

UNIVERSITAT JAUME I

BUSINESS PLAN OF “THE BATTLE”

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DEGREE IN BUSINESS ADMINISTRATION

AE1049 - FINAL DEGREE PROJECT

ACADEMIC YEAR 2022-2023

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1. INTRODUCTION

In this Final Degree Project of Business Administration we will present the Business Plan of a company of services related to the cross training sport, where a business opportunity is presented due to the increase of the demand of this sport, the growth of centers where cross training is practiced and the increase of people who practice this sport. The Battle was born from the company Entrenamiento Actual S.L. where previously competitions were held under the name The Battle Of The Mediterranean, that is, the company had only one line of business. The specific business opportunity is focused on increasing the business lines to cover the increase in demand for this sport.

The main objective of this project is to put into practice the knowledge acquired during the different academic courses of the Degree in Business Administration. This business plan tries to analyze and study a business opportunity with respect to the fact that many people, when performing the sport of cross-training, find it difficult to plan and carry out a complete training for the realization of this sport both for boxes and for individuals who perform this sport on their own.

Cross-training was born in Santa Cruz, California in 1974 where the first concepts of this sport were created, a year later in this same place the first cross-training gym was founded. As a result of this creation and the great reception that cross training had, CrossFit.com was created in 2001, a web page dedicated to athletes interested in this sport, which included cross-training workouts called "wod". Then the first cross-training article called The Crossfit Journal was published, where the main fundamentals of this sport were published, becoming a key guide for the practice of cross-training. Then the affiliation of other gyms to this sport began and with it the first international competition, which today is the most important cross-training competition in the world where athletes compete to select the person "Fittests on earth". As a result of this Crossfit expands in a spectacular way both internationally and nationally in such a way that Spain is the first world power of cross-training in 2022 where the largest number of competitions of this sport have been held, in addition the number of Crossfit gyms soars 17% with respect to the figures of 2021. In 2021, it was estimated that there were 1,544 cross-training instructors and 77,200 people practice cross-training according to Forbes magazine.

2. EXECUTIVE SUMMARY

The main reason and what has led to the realization of this project related to the cross-training sector is the scarce practice of this sport in a correct way as well as the low knowledge of many people at national level with respect to this sport. The main objective of this work is to offer complete services related to the sport of cross-training, in this case we offer both programming, The Battle Program, affiliation for boxes in which this sport is practiced, The Battle Affiliate, competition for athletes of this sport, The Battle Games and finally basic and advanced training for cross-training coaches, The Battle Academy.

This project represents a great opportunity in Spain due to the large number of active population that practices sports in the country and the great relationship of the government with sports and the different opportunities that the country offers to create a company related to the sports sector. In addition, the great technological advances that are currently offered, such as the use of web pages or social networks, make it possible to carry out a business completely online, thus reducing a great deal of costs.

Although there are many opportunities, we must not forget the competition which we have to keep analyzing continuously and stay ahead especially the Crossfit company as they are the pioneers of this sport and the largest organization related to this sport today. To do this we must constantly innovate with respect to the services offered by The Battle.

Because The Battle offers its services online, it is important to be known through a Marketing Plan developed and with great collaborations either with other cross-training brands, merchandising or through influential people in this sport, but, above all, The Battle has to be present and updated in social networks and keep its customers updated and informed on all the services offered by the organization.

To achieve all this The Battle will follow the strategy of differentiation as it offers its customers a wide range of services with affordable prices to everyone who wishes to acquire them and thus differentiate themselves from the competition. To carry out this strategy the organization has a CEO followed by two departments, one for accounting and one for marketing and a department for each line of business of the organization so the structure that the company has is a divisional organizational structure by lines of business because taking into account the number of employees and the activities carried out in this organization is the most appropriate.

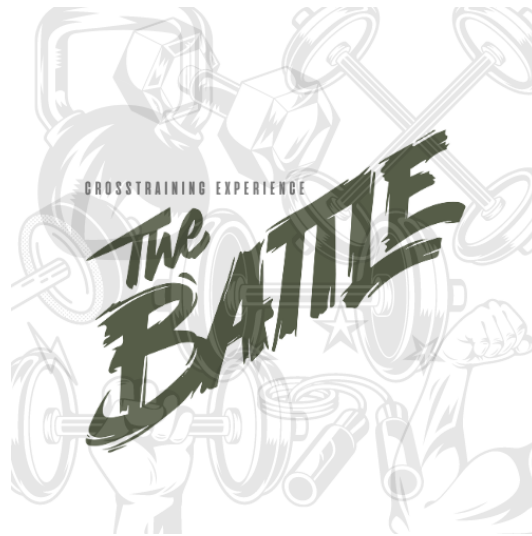
Finally, with regard to the financial part of this work, several analyses have been carried out. For the initiation of this financial analysis, the organization has an initial investment of 20,000 € in which it has been possible to meet the main expenses that have arisen from the implementation of this organization. On the other hand, several analyses have been carried out by means of a profit and loss account and a balance sheet with a 3-year forecast, as well as a general cash flow analysis. These analyses have led to positive results both in the first year and in the two consecutive years, thus demonstrating the viability of this project and the assurance of future profits if this project is carried out.

3. THE COMPANY, IDENTIFICATION, DESCRIPTION AN ANALYSIS OF THE BUSINESS IDEA

3.1. Presentation of the company

The Battle is a company born in Almazora, a town in Castellón de la Plana dedicated to training programs for athletes, coaches and boxes related to cross training. This company is a business opportunity because if there are several places where this sport is taught, there are a very small number of platforms that perform programming and training for each of the disciplines that are distinguished within the cross training. In addition, The Battle is characterized by not only providing programming for athletes but also providing training for coaches of this sport and the affiliation of other boxes to this company. So our clients will be people who perform cross training on their own, coaches and boxes from different parts of Spain. The study consists of analyzing the reasons why the different lines of business of the company can become attractive to the practitioners of this sport. The Battle's name comes from its inception, which as mentioned above the only line of business of this brand was The Battle Of The Mediterranean so the name of The Battle arose for the new brand after a rebranding.

Image 1: Logo and name of the company



Source: Own elaboration

3.2. Mission, Vision and Values

Regarding our mission, The Battle is a 360° experience of cross training workouts, competitions and learning. We put your strength in motion with the best programming and take you out into the arena to challenge yourself with one of the most powerful cross training competitions in Spain.

On the other hand, our vision is that The Battle is born to offer the most complete cross training experience on the market worldwide: the only one that combines excellent training and programming for both athletes and coaches with ambitious competition. Train, formate and challenge with us: we are in the arena with you from start to finish.

Finally, the values that define the company are:

- Teamwork
- Fun
- Evolution
- Passion

The Battle is a company that focuses on the welfare and progress of all its customers and users, therefore, it offers the best service in all its lines of business.

3.3. Description of the activity and line of business

3.3.1. Description of the activity

The Battle is dedicated to offer services and experiences dedicated to cross training, dedicated to meet the needs of individuals and boxes when it comes to develop their potential in training. These are different lines of business but all of them cover the main objective of the company: to make our customers and users get a complete cross training experience and evolve with it. To do this we will focus on the most complete business lines to introduce them to the market and make them as successful as possible. In addition to being attractive not only for people who practice this sport but also to find a balance in the different lines of business to attract more people to this sport and grow our brand within this sport.

3.3.2. Line of business

The 4 lines of business that are differentiated within The Battle are: The Battle Program, The Battle Games, The Battle Academy and The Battle Affiliate where they will be explained in more detail below.

- The Battle Program: The Battle Program is a program for athletes who seek to grow and improve day by day in the world of cross Training. The program is designed by professionals from different areas that are part of The Battle. This program is structured taking into account the needs of each athlete and the performance peaks that are planned among all. On the other hand, this consists of explanatory videos of between 10"-15" explaining some exercises with greater difficulty so that it is not necessary to waste time on other platforms looking for this information. In addition, they also offer programming for performance improvement and work in each workout in addition to an active rest day in which resistance is worked through different alternatives. On the other hand, they also offer preventive training to avoid injuries in each of the workouts. Within this programming they also offer methodology to improve their nutrition with diets adapted to each of the athletes personalized for each person and adapted to the needs of each one.
- The Battle Affiliate: This offers the possibility for other gyms where the sport is practiced to offer the following advantages:
 - Training
 - Programming

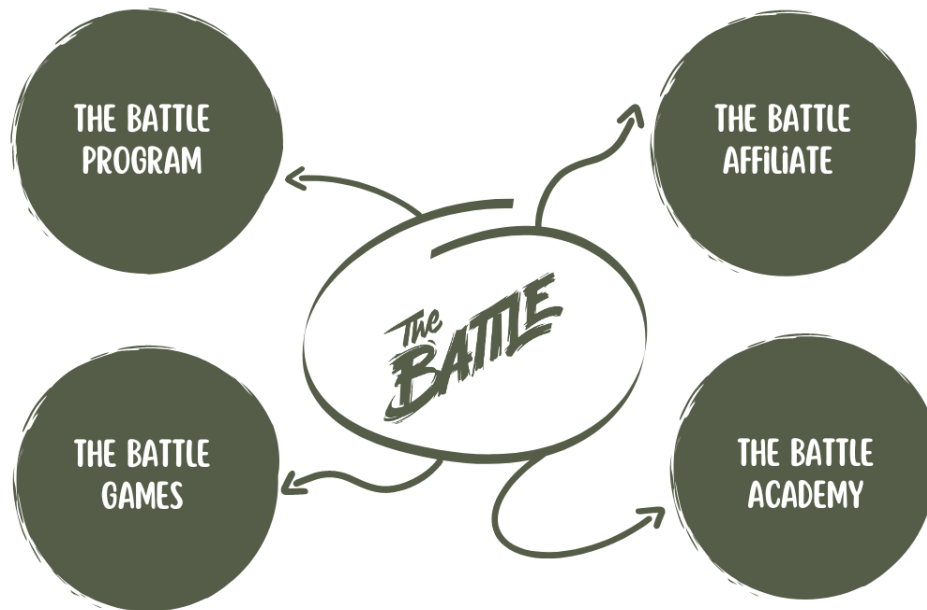
- Discounts on competitions
- Work systems
- The Battle Games: The Battle Games consists of the preparation, organization and realization of annual international cross training competitions. The competition is divided into different categories depending on the level of the athletes where the difference of each category differs in weight. The categories are divided into individuals or pairs. Within the individual category are the following levels:
 - RX Men
 - RX Female
 - Intermediate Male
 - Intermediate Female
 - Master 35 Male
 - Scaled Male
 - Scaled Female

