	<b>62.849,89</b>	

Source: Own elaboration

The most important information is the increase in sales that will occur in the following years. In an optimistic scenario, sales in 2021 are expected to increase by 20% and by 2022 by 30% compared to the first year. Therefore, costs will also increase accordingly. The final results show very positive business growth values and give way to greater investment to improve the business and adapt all services to customer needs.



## 9.5 Cash flow plan

Once we have the profits and losses, we must give way to the cash flow plan, which is responsible for analyzing the liquidity of the company to meet all payments to be made.

Image 16. Cash flow plan 2020

Concept	Start	January	February	March	April	May	June	July	August	September	October	November	December
Opening balance (1)	0,00	700,00	2.092,73	4.386,44	7.194,47	7.544,31	11.619,64	17.163,18	19.082,35	25.833,10	31.781,93	31.934,73	36.473,48
Sales collection		7.250,00	7.730,00	8.225,00	8.900,00	9.460,00	10.650,00	11.405,00	11.880,00	11.155,00	10.630,00	9.690,00	9.195,00
Initial financing	21.000,00												
V.A.T. Repercussions		1.522,50	1.623,30	1.727,25	1.869,00	1.986,60	2.236,50	2.395,05	2.494,80	2.342,55	2.232,30	2.034,90	1.930,95
<b>Total Inputs (2)</b>	<b>21.000,00</b>	<b>8.772,50</b>	<b>9.353,30</b>	<b>9.952,25</b>	<b>10.769,00</b>	<b>11.446,60</b>	<b>12.886,50</b>	<b>13.800,05</b>	<b>14.374,80</b>	<b>13.497,55</b>	<b>12.862,30</b>	<b>11.724,90</b>	<b>11.125,95</b>
Payment of purchases		1.150,00	1.210,00	1.275,00	1.430,00	1.520,00	1.650,00	1.815,00	1.870,00	1.815,00	1.690,00	1.530,00	1.390,00
Payment of other variable costs		72,50	77,30	82,25	89,00	94,60	106,50	114,05	118,80	111,55	106,30	96,90	91,95
Wages and Salaries		3.450,30	3.450,30	3.450,30	3.450,30	3.450,30	3.450,30	3.450,30	3.450,30	3.450,30	3.450,30	3.450,30	3.450,30
Social Charges			448,40	448,40	448,40	448,40	448,40	448,40	448,40	448,40	448,40	448,40	448,40
Taxes: IAE, IBI, ...		0,00	0,00	0,00	0,00	200,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Supplies: electricity, water, telephone...		450,00	450,00	450,00	450,00	450,00	450,00	450,00	450,00	450,00	450,00	450,00	450,00
Office equipment		25,00	25,00	25,00	25,00	25,00	25,00	25,00	25,00	25,00	25,00	25,00	25,00
Advertising and publicity		500,00	250,00	250,00	250,00	15,00	15,00	15,00	15,00	15,00	15,00	15,00	15,00
Insurance Premiums		450,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Rentals		600,00	600,00	600,00	600,00	600,00	600,00	600,00	600,00	600,00	600,00	600,00	600,00
For the initial investments	20.300,00												
For corporate tax													
V.A.T. Supported		681,98	548,58	563,27	597,24	567,97	597,77	634,00	646,55	633,48	606,12	570,55	540,11
Quarterly settlement of V.A.T. (4)					3.079,22			4.329,13			5.318,38		
<b>Total Departures (3)</b>	<b>20.300,00</b>	<b>7.379,78</b>	<b>7.059,58</b>	<b>7.144,22</b>	<b>10.419,16</b>	<b>7.371,27</b>	<b>7.342,97</b>	<b>11.880,88</b>	<b>7.624,05</b>	<b>7.548,73</b>	<b>12.709,50</b>	<b>7.186,15</b>	<b>7.010,76</b>
Treasury of the period = (2)+(3)+(4)	700,00	1.392,73	2.293,72	2.808,03	349,84	4.075,33	5.543,54	1.919,17	6.750,75	5.948,82	152,80	4.538,75	4.115,19
Ending balance = Treasury period + (1)	700,00	2.092,73	4.386,44	7.194,47	7.544,31	11.619,64	17.163,18	19.082,35	25.833,10	31.781,93	31.934,73	36.473,48	40.588,67

Source: Own elaboration

In our first year, the most important aspect is based on the fact that every month they present a positive final balance, ensuring greater viability to the business. It should also be noted that VAT is paid in April, July and September, greatly reducing the cash flow for the period, but still maintaining a positive final balance.