On the other hand, within the couples category there are the following levels:

- RX Men
- RX Female
- RX Mixed
- Intermediate Men
- Intermediate Women
- Intermediate Mixed
- Scaled Male
- Scaled Female
- Scaled Mixed
- The Battle Academy: The Battle Academy focuses on in-person and/or online training of coaches for cross training and other sports. The online trainings are:
 - Master in Sports Programming (MPD)
 - Professional Programming Certificate (CPP)
 - Growth Mentoring and Fitness Client Recruitment

Within this line of business includes the book "Manual del Coach de Cross Training" to facilitate the delivery of this training written by the authors of this business Miguel Serra and Quique Brisach.

Image 2: The Battle line of business



Source: Own elaboration

3.4. Definition of market: Delimitation and quantification

Firstly, with respect to geographical segmentation, this will be limited mainly to Spain, although we do not rule out the possibility of expanding the business in the future to an international level.

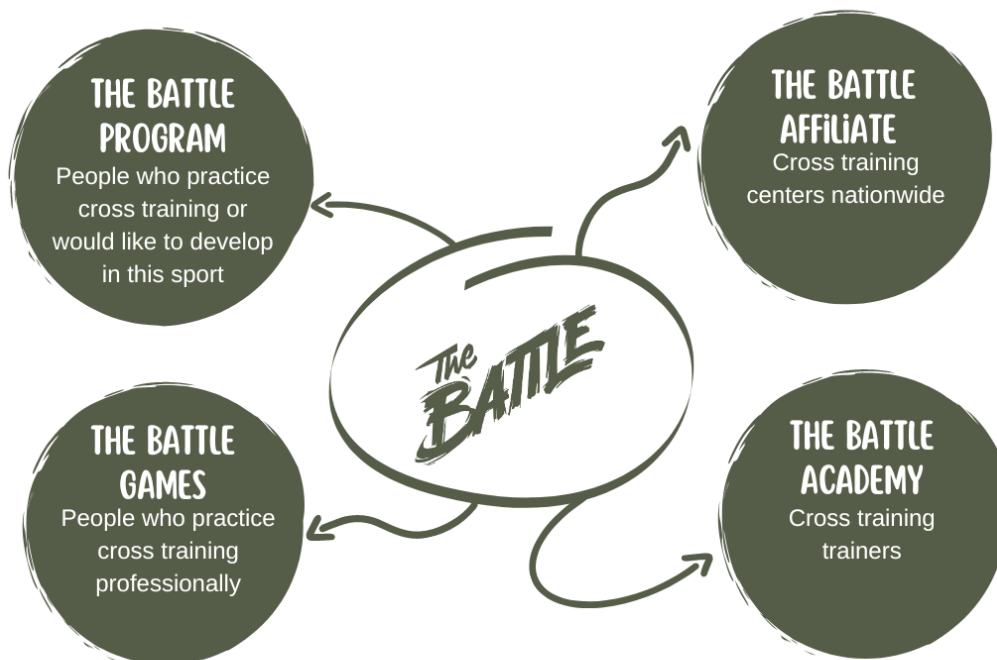
Currently, even though cross training continues to grow, it is not a sport for people of any age as it has several risks when practicing it, so our target demographic is women and men between 15 and 35 years old with a fairly active lifestyle and who are not reluctant to practice sport. On the other hand taking into account The Battle Academy and The Battle Affiliate we must not forget that we offer affiliation with other gyms and we also offer training for coaches so our niche market will focus on gyms where cross training is practiced with little experience or little experience in the world of cross training to nurture the training we offer. On the other hand, the socioeconomic level to be able to obtain the services will be low-medium due to the affordable prices that the business has.

As we mentioned above, in the year 2021 and 2022 increased the opening of gyms dedicated to cross training in Spain, according to Forbes magazine, so it is expected that this growth will continue to boom, this means that it is important to be alert to this growth for

attracting new customers for all lines of business. As for cross training boxes in Spain are among the best Full Crossfit - La Patacona in Alboraya (Valencia), CrossFit VLC in Valencia, Box Capital Sur in Getafe (Madrid), Crossfit Norte in Algete (Madrid) and Green Horse Crossfit Center in San Sebastian de los Reyes (Madrid). These are some of the best cross training centers nationwide where you could have the possibility to bring The Battle to these boxes either through programming for athletes, programming for coaches or through the affiliation of these boxes.

Therefore, it can be seen that for each of the business lines there is a different market but with a common objective, which is the practice of this sport. On the one hand, for The Battle Program the target audience will be anyone who does cross-training or weightlifting, or who is looking for professional development in this sport or simply because they like to practice or learn this sport. On the other hand, The Battle Games is aimed at people who practice this sport throughout Spain in a more professional way. The target market for The Battle Affiliate would be for boxes nationwide and finally The Battle Academy is focused on coaches who would like to develop their learning by teaching cross training classes.

Image 3: Target market for each line of business of The Battle



Source: Own elaboration

3.5. Differential values. Innovation

It is true that today there are companies and brands that are dedicated to the creation of cross training programming and other activities, but The Battle differs from the expansion of The Battle Games at an international level, taking its competition format to other countries. In addition, if we analyze the competitors, The Battle is the only company dedicated to cross training that has 4 lines of business. On the other hand, The Battle offers a different style of programming with clearer objectives that are in line with the event, forming its own community where closeness and involvement are the most prevalent features.

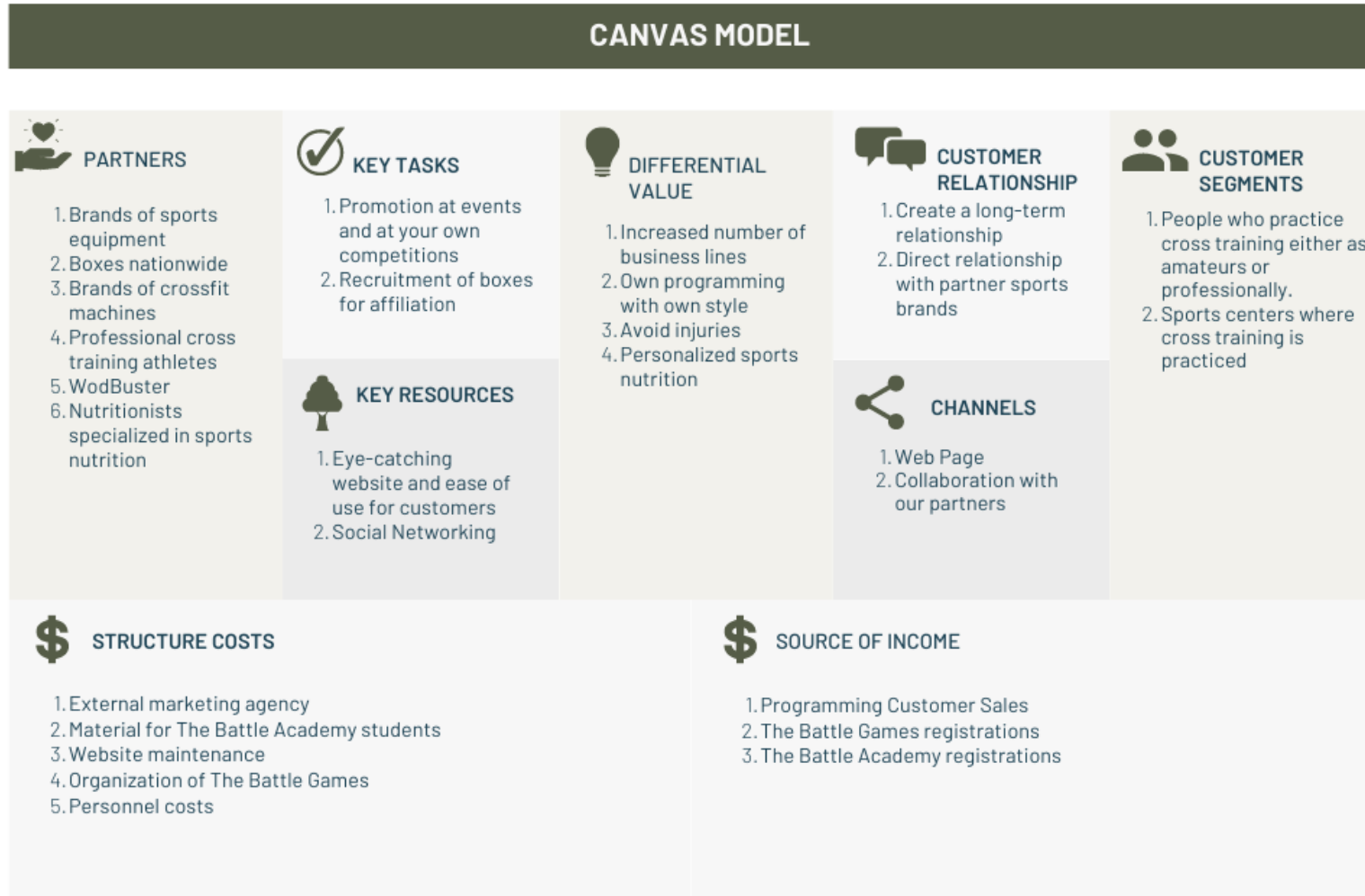
On the other hand, within the programming and the academy, The Battle has several courses and training to avoid injuries in training as it is one of the factors that most concern athletes and athletes. In addition, athletes who do the programming will feel from day one that they are making changes and improvements in the physical well-being of their body. This is due to the use of programming in its entirety, i.e. offering programming, injury prevention and personalized nutrition.