As in the previous section, a 3-year forecast has been made where different results can be compared.

Image 17. 3-year cash flow plan

	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Concept</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>
<b>Opening balance (1)</b>		<b>40.588,67</b>	<b>81.215,64</b>
Sales collection	<b>116.170,00</b>	139.404,00	181.225,20
<b>Initial financing</b>	<b>21.000,00</b>	0,00	0,00
V.A.T. Repercussions	<b>24.395,70</b>	29.274,84	38.057,29
<b>Total Inputs (2)</b>	<b>161.565,70</b>	<b>168.678,84</b>	<b>219.282,49</b>
Payment of purchases	<b>18.345,00</b>	22.014,00	28.618,20
Payment of other variable costs	<b>1.161,70</b>	1.394,04	1.812,25
Wages and Salaries	<b>41.403,60</b>	41.403,60	41.403,60
Social Charges	<b>4.932,40</b>	5.380,80	5.380,80
Taxes: IAE, IBI, ...	<b>200,00</b>	570,00	655,50
Supplies: electricity, water, telephone...	<b>5.400,00</b>	5.670,00	5.953,50
Office equipment	<b>300,00</b>	330,00	363,00
Advertising and publicity	<b>1.370,00</b>	1.507,00	1.657,70
Insurance Premiums	<b>450,00</b>	450,00	450,00
Rentals	<b>7.200,00</b>	7.560,00	7.786,80
<b>For the initial investments</b>	<b>20.300,00</b>	0,00	0,00
For corporate tax	<b>0,00</b>	8.016,23	12.520,14
V.A.T. Supported	<b>7.187,61</b>	8.174,26	9.794,70
<b>Quarterly settlement of V.A.T. (4)</b>	<b>12.726,72</b>	<b>25.581,95</b>	<b>28.262,59</b>
<b>Total Departures (3)</b>	<b>120.977,03</b>	<b>128.051,87</b>	<b>144.658,78</b>
<b>Treasury of the period = (2)+(3)+(4)</b>	<b>39.888,67</b>	<b>40.626,97</b>	<b>74.623,71</b>
<b>Ending balance = Treasury period + (1)</b>	<b>40.588,67</b>	<b>81.215,64</b>	<b>155.839,34</b>

Source: Own elaboration

In the following years, both the company and its members will have more experience in the sector, thus being able to develop the business and generate a greater number of entries. Thanks to this increase, the cash flow for each year will be greater and we will be able to respond to our financial obligations in a better way.

## 9.6 3-year provisional balance sheet

Finally, to gather all the most important information and present it in a summarized form, we have the balance sheet of the company. In this case, as with the previous information, a 3-year interim balance sheet has been drawn up showing the evolution of the company's assets and liabilities.

Image 18. Balance sheet at 3 years

	Start		2020		2021		2022	
	€	%	€	%	€	%	€	%
<b>Fixed Assets</b>	<b>18.300,00</b>	<b>87,1%</b>	<b>15.406,00</b>	<b>26,6%</b>	<b>13.362,00</b>	<b>14,0%</b>	<b>12.018,00</b>	<b>7,2%</b>
Net Tangible Fixed Assets	14.750,00	70,2%	12.386,00	21,4%	10.872,00	11,4%	10.058,00	6,0%
Net Intangible Fixed Assets	1.200,00	5,7%	900,00	1,6%	600,00	0,6%	300,00	0,2%
Financial assets	1.200,00	5,7%	1.200,00	2,1%	1.200,00	1,3%	1.200,00	0,7%
Net Depreciable Expenses	1.150,00	5,5%	920,00	1,6%	690,00	0,7%	460,00	0,3%
<b>Current Assets</b>	<b>2.700,00</b>	<b>12,9%</b>	<b>42.588,67</b>	<b>73,4%</b>	<b>82.215,64</b>	<b>86,0%</b>	<b>154.839,34</b>	<b>92,8%</b>
Stocks	2.000,00	9,5%	2.000,00	3,4%	2.000,00	2,1%	2.000,00	1,2%
Treasury	700,00	3,3%	40.588,67	70,0%	80.215,64	83,9%	152.839,34	91,6%
<b>Total Assets</b>	<b>21.000,00</b>	<b>100,0%</b>	<b>57.994,67</b>	<b>100,0%</b>	<b>95.577,64</b>	<b>100,0%</b>	<b>166.857,34</b>	<b>100,0%</b>
<b>Own Resources</b>	<b>21.000,00</b>	<b>100,0%</b>	<b>45.048,68</b>	<b>77,7%</b>	<b>82.609,10</b>	<b>86,4%</b>	<b>145.458,98</b>	<b>87,2%</b>
Capital	21.000,00	100,0%	21.000,00	36,2%	21.000,00	22,0%	21.000,00	12,6%
Reserves	0,00	0,0%	0,00	0,0%	24.048,68	25,2%	61.609,09	36,9%
Profit and Loss for the Year	0,00	0,0%	24.048,68	41,5%	37.560,42	39,3%	62.849,89	37,7%
<b>Short-term Liabilities</b>	<b>0,00</b>	<b>0,0%</b>	<b>12.945,99</b>	<b>22,3%</b>	<b>12.968,54</b>	<b>13,6%</b>	<b>21.398,36</b>	<b>12,8%</b>
Social Security Creditor	0,00	0,0%	448,40	0,8%	448,40	0,5%	448,40	0,3%
Other Creditors		0,0%	12.497,59	21,5%	12.520,14	13,1%	20.949,96	12,6%
<b>Total Permanent Resources</b>	<b>21.000,00</b>	<b>100,0%</b>	<b>45.048,68</b>	<b>77,7%</b>	<b>82.609,10</b>	<b>86,4%</b>	<b>145.458,98</b>	<b>87,2%</b>
<b>Total External Resources</b>	<b>0,00</b>	<b>0,0%</b>	<b>12.945,99</b>	<b>22,3%</b>	<b>12.968,54</b>	<b>13,6%</b>	<b>21.398,36</b>	<b>12,8%</b>
<b>Total Liabilities</b>	<b>21.000,00</b>	<b>100,0%</b>	<b>57.994,67</b>	<b>100,0%</b>	<b>95.577,64</b>	<b>100,0%</b>	<b>166.857,34</b>	<b>100,0%</b>
Working capital	2.700,00	12,9%	29.642,68	51,1%	69.247,10	72,5%	133.440,98	80,0%

Source: Own elaboration

Due to all the data explained above, the results shown in the balance sheet are also positive, highlighting an increase in current assets due to the increase in sales, as well as the profits and losses of the different years.

Thanks to all the above data, as well as the forecasts made, it has been demonstrated that the business idea is viable and could be put into operation.

## **10. CONCLUSIONS**

At the end of the TFG, a conclusion will be made explaining the most important challenges to be taken into account in order to elaborate the business idea, future opportunities and a final evaluation of the work.

### **10.1 Project challenges**

Once all the sections that make up the business idea have been set out, a section must be made on those challenges or aspects to be taken into account. The main challenge is to make the business known to the population. Because we are starting from scratch and the idea is innovative, the time it takes to make ourselves known to the public will be decisive for the future success of the company. If the time is too long, it will hurt our results and cause us to lose, endangering the sustainability of the premises.

Another fundamental aspect is the alarming situation in which we find ourselves. The global society is in a condition never experienced before, thus putting at risk all companies equally and therefore also our business idea. We must be very well informed about the measures being taken, as well as the guidelines that companies must follow so as not to endanger customers.

Finally, there is a legislative challenge. Since our business has little information about this section, we must be properly informed of all the procedures, licenses and payments necessary to carry out the activity legally and without any problem.

### **10.2 Future opportunities**

Future opportunities are closely linked to the evolution of the video games and e-sports sector. Looking at the current panorama and comparing it with previous years, the evolution that both have presented has been very satisfactory, making many more people interested in video games and all the aspects that surround them.

In the future, if the results are positive, the conditions of the premises will be improved, as well as all the technology used to be able to offer a greater quality in the services. It is even possible to develop the idea of opening another establishment in another city in the country to expand the name of the company and make us known to a greater number of people.

### **10.3 Final evaluation of the work**

In short, I've enjoyed doing this work because video games are one of my favorite hobbies. Putting this together with the idea of creating a business, has made me

understand in a better way all those important aspects that must be taken into account when starting a company from scratch. In addition, the work methodology has also been satisfactory since I have established all the schedules and deadlines myself, thus being able to work at my own pace and not carry a high workload. Although it is true that many things have happened in the last months that have made my work continuity difficult, I have been able to organize myself in some way thanks to the support and help of the virtual tutorials and emails with my TFG tutor.

From the beginning I have had a clear idea of the business and how I wanted to approach it. Over time, as well as new information I found, some aspects I had in mind I had to modify and adapt so that the whole set of ideas made sense and could be realized. In addition, thanks to the different subjects I have studied during my career, it has been easier to make these modifications since I started from a solid knowledge base.