4. BUSINESS MODEL DESIGN

4.1. Business Model

To design the business model we will use the Canvas model, this tool (Osterwalder, 2009) allows us to explain in a more visual way the main ideas of the business plan and thus order the main ideas to define what our business model will be. This model consists of several sections which are firstly the differential value where we develop what needs we want to cover in our market, on the other hand, customers and the relationship with them where we have to take into account whether we will carry out a personalized treatment or not in addition to whether there will be the possibility of a personal relationship with them. The section related to the channels is summarized in how they will be able to acquire our products, that is to say, how they will access them, with respect to the key resources where we will talk about the resources to carry out the business. On the other hand, the key tasks where the activities necessary to carry out the value proposition will take place. With respect to the partners we will consider possible strategic alliances to develop the business model and finally in the section of income flow and expense flow we will group the key income and costs of the business. In addition in our canvas model we have added a last section mentioning our target market to make it more complete.

Table 1: Canvas model



Source: Own Elaboration



5. ENVIRONMENTAL ANALYSIS

For the analysis of the environment we will divide it into two parts, first we will analyze the general environment by performing a PESTEL analysis and then to perform an analysis of the competitive environment we will perform an analysis of the market and an analysis of the sector by analyzing the current competitors of The Battle. Although cross training is not a very present sport today as other sports are, there are nowadays big companies and brands dedicated to this sport that could be considered as competitors.

5.1. Analysis of the general environment

5.1.1. Political factors

There are currently many political factors of concern to citizens in Spain. One of the factors at national level that we have to keep in mind is that we are in an election year so many changes can be introduced in the Spanish government. The sports sector, in general, is quite affected by the changes and political actions of the government.

But, one of the biggest problems worldwide that has caused a crisis and that although several years have passed, the COVID-19 crisis is still present in our day to day, there are still cases, infections and deaths from this disease today. In Spain, the use of masks is still mandatory both in medical centers and pharmacies. This problem affects to the extent that many people concerned about it years later are still reluctant to close establishments without the use of masks or simply surrounded by many people.

In summary, we can say that, even though there are some factors at present, the Spanish government has lived through a period of prolonged political stability. This is because due to all the problems that have been caused once the "coalition government" was formed, this legislature has been one of the most stable that have been seen in the country since the constitution came into force.

On the other hand, with respect to political factors related to sport that in some way impact our brand line The Battle Games at the international level this could be affected by the recent war in Ukraine last year 2022 and that today this continues to affect both our country and a large number of European countries. This has caused at international level a rise in

energy prices, fuel, food and has limited the mobility of people and goods between countries so it is an important factor that we have to take into account when taking our competition internationally.

5.1.2. Economic factors

First, within the economic factors is the recent increase in the CPI to 4.1% last April. This is an economic factor that affects the economic structure of the country. Some of the factors related to inflation in the last year are the crisis caused by Covid-19 that started in 2020 and currently this health and economic crisis is still present. Another factor that has caused this inflation is due to the war between Ukraine and Russia since last year 2022. If prices continue to rise steadily, this may lead to a loss of purchasing power on the part of consumers. This may result in a decrease in consumer demand, which will lead to severe crises in several domestic businesses. Therefore, this factor poses a risk when opening a business.

On the other hand, it is expected that in 2024 the GDP will increase by 6 tenths of a percentage point compared to 2023 and that the contribution of demand at the national level will increase by two percentage points, which will cause a moderation in public consumption, but on the other hand, investment and private consumption will increase.

With regard to the interest rate, it is expected to continue to rise, as in January it was considered that the maximum interest rate would reach around 3.5%, but recently the predictions have been raised to 4% until mid-2024. This increase in the interest rate may translate into a decrease in consumer purchases and consumption patterns. Which in turn will lead to a decline in sales, consumption and penetration for companies like The Battle.

On the other hand, consumer spending trends is another important economic factor as the higher the consumer spending trend the more purchases and consumption will occur at The Battle, this will also lead to increased purchasing power. This is also influenced by other factors such as the unemployment rate which according to several studies predict that the employment rate will increase over the next few years and that the unemployment rate will decrease to 10.9% by 2024.

Table 2: Macroeconomic table of forecasts (2022-2026).

Variación en %.

Desempleo, tasa en %

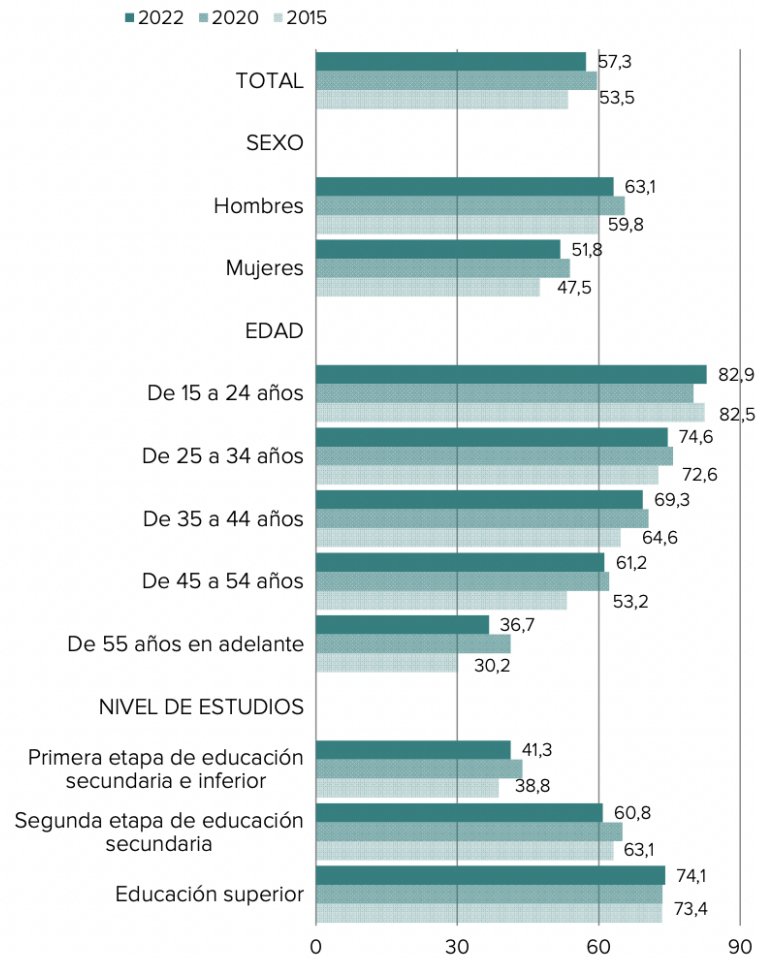
| | 2022 | 2023 | 2024 | 2025 | 2026 |
|-------------------------------|------|------|------|------|------|
| PIB | 5,5 | 2,1 | 2,4 | 1,8 | 1,7 |
| Gasto en consumo privado | 4,4 | 2,1 | 3,0 | 1,7 | 1,9 |
| Gasto en consumo público | -0,7 | 1,9 | 0,9 | 0,7 | 0,8 |
| Inversión (FBCF) | 4,6 | 0,9 | 5,0 | 2,4 | 0,9 |
| Saldo exterior | 2,4 | 0,4 | -0,5 | 0,1 | 0,3 |
| Ocupados (var. en %) | 2,8 | 2,2 | 2,6 | 1,9 | 1,7 |
| Desempleo | 12,9 | 12,2 | 10,9 | 10,3 | 9,8 |
| Deflactor del consumo privado | 6,8 | 3,9 | 3,2 | 2,0 | 1,9 |

Source: Government of Spain. EL PAÍS

5.1.3. Socio-cultural factors

At this point we will analyze the socio-cultural factors to which we refer to lifestyle, customs and values. First of all, according to a survey conducted by the Spanish Government in 2022, 57.3% of those surveyed practiced sports, which represents slightly more than half of the population. On the other hand, the age range in which more sport is practiced is between 15 and 24 years being 82.9% of respondents between those ages. The following graph shows other factors such as the level of education of those surveyed who practice sport. 74.1% of those surveyed who practice sport have a higher level of education.

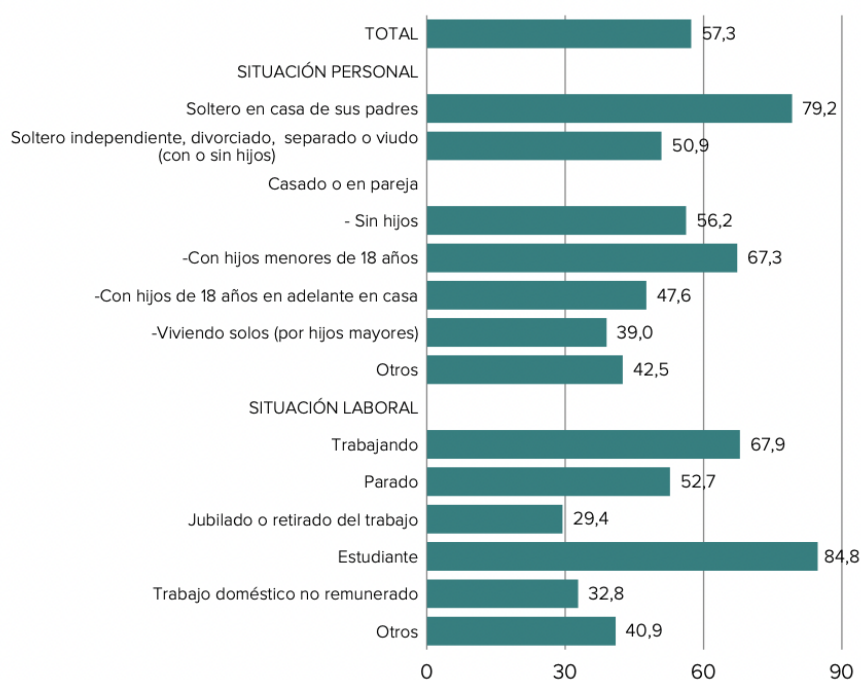
Graphic 1: People who practiced sports in the last year according to sex, age and educational level (2015, 2020 and 2022).



Source: División de Estadística y Estudios del Ministerio de Cultura y Deporte

On the other hand, the work and personal situation can also have a link with sport, so it can be seen in the following graph that single people have a higher percentage in the practice of sport than married people. This factor is due to the fact that when a person is in a couple relationship or with children the time for sport activities decreases, the opposite happens in people who are in a single personal situation. On the other hand, students have a higher percentage in the practice of sports, followed by people who are in a working situation, since in most cases the practice of sports is an expense.

Graphic 2: People who practiced sports in the last year according to personal and work situation. 2022



Source: División de Estadística y Estudios del Ministerio de Cultura y Deporte

5.1.4. Technological factors

Spain and all consumer markets have a high rate of Internet penetration, which is used for personal and social life along with various professional responsibilities. Today, a large part of the population owns a smartphone with Internet access, as well as access to computers. Therefore, it is imperative for The Battle to make use of Internet penetration in order to reach consumers and thus interact directly with customers, as well as participate in strategic communication and marketing processes.

One of the most important technological advances that makes it possible for The Battle to exist to a greater extent is the emergence of websites and social networks. As mentioned above, The Battle is developed largely online since the programming is taught through a mobile app where the training is explained through videos. On the other hand in The Battle Academy, the teaching is done through online classes, that is, practically all The Battle is online because as mentioned in the table of the Canva model, the main channel of the company is its website.

On the other hand, because The Battle works largely online we have to be very aware of the use of social networks as a technological factor, so for customer acquisition we have to make extensive use of social networks and enhance our visibility in them.

5.1.5. Ecological factors

Nowadays people are more conscious about the environment and are more and more concerned about it. First of all, we have to take into account that when it comes to carry out the competitions within The Battle Games it would be optimal to select places away from smoke and combustion, i.e., avoid big city centers as this pollution can affect the welfare of athletes. On the other hand, we should not choose a time of the year when it is too cold or too hot, since too much cold and too much heat can affect the performance of athletes.

On the other hand, with respect to temperature, it is important that in excessively cold winter seasons, longer and more complete warm-ups are included in the program to avoid injuries. With regard to heat, during the daily programming it would be interesting to add several reminders of the importance of drinking water and staying hydrated.

In short, we must bear in mind that ecological factors are external factors that cannot be controlled, but if they are taken into account it is possible to reduce their influence to a great extent, especially on the performance of athletes.

Finally with respect to this factor The Battle considers that reuse is an important factor so the materials for the students of The Battle Academy will be in online format to a greater extent but the paper formats will have recycled paper as material.

5.1.6. Legal factors

Regarding the legal factors, first of all we have to register our trademark at a legal level taking into account the Trademark Law, this law 17/2001 of December 7 is a regulation that regulates the legal protection of the trademark and guarantees the ownership of the sign with which the company is identified. Together with this we have to take into account the Intellectual Property Law in order to protect the patents and ideas of the company, this loss can mean a loss of competitive advantage.

On the other hand, a law that we have to take into account since the main channel of our company is through the website and the format is online, is the Consumer Data Protection

Act. This law is very important as it allows consumers peace of mind regarding uncertainty and concerns about privacy and security. In addition, we must introduce laws to establish a price ceiling, ensure a certain standard with respect to the quality of our products and services and protect customers from fraudulent marketing claims.

5.2. Analysis of the competitive environment

5.2.1. Market analysis

First of all, in order to carry out the competitive market analysis we have to take into account several important factors. To begin with, we will analyze the size of the market in which we are going to work. To arrive at the cross training figures we will analyze the gym market, more specifically the fitness gyms in Spain. We have to take into account that we are in a period after the Covid-19, according to the statistical data of the website Statista.com, this factor meant losses for this sector which currently continues to recover, in the year 2020 around 2,600 gyms open in Spain had approximately 4 million members and in the year 2021, the year after the global pandemic could maintain 60% of members. This meant a large number of losses. In the middle of 2022 the statistical data of gyms in Spain amounted to 3,900 gyms with an annual income in the sector of 1,580 million euros and about 4.3 million members. These figures currently continue to increase due to the rise in demand for the sport due to its high presence in social networks such as TikTok where there are currently 4.6 billion video views with the hashtag #GymTok. This has led to an increase in the number of users who practice sports in gyms.

On the other hand with respect to the gym market in Spain we have to take into account the opening of low cost gym chains in much of the peninsula as McFit which is a German chain, this center is open 24 hours and specializes in various sectors such as boxing, yoga or personalized training.

Focusing more on cross training, in Spain there are many boxes dedicated to the sport of cross training but no company as complete as The Battle because it does not offer as many services. Many of these boxes are affiliated to large cross training companies created outside of Spain so this is an opportunity for The Battle at a national level. We have to keep in mind that each line of business will have several competitors since there are several companies dedicated to cross training that are dedicated to the business or several different businesses that we will analyze more extensively in the following point.

Next we will analyze CrossFit, this is the cross training company and pioneer of this sport. When we talk about the birth of this sport in the introduction, we are really talking about the birth of the Crossfit company, i.e. it is a sport, which in turn is a brand and business model. Although CrossFit is the pioneer of this sport, it is still a competitor on a large scale as it offers several services very similar almost equal to those of The Battle.

Image 4: CrossFit Logo



Source: CrossFit official website

Crossfit is the leading company in the fitness industry. Its approach is holistic and goes beyond the realm of sport. Crossfit is a healthy lifestyle (importance of nutrition). The company's success, among other things, lies in its ability to articulate a very sexy promise that, we are told, anyone can live like an athlete and develop their best version of themselves. Crossfit's business lines are CrossFit Games, CrossFit Gyms and CrossFit Education. With respect to CrossFit Games, this is the pioneer in cross training competitions where the largest competition is CrossFit Open Secondly, with respect to CrossFit Gyms this refers to the fact that anyone with knowledge of this sport can open their own CrossFit affiliate gym. Currently in Spain there are 654 boxes affiliated to Crossfit which will be a great competition for us. Finally with respect to CrossFit Education, there are various offers of education and cross training trainings designed with a high level of efficiency and excellent physical human development. The courses provided by CrossFit are Level 1 certificate courses, Level 2 certificate courses, CrossFit Kids certificate courses and online courses and specialized courses. In addition these courses are spread around the world and in different languages which is a great competitive advantage for CrossFit.

5.2.2. Analysis of the sector

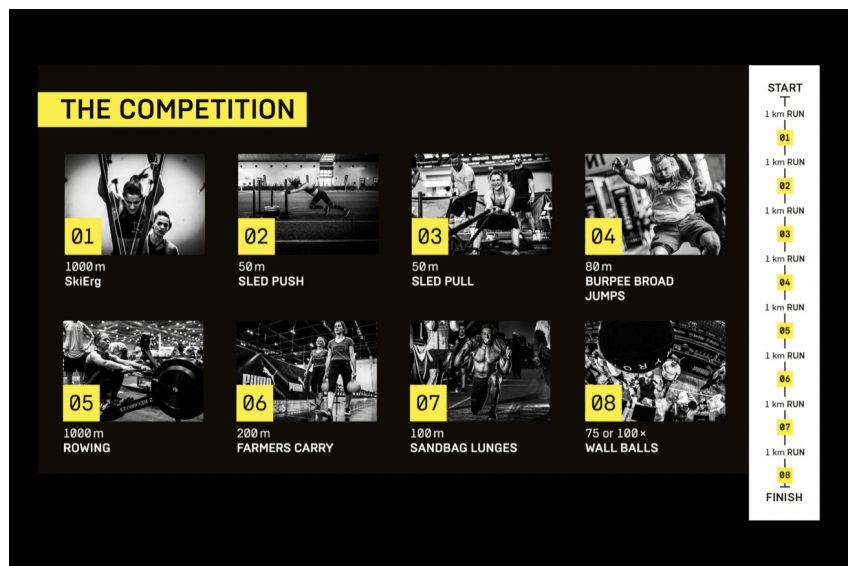
5.2.2.1. Competitors

In this section we will analyze the most important competitors for The Battle, since they are in the same sector, which are CrossFit (which has already been analyzed in the previous section), Hyrox, Fitness Challenge League and 77 Feet which is the programming that is within the Fitness Challenge League company.

Starting with Hyrox, this is defined as "the competition for everyone", this fitness competition is the only one that is held massively in indoor format in the main cities of each country. It is a competition accessible to everyone as it requires minimal knowledge to perform and therefore described as "the competition for everyone". So we can say that the main modality of Hyrox is Functional Training. Next let's talk about Hyrox's business lines:

- Hyrox Competition: This is the first line of business which positions the entire brand. This competition format combines running with various exercises such as machine rowing or sled pushing among others. This differentiates it from other competitions.