As a final conclusion, I would like to add that I am very happy with the final result of this TFG since it has been the work I have worked hardest on and I have taken it as a challenge. All the hours spent were worth it because the result was the one I wanted.

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12. ANNEX

ANNEX 1: MENUS

**RESPAWN POINT**

**REFRESCOS Y CERVEZAS**

COCACOLA, FANTA  
NESTEA, AQUARIUS **2€**

**1,5€** AGUA, ZUMOS

CERVEZA 33 CL. **2€**

**RESPAWN POINT**

**ENTRANTES**

AROS DE CEBOLLA **4€**

**4,5€** ALITAS DE POLLO

PATATAS CON QUESO  
Y BEICON **4€**

**3,5€** PATATAS BRAVAS

**RESPAWN POINT**

**BOCADILLOS**

LOMO, QUESO  
BACON, LECHUGA **5€**

**4,5€** POLLO, QUESO  
TOMATE, LECHUGA

JAMÓN, QUESO  
TOMATE **4€**

**RESPAWN POINT**

**SANDWICHES**

JAMON Y QUESO  
VEGETAL **3,5€**

**HAMBURGUESAS**

**5,5€** POLLO  
TERNERA  
CERDO

## ANNEX 2: FURNITURE

PRODUCTOS	CANTIDAD	PRECIOS UNIDAD	TOTAL	NOMBRE DE LOS PRODUCTOS
SILLAS PARA ORDENADOR	10	80,00 €	800,00 €	Silla Racing Sports Roja/Negra
MESAS DOBLES PC	4	55,00 €	220,00 €	LINNMON/ADILS
MESAS INDIVIDUALES PC	2	29,00 €	58,00 €	LINNMON/ADILS
SOFAS DE 2 PLAZAS	3	79,00 €	237,00 €	KNOPPARP
TELEVISORES	3	310,00 €	930,00 €	LG 43UM7100PLB 43" LED UltraHD 4K
MESAS 4 PERSONAS	8	99,00 €	792,00 €	VANGSTA
SILLAS	38	20,00 €	760,00 €	STEFAN
VIDEOCONSOLA SONY	1	350,00 €	350,00 €	PLAYSTATION 4 CON 2 MANDOS
VIDEOCONSOLA MICROSOFT	1	300,00 €	300,00 €	XBOX ONE CON 2 MANDOS
VIDEOCONSOLA NINTENDO	1	315,00 €	315,00 €	NINTENDO SWITCH
MANDO PLAYSTATION 4	2	60,00 €	120,00 €	Sony DualShock 4
MANDO XBOX ONE	2	55,00 €	110,00 €	Microsoft Xbox One Controller
MANDO SWITCH	2	65,00 €	130,00 €	Nintendo Switch Pro Controller
PROYECTOR	1	305,00 €	305,00 €	Ricoh PJ S2440 Projector SVGA DLP 3000 Lúmens
MICROONDAS	1	120,00 €	120,00 €	LG MH6535GIB
FREIDORA	1	24,00 €	24,00 €	Freidora Cecotec CleanFry 1.5L 1000W
PLANCHA DE COCINA	1	39,00 €	39,00 €	Cecotec Rock and Water 2500 Plancha de Asar Eléctrica 2150W
UTENSILIOS GENERALES	1	250,00 €	250,00 €	Platos, vasos, cuchillos, etc.
			<b>TOTAL</b>	<b>5.860,00 €</b>

## ANNEX 3: COMPUTER EQUIPMENT

PRODUCTOS	CANTIDAD	PRECIOS UNIDAD	TOTAL	NOMBRE DE LOS PRODUCTOS
ORDENADOR GAMING	10	675,00 €	6.750,00 €	PcCom Silver AMD Ryzen 5 2600/16GB/240GB SSD+1TB/GTX1650
MONITORES	10	169,00 €	1.690,00 €	BenQ GW2780E 27" LED IPS Eye-Care
PACK TECLADO Y RATÓN	10	25,00 €	250,00 €	Tempest Combo 3000 RGB Teclado + Ratón Gaming
AURICULARES	10	20,00 €	200,00 €	Tempest GHS200
			<b>TOTAL</b>	<b>8.890,00 €</b>

## ANNEX 4: VENUE RENTAL

**600 €**  
 Alquiler local comercial local en planta baja de alquiler:  
 325 m<sup>2</sup>, fachada de 14 m con 2 en Castellón de la Plana  
 Castellón de la Plana  
 325 m<sup>2</sup> 0 hab. 1 baño 1€/m<sup>2</sup>

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