Image 5: Hyrox Competition



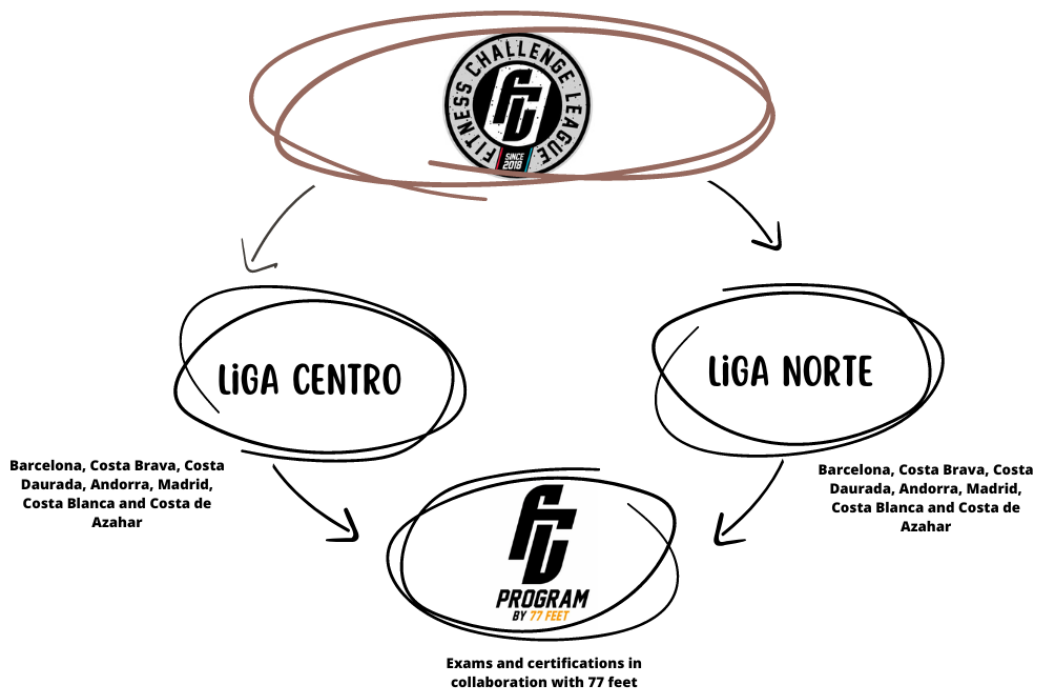
Source: Hyrox Official Website

- Hyrox Gym Oficial: These are specialized independent gyms that offer cross-training and prepare subscribers to participate in Hyrox races. Currently in Spain there are already 7 boxes subscribed in Madrid, Pamplona, Barcelona, Mijas (Malaga), Granada, Huelva and Valencia.

- Hyrox Academy: This is linked to Hyrox Gym as a Hyrox membership gives you official coach certification through the Hyrox chain, access to the Hyrox training app for scheduling and classes, and complimentary Hyrox race registration for staff and coaches.

On the other hand, the Fitness Challenge League is the first national cross training league in Spain. It consists of two parallel leagues, one of 4 competitions in Catalonia-Andorra and another of 3 competitions in Alicante-Castellon. This competition has the official CrossFit seal and has more than 9 competitions with around 5,000 athletes in each competition. To understand the business lines of Fitness Challenge League we will use the scheme of the following image.

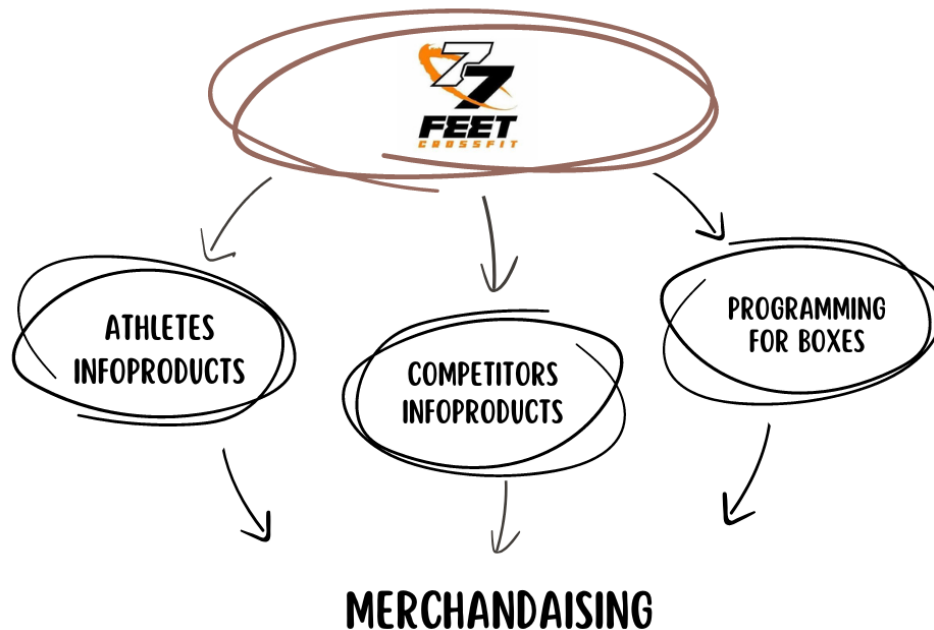
Image 6: Fitness Challenge League line of business



Source: Own elaboration

Finally, 77 Feet puts its programming at the center of the value proposition. Its business lines include infoproducts for athletes of all levels and specific competitions such as the one mentioned above (FCL); a branded apparel store; and pit programming services. In addition 77 Feet includes specialized programming for couples and teams. To understand the business lines of this competitor we have made an outline.

Image 7: 77 Feet line of business



Source: Own elaboration

6. SWOT ANALYSIS

In this section we will perform a SWOT analysis (Humphrey, 1960) where the Weaknesses, Threats, Strengths and Opportunities of The Battle are integrated. This is one of the best tools for the creation of the company's strategy in order to achieve the objectives proposed by the company.

6.1. Strengths

- A clear strength of The Battle is the broad line of business it has as well as the high number of products and services it offers.
- On the other hand, because the company's presence is especially online, it can reach a larger number of customers.
- The Battle has collaboration with other companies dedicated to this sport as WodBuster, this is an App to facilitate the transfer of programming or annotations of exercises or weights.
- The Battle helps its athletes, boxes and coaches to grow their business and improve their sports performance by offering high quality products and services.

- Finally, the company has the best prices in the market differentiating itself from the rest of the competitors with an excellent value for money.

6.2. Weaknesses

- One of the weaknesses is that for customer acquisition and affiliation of gyms we have to devote a high amount of time as well as resources and knowledge because with respect to affiliation we have many competitors who have acted more quickly.
- On the other hand, the fear of injury of many potential customers as this causes many people who want to practice this sport to stop doing it for fear or ease of injury.
- The Battle is a small company with only 3 employees and a poor organizational structure.
- Finally, a clear weakness would be the changes in tastes, habits and preferences of consumers because just as cross-training is now a fashionable sport may cease to be so after a decade so we have to take into account these changes and try to adapt to these as quickly as possible.

6.3. Opportunities

- In The Battle we carry out studies on a monthly basis to research the market and its tastes and preferences in order to adapt to it as quickly as possible.
- The low bargaining power of customers gives us an opportunity, this is because cross-training is still a sport that is still booming so it is true that there are competitors but not enough for the supply of the service is so high.
- Currently we find ourselves with a quite favorable economic environment since according to the Bankinter Quarterly Report of March 2023 the GDP will continue to rise during this 2023 and next year 2024, in addition to the fact that as we have mentioned previously in the PESTEL analysis (Page 17) unemployment continues to decrease.
- Another quite remarkable opportunity is the continued evolution and growth of the use of social networks, due to the increased use of this can be leveraged for the acquisition of new customers.
- The increase in the sports sector since the pandemic of 2020 is a great opportunity.
- The increase in the number of fitness gyms opening in which cross-training is provided is an opportunity for The Battle and its affiliate program.
- Finally, the improvement in the lifestyle and standards of potential customers means a possible increase in consumption of our products and services.

6.4. Threats

- The entry of substitute products of a lower quality and price, that is, the opening of gyms where cross-training is provided more cheaply or free, this could affect the attraction of customers to provide programming.
- With respect to The Battle Games, the culture shock of crossing national borders and having to deal with cultural diversities may pose a threat.
- Another threat may arise from rising inflation, as mentioned earlier in the PESTEL analysis (Page 17) as this may increase the profitability of the business.
- Finally, a clear threat would be the increase in competing companies in the same sector, which could affect customer acquisition.

Table 3: SWOT Analysis

| | |
|--|--|
| <p>S</p> <p>Strengths ✓</p> <ul style="list-style-type: none"> • Extensive business line • Presence of the business in online format • Collaboration with WodBuster • Help from the inside to customers • Quality-price ratio of its products | <p>W</p> <p>✓ Weaknesses</p> <ul style="list-style-type: none"> • Invest a high amount of time for research • Fear of injury to people • Poor organizational structure • Consumer changes |
| <p>O</p> <p>Opportunities ✓</p> <ul style="list-style-type: none"> • Market research • Low customer bargaining power • Favorable economic environment • Growth in use of social networks • Growth of the sports sector • Lifestyle improvement | <p>T</p> <p>✓ Threats</p> <ul style="list-style-type: none"> • Entry of substitute products of inferior quality and price • Culture shock when it comes to crossing national borders • Increased inflation • Increased competition |

Source: Own Elaboration

7. MARKETING PLAN

7.1. Services

The services offered by The Battle are different for each of the business lines, as we will mention below. The proposal is based on offering The Battle Program, The Battle Games,

The Battle Academy and The Battle Affiliate each one to its corresponding market segment. The following is a brief description of the different services offered by The Battle.

The Battle Program offers the service of programming for athletes, this programming can be purchased on a monthly, quarterly or annual basis. Within this service there are different types of programming depending on the type of training the client wishes to focus on. The different workouts available in The Battle Program are dedicated cross-training workouts and dedicated weightlifting workouts which you can choose according to your preferences. Some of the features and services offered within this product are:

- Programming adapted to your training level and weekly availability to train the time you need.
- Work through an App in which you will have all the weekly sessions ordered along with explanatory videos of each exercise.
- Checklist of each task performed with the possibility of being able to attach a video to correct and give feedback to the athletes of the workouts performed.

The Battle Games is focused on offering its customers various competitions in different parts of Spain and Europe. Some of the additional services offered by this product are the collaboration with brands within the competitions by adding cross-training merchandising stores or sports supplementation products.

The Battle Academy offers training for coaches of cross-training or other sports to people interested in developing professionally in sports education. This training will be conducted online and will be accessible to any Spanish-speaking person because the training will be conducted in Spanish.

The Battle Affiliate offers affiliation of other cross-training gyms to The Battle. Additional services or benefits offered to affiliated gyms are VIP access and discounts on competitions, seminars in their boxes and offers on programming.

7.2. Price

As we have seen above, The Battle has several lines of business so each one has a different price. The objective that we are going to follow for the selection of prices is the objective of leadership in relation to product-quality in addition to taking into account the costs that provide us to carry out each of our services offered and the prices of the competition.

Firstly, with respect to The Battle Program, this involves minimum costs derived from the staff dedicated to the programming, composed of professionals in the sport, in addition to the costs derived from the App where customers will access the programming. Taking into account the costs and factors mentioned above, a price is established to access the programming divided into three periods, which are monthly, quarterly and annual. The monthly programming plan, which offers a 6-day weekly plan, will cost 48.99€. On the other hand, the quarterly plan will offer a lower monthly price of 119.99€ on a quarterly basis. Finally, the annual plan that will cost €299.99 per year.

With respect to The Battle Games we have to take into account the costs of personnel, renting the venue where the competition will be held, the rental of the material and the prizes for the winners of each category, so the registration fee for the competitions will be 60€ per participant.

For The Battle Affiliate this will not cost anything because the affiliation of the boxes to our company will be benefited by an increase in subscriptions to the programming and in registrations to The Battle Games. This service does involve some costs, especially research and marketing costs for the recruitment of boxes to our affiliate program.

Finally, with respect to The Battle Academy this will involve a higher price for customers considering that academic courses are taught. The costs will be personnel, promotion and digital marketing for the subsequent recruitment of students and finally the tools and materials necessary for the delivery of the different courses. The registration fee for the courses will be 449.99€.

Table 4: The Battle Price

| | One-time payment | Monthly | Quarterly | Yearly |
|----------------------|------------------|---------|-----------|---------|
| The Battle Games | 60€ | - | - | - |
| The Battle Program | - | 48,99€ | 119,99€ | 299,99€ |
| The Battle Affiliate | - | - | - | - |
| The Battle Academy | 449,99€ | - | - | - |

Source: Own elaboration

7.3. Promotion

For the promotion part of the Marketing Mix we will take into account several aspects when promoting our brand and attracting our customers.

First of all and one of the most important considering that the company is largely online so it is very important the presence in social networks more specifically in Instagram, TikTok and Facebook as they are currently two of the most used networks worldwide. In order to reach a greater number of people and obtain more presence on Instagram, each line of business will have its own Instagram account so that it can upload specific content of each one to this network. On the other hand with respect to TikTok through short videos such as workout routines, tips or food videos such as *"What do our athletes from The Battle Program eat in a day?"* among other videos. To get a presence on Facebook we will use the Facebook Ads platform to advertise the company, this is a good option because it has a high reach and the costs are not excessively high.

On the other hand, to promote The Battle Academy, The Battle Program and The Battle Affiliate in The Battle Games, that is, to promote the rest of the business lines in the competitions through stands where participants and visitors can request information as well as in the same stands sell merchandising of the company both T-shirts and bottles for protein drinks. In addition, there will be a photocall at the competition where both participants and visitors will be able to have their photos taken. As a result of this, it will be possible to participate in a raffle, for which anyone present at the competition will be able to participate by posting on Instagram the photo mentioning @TheBattle and @TheBattleGames. At the

end of the competition there will be a raffle where you can win a pack of the t-shirt and the bottle personalized with the logo.

Image 8: The Battle shirt



Source: Own elaboration

Image 9: The Battle bottle



Source: Own elaboration

On the other hand, continuing with the promotions, one way to get customers is to collaborate with sportswear brands such as M4U. This brand is currently very present in national elite cross-training athletes such as Valentina Rangel or Dami Martinez. Thus, the collaboration would consist of a set of top, tights and sports shirt in the case of women and in the case of men pants and sports shirt.

Image 10: M4U X The Battle collaboration logo



Source: Own Elaboration

Another way to promote, in this case mainly to promote the programming, that is, The Battle Program would be by conducting a sweepstake on instagram for a free year of programming. To do this the requirements to participate will be to follow The Battle, The Battle Program and The Battle Games accounts on instagram as well as commenting on a friend in the comments of the corresponding publication where the sweepstakes will be mentioned. To do so, the following publication will be used.

Image 11: Instagram image for giveaway



Source: Own elaboration

Continuing with programming, another way to promote the company is through the opportunity to offer clients a free week of programming so you can see what the workouts and nutrition are like.

Finally, in order to promote The Battle and especially The Battle Academy, several free seminars related to the courses offered by The Battle will be held to attract and engage customers.

7.4. Placement

Regarding distribution, it refers to how the services reach the end user. The Battle uses level 0 and level 1 channels since some services will go directly from our website to the consumers as in the case of The Battle Academy or in the case of The Battle Affiliate there is no channel, but, on the other hand with respect to The Battle Program we will have a level 1 channel because the programming will reach the customers through the True Coach application in such a way that it will work as an intermediary.

On the other hand, to maintain contact with customers it is important to maintain visibility in the social networks in which we will be present. In addition, The Battle uses a horizontal marketing distribution system because by collaborating with the M4U brand, both can pool their resources and programs to exploit marketing opportunities together and reach more customers.

8. HUMAN RESOURCES PLAN

8.1. Evaluation and selection of the reference organizational model for the design of the company structure

With respect to the organizational structure of the company, as we have already mentioned, The Battle has very few employees, each responsible for a line of business, but it also has a marketing area and a financial area. Therefore, The Battle has a vertical or hierarchical structure since the environment in which the company operates is quite stable. The company has a divisional organizational structure by business line, since it is important for The Battle that the entire organization is aligned with the company's objective.

On the other hand, with respect to the adhocratic or organic operating structure, as it is an organization with little experience in the sector, it has a high degree of decentralization, since each department makes the decisions that correspond at each moment for each of the lines of business, and a low formalization of activities. Although these decisions are made separately in each department, it is essential that managers are informed at all times of the decisions that are made. Therefore, we could say that The Battle uses a corporate strategy of related diversification since the structure it uses is divisional and has a high need for integration as it seeks to achieve synergies between the different areas.

Finally, The Battle's strategy is to differentiate itself from the competition by offering a wide range of high quality services at affordable prices, as well as taking its competition to other countries.

8.2. Determination of the staffing needs, job design, determination of rolls and responsibilities.

In The Battle we not only have specialists in each of the areas but also the CEO and several of the managers of the departments have a variety of specialized degrees in the world of cross-training, nutrition and prevention of sports injuries, in addition to having degrees in the business world. Therefore, we have people with high qualifications in each area, which means that each of the managers of the different lines of business can be able to make the decisions they believe appropriate at the time necessary.

With respect to job design the main tasks of the CEO at The Battle will be:

- Plan strategies and make the organization's objectives are met.
- Make organizational decisions
- Motivate and advise employees
- To increase the company's profits
- Create a good team of employees and take care of them.
- Caring for customers
- Design and implement a business plan
- Supervise tasks

On the other hand, with respect to the marketing department, the main functions it will perform are:

- Research the market
- Analyze the service and its main competitors
- Planning and developing marketing strategies
- Internal and external communication
- Communicate with customers through the website and social networks.
- Being active and keeping the business lines updated on the website and social networks
- Carry out marketing and advertising campaigns for each of the lines of business
- Promote the company

In relation to the financial department the main functions that this area will perform are:

- Preparation of accounting and financial records
- Keeping records of employee salaries.
- Establishing fundraising policies
- Performing business operations and invoicing

- Financial and legal skills

Finally, with respect to the departments related to each of the lines of business, individual decisions are made that are best for each line of business with respect to the services that are carried out and the way in which they will be carried out. Once the corresponding decisions are made, they are reported both to the management department or CEO and to the marketing and finance areas to check the viability of the decisions made and to see if they can be carried out by the organization or not.

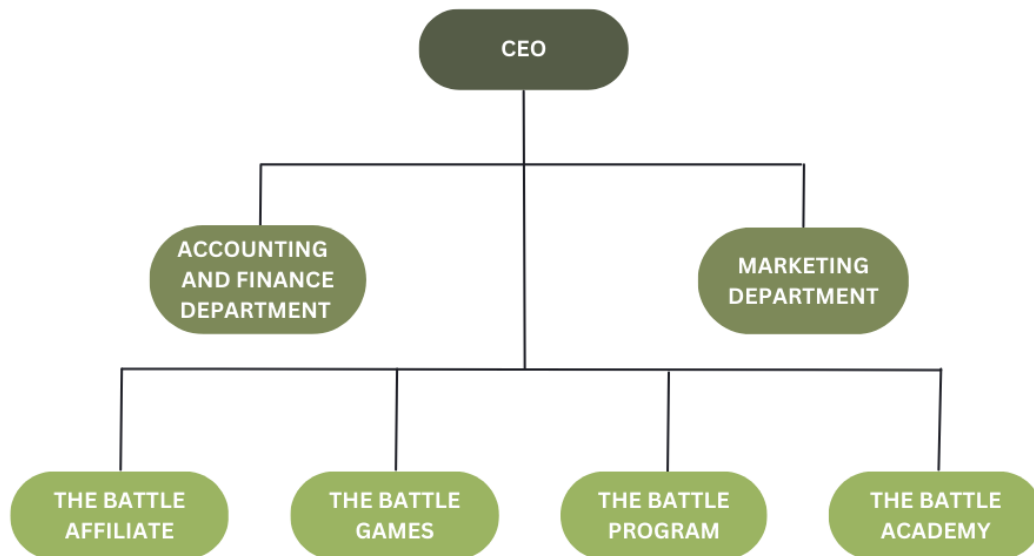
Taking into account other aspects to improve the performance of employees and encourage their creativity and motivation in The Battle, after each year end, a trip to a retreat is made to carry out activities together and to evaluate the positive and negative aspects of the past year, in addition to conducting individual evaluations so that all employees can open up to managers regarding how they feel and aspects to improve both individually and collectively as well as the organization in general. In small companies these types of activities are important to get to know each other better and to know what activities are performed by each of the departments and to be able to adapt each person to each position in times of need and to be able to promote and strengthen teamwork.

8.3. Representation of the organization chart

Finally, to conclude the Human Resources Plan, an organizational chart of The Battle Company will be drawn up, which, as we mentioned before, has a divisional organizational structure by business lines.

Image 12: The Battle Organization Chart

THE BATTLE ORGANIZATION CHART



Source: Own Elaboration

9. FINANCIAL PLAN

In this part of the business plan we will make a financial plan to quantify the viability and then start-up of The Battle, as well as taking into account how we will invest in the project and the financing needs to carry it out. On the other hand, this section will take into account the costs and profitability of this project both in the long term and in the short term.

For this purpose, we will take into account both expenses and revenues analyzed in the Canvas Model at the beginning of the project (Page ...) where the main expenses come from personnel, marketing services and materials, among others.

9.1. Investment plan and financing plan

In order to carry out the investment plan and the financing plan, we must bear in mind that the company offers services, so a distinction will be made between intangible and tangible assets.

As mentioned above, the company comes from a gym in the town of Almazora where cross-training classes are taught with a small experience in conducting competitions of this

sport so, for the creation of this new company the partners decide to invest € 20,000 for the opening of this new company along with the new lines of business in order to meet the costs involved during the first year.

First of all, we have to take into account that the previous company already owns a place where the training sessions take place, which will be used to carry out this new business, which will not involve any expense. On the other hand, what the company does have to invest in is the introduction of two offices inside the premises, which will entail a refurbishment of the building and a remodeling of it. This will involve costs of €3,000, taking into account the materials and labor, as well as the new furniture, which is half of the €3,000. On the other hand, the cost of computer systems and computer equipment, this is important because most of the company is developed online so we will invest € 6,000 to acquire these materials for each of the departments and lines of business.

For the creation of the website we will hire an external person specialized in the creation of websites to carry out this process in addition to the maintenance and updating of the website. This will cost us an initial cost of 400€ and a monthly cost of 50€. This will cost a total of 1000€.

Finally, to invest in the company's affiliate program, The Battle Affiliate has decided to buy shares of one of the best cross-training gyms in Madrid which is not affiliated with Crossfit to add the rest of its services and promote expansion. The box they will invest in is Ciudad Lineal Barbell Club located in the center of Madrid and they are asking for a total of 10.000€ for 20% of the shares of the place.

Table 5: Estimated initial investment

| Concept | Initial investment | |
|--------------------------------|--------------------|---------------|
| | Import | % |
| TOTAL FIXED ASSETS | 20.000,00 | 100,0% |
| Tangible fixed assets | 9.000,00 | 45,0% |
| Fields and natural assets | 0,00 | |
| Building and constructions | 1.500,00 | |
| Installation | 0,00 | |
| Machinery | 0,00 | |
| Tools, equipment | 0,00 | |
| Furniture | 1.500,00 | |
| Transportation elements | 0,00 | |
| Computer equipment | 6.000,00 | |
| Others material fixed assets | 0,00 | |
| Immaterial fixed assets | 11.000,00 | 55,0% |
| Computer equipment | 1.000,00 | |
| Finance leases | 0,00 | |
| Others immaterial fixed assets | 10.000,00 | |
| Financial fixed assets | 0,00 | 0,0% |
| Bail of the local | | |
| Amortizable expenses | 0,00 | 0,0% |
| Of the first expenses | 0,00 | |
| Of constitution | 0,00 | |
| Initial Stocks | 0,00 | 0,0% |
| The Battle Program | 0,00 | |
| The Battle Academy | 0,00 | |
| The Battle Games | 0,00 | |
| The Battle Affiliate | 0,00 | |
| 0 | | |

Source: Own elaboration

9.2. Provisional losses and gains at three years

Once the investment and financial plan of the company has been drawn up, we will estimate the profit and loss for the next three years in order to estimate the future profitability of the company. To do this we will make a table using Excel application to facilitate the realization of this.

In this first table the expenses and income during the first year, which will be 2024, will be estimated on a monthly basis. As we can see in the table, the expenses increase in the

month of April because the company estimates that during that month there will be at least one competition within The Battle Games, so the expenses of personnel and leasing of the premises, as well as the material, among other expenses, increase. With respect to sales, these have been calculated by estimating the possible sales during the first year, where it is observed that these increase with the passing of the months.

To calculate sales, we estimate that during the first 3 months 55 people per month will access the monthly program and 25 people per month will access the quarterly program, and 35 people per year will access the different courses of The Battle Academy. On the other hand, we estimate that during the next 6 months 90 people access the monthly program and 30 people access the quarterly program. In addition, if during the month of April we take into account the competition, we estimate around 1000 participants. Finally, in the last 3 months 120 people access the monthly program and 45 people access the quarterly program. Finally, during the year 85 people access the annual program. Therefore, the table with the sales forecast for the year 2024 would be as follows.

Table 6: Estimated sales for 2024

| Sales | Price | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|--------------------------------------|---------------|---------------|--------------|--------------|---------------|--------------|---------------|--------------|--------------|---------------|---------------|---------------|---------------|------------------|
| The Battle Program Mensual | Units | 55 | 55 | 55 | 90 | 90 | 90 | 90 | 90 | 90 | 120 | 120 | 120 | 1.065 |
| | 48,99 | 2.694,45 | 2.694,45 | 2.694,45 | 4.409,10 | 4.409,10 | 4.409,10 | 4.409,10 | 4.409,10 | 4.409,10 | 5.878,80 | 5.878,80 | 5.878,80 | 52.174,35 |
| The Battle Program Trimestral | Units | 25 | 25 | 25 | 30 | 30 | 30 | 30 | 30 | 30 | 45 | 45 | 45 | 390 |
| | 119,99 | 2.999,75 | 2.999,75 | 2.999,75 | 3.599,70 | 3.599,70 | 3.599,70 | 3.599,70 | 3.599,70 | 3.599,70 | 5.399,55 | 5.399,55 | 5.399,55 | 46.796,10 |
| The Battle Program Anual | Units | 11 | 8 | 3 | 7 | 4 | 8 | 3 | 4 | 17 | 7 | 6 | 7 | 85 |
| | 299,99 | 3.299,89 | 2.399,92 | 899,97 | 2.099,93 | 1.199,96 | 2.399,92 | 899,97 | 1.199,96 | 5.099,83 | 2.099,93 | 1.799,94 | 2.099,93 | 25.499,15 |
| The Battle Affiliate | Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 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 | 0,00 |
| The Battle Academy | Units | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35 |
| | 449,99 | 15.749,65 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 15.749,65 |
| The Battle Games | Units | 0 | 0 | 0 | 1000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1.000 |
| | 60,00 | 0,00 | 0,00 | 0,00 | 60.000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 60.000,00 |
| | Total | 24.744 | 8.094 | 6.594 | 70.109 | 9.209 | 10.409 | 8.909 | 9.209 | 13.109 | 13.378 | 13.078 | 13.378 | 202.794 |

Source: Own Elaboration

Table 7: Provisional losses and gains of The Battle in 2024

| Concepts | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|-------------------------------------|------------------|-----------------|------------------|------------------|-----------------|------------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-------------------|
| Sales | 24.743,74 | 8.094,12 | 6.594,17 | 70.108,73 | 9.208,78 | 10.408,72 | 8.908,77 | 9.208,78 | 13.108,83 | 13.378,28 | 13.078,29 | 13.378,28 | 200.219,25 |
| Variable costs of purchase and | 247,44 | 80,94 | 65,94 | 701,09 | 92,09 | 104,09 | 89,09 | 92,09 | 131,09 | 133,78 | 130,78 | 133,78 | 2.002,19 |
| Gross margin sales | 24.496,30 | 8.013,18 | 6.528,23 | 69.407,64 | 9.116,67 | 10.304,63 | 8.819,68 | 9.116,67 | 12.977,54 | 13.244,50 | 12.947,51 | 13.244,50 | 198.217,06 |
| Wages and salaries | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 78.820,65 |
| Social Security Charges | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 16.432,42 |
| Taxes: IAE, IBI... | 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 |
| Supplies: electricity, water, | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 720,00 |
| Independent professional services | 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 supplies | 20,00 | 20,00 | 20,00 | 20,00 | 20,00 | 20,00 | 20,00 | 20,00 | 20,00 | 20,00 | 20,00 | 0,00 | 220,00 |
| Advertising and publicity | 250,00 | 250,00 | 100,00 | 1.000,00 | 100,00 | 250,00 | 250,00 | 150,00 | 250,00 | 100,00 | 100,00 | 250,00 | 3.050,00 |
| Insurance premiums | 0,00 | 0,00 | 0,00 | 200,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 200,00 |
| Leasing | 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 |
| Vehicle leasing | 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 |
| Work done by other company | 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 |
| 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 amortisation | 219,79 | 219,79 | 219,79 | 219,79 | 219,79 | 219,79 | 219,79 | 219,79 | 219,79 | 219,79 | 219,79 | 219,79 | 2.837,50 |
| Total operating expenses | 8.487,55 | 8.487,55 | 8.337,55 | 9.437,55 | 8.337,55 | 8.487,55 | 8.487,55 | 8.387,55 | 8.487,55 | 8.337,55 | 8.337,55 | 8.487,55 | 102.080,56 |
| OPERATING RESULT | 16.008,78 | -474,37 | -1.809,32 | 59.970,10 | 779,13 | 1.817,09 | 332,14 | 729,13 | 4.490,00 | 4.906,95 | 4.609,96 | 4.776,95 | 96.136,50 |
| Financial income | 0,00 | 0,00 | 786,00 | 0,00 | 0,00 | 0,00 | 1.367,00 | 0,00 | 0,00 | 0,00 | 2.453,00 | 0,00 | 4.806,00 |
| 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 |
| FINANCIAL RESULT | 0,00 | 0,00 | 786,00 | 0,00 | 0,00 | 0,00 | 1.367,00 | 0,00 | 0,00 | 0,00 | 2.453,00 | 0,00 | 4.806,00 |
| ORDINARY INCOME/PRE-TAX INCO | 16.008,78 | -474,37 | -1.023,32 | 59.970,10 | 779,13 | 1.817,09 | 1.699,14 | 729,13 | 4.490,00 | 4.906,95 | 7.062,96 | 4.776,95 | 100.742,50 |
| Income tax | | | | | | | | | | | | | 25.185,62 |
| PROFIT AFTER TAX | | | | | | | | | | | | | 75.556,87 |

Source: Own elaboration

As can be seen in the table, during the months of February and March there is a negative result, but this is offset by gains during the month of January and April due to the acquisition of The Battle Academy and The Battle Games during the month of April. This is offset by a total positive result at the end of the year. Thus we can see an estimated net profit at the end of 2024 of €46,491.71.

Below is a comparative table between the years 2024, 2025 and 2026 of estimated results through a profit and loss statement. As can be seen in the following table, during the years 2025 and 2026 there are no excessive changes. What does show a high change is in sales, since it is estimated that they will continue to increase over the next few consecutive years. On the other hand, an increase in expenses is estimated with respect to salaries due to the increase in salaries as well as advertising expenses. In other expenses, variations are minimal compared to the high increase in sales.

Table 8: Accumulated Profit and Loss for the years 2024, 2025 and 2026

| | 2.024 | | 2.025 | | 2.026 | |
|--|--------------|--------------------|--------------|--------------------|--------------|--------------|
| | | | | | | |
| Concepts | Total | Variation % | Total | Variation % | Total | Total |
| Sales | 200.219,25 | 1,00 | 400.438,50 | 0,20 | 480.526,20 | |
| Variable costs of purchase and sale | 2.002,19 | 1,00 | 4.004,39 | 0,14 | 4.565,00 | |
| Gross margin sales | 198.217,06 | n.a. | 396.434,12 | n.a. | 475.961,20 | |
| Wages and salaries | 78.820,65 | n.a. | 80.157,45 | n.a. | 80.157,45 | |
| Social Security Charges | 16.432,42 | n.a. | 16.432,42 | n.a. | 16.432,42 | |
| Taxes: IAE, IBI... | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | |
| Supplies: electricity, water, telephone, | 720,00 | 0,12 | 806,40 | 0,00 | 806,40 | |
| Independent professional services | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | |
| Office supplies | 220,00 | 0,11 | 244,20 | 0,00 | 244,20 | |
| Advertising and publicity | 3.050,00 | 0,00 | 4.000,00 | 0,00 | 4.500,00 | |
| Insurance premiums | 200,00 | 0,30 | 260,00 | 0,00 | 260,00 | |
| Leasing | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | |
| Vehicle leasing | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | |
| Work done by other company | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | |
| Other operating expenses | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | |
| Depreciation and amortisation | 2.637,50 | n.a. | 2.637,50 | n.a. | 2.637,50 | |
| Total operating expenses | 102.080,56 | n.a. | 104.537,96 | n.a. | 105.037,96 | |
| OPERATING RESULT | 96.136,50 | n.a. | 291.896,15 | n.a. | 370.923,24 | |
| Financial income | 4.606,00 | 0,50 | 6.909,00 | 0,00 | 6.909,00 | |
| Financial expenses | 0,00 | na. | 0,00 | na. | 0,00 | |
| FINANCIAL RESULT | 4.606,00 | na. | 6.909,00 | na. | 6.909,00 | |
| ORDINARY INCOME/PRE-TAX INCOME | 100.742,50 | n.a. | 298.805,15 | n.a. | 377.832,24 | |
| Income tax | 25.185,62 | n.a. | 74.701,29 | n.a. | 94.458,06 | |
| PROFIT AFTER TAX | 75.556,87 | n.a. | 224.103,86 | n.a. | 283.374,18 | |

Source: Own elaboration

If we look at the final results, it is estimated that profits will increase over the years, so we observe net profits of 224,103.86€ in the year 2025 and during the year 2026 of 283,374.18€. This increase is largely reflected by the increase in the practice of cross-training, which will continue to grow.

9.3. Treasury plan

The cash flow plan is used to control payments and collections through the company's forecasts for a whole year, as well as the totals for the periods 2025 and 2026. As can be seen in the table above (Table 8) the company's results are positive in all 3 years, if we look at the table below the results are still positive and continue to be higher and higher.

Table 9: Treasury plan of The Battle

| Concept | Start | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| Saldo Inicial (1) | 0,00 | 0,00 | 22.672,84 | 24.031,73 | 24.561,33 | 91.036,50 | 93.912,12 | 98.043,67 | 83.467,25 | 86.282,37 | 93.648,15 | 95.213,41 | 105.177,34 | |
| Sales collection | | 24.743,74 | 8.094,12 | 6.594,17 | 70.108,73 | 9.208,76 | 10.408,72 | 8.908,77 | 9.208,76 | 13.108,63 | 13.378,28 | 13.078,29 | 13.378,28 | 200.219,25 |
| Initial financing (Shareholders' equity + Debt) | 20.000,00 | | | | | | | | | | | | | 20.000,00 |
| Accounts with partners and administrators** | | | | | | | | | | | | | | 0,00 |
| Financial income | | 0,00 | 0,00 | 786,00 | 0,00 | 0,00 | 0,00 | 1.367,00 | 0,00 | 0,00 | 0,00 | 2.453,00 | 0,00 | 4.606,00 |
| V.A.T Retained earnings | | 5.196,19 | 1.699,77 | 1.384,78 | 14.722,83 | 1.933,84 | 2.185,83 | 1.870,84 | 1.933,84 | 2.752,81 | 2.809,44 | 2.746,44 | 2.809,44 | 42.046,04 |
| Total income (2) | 20.000,00 | 29.939,93 | 9.793,89 | 8.764,95 | 84.831,56 | 11.142,60 | 12.594,55 | 12.146,61 | 11.142,60 | 15.861,44 | 16.187,72 | 18.277,73 | 16.187,72 | 266.871,29 |
| Payment of purchases | | 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 |
| Accounts with partners and administrators** | | 247,44 | 80,94 | 65,94 | 701,09 | 92,09 | 104,09 | 89,09 | 92,09 | 131,09 | 133,78 | 130,78 | 133,78 | 2.002,19 |
| Wages and salaries | | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 6.568,39 | 78.820,85 |
| Social Security Charges | | | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 1.369,37 | 15.063,05 |
| Taxes: IAE, IBI... | | 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 |
| Supplies: electricity, water, telephone, gasoil, etc | | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 60,00 | 720,00 |
| Independent professional services | | 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 supplies | | 20,00 | 20,00 | 20,00 | 20,00 | 20,00 | 20,00 | 20,00 | 20,00 | 20,00 | 20,00 | 20,00 | 20,00 | 220,00 |
| Advertising and publicity | | 250,00 | 250,00 | 100,00 | 1.000,00 | 100,00 | 250,00 | 250,00 | 150,00 | 250,00 | 100,00 | 100,00 | 250,00 | 3.050,00 |
| Insurance premiums | | 0,00 | 0,00 | 0,00 | 200,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 200,00 |
| Vehicle leasing | | 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 |
| Leasing | | 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 |
| Work done by other company | | 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 |
| 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 |
| 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 |
| Loan repayment | | 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 |
| Leasing cost recovery | | 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 |
| For initial investments | 20.000,00 | | | | | | | | | | | | | 20.000,00 |
| For corporation tax | | | | | | | | | | | | | | 0,00 |
| Input V.A.T. | | 121,26 | 86,30 | 51,65 | 416,03 | 57,14 | 91,16 | 88,01 | 67,64 | 96,83 | 65,89 | 65,26 | 93,19 | 1.300,36 |
| Quarterly V.A.T. settlement (4) | | | | | 8.021,52 | | | 18.278,18 | | | 6.305,02 | | | 32.604,72 |
| Total outputs (3) | 20.000,00 | 7.267,09 | 8.434,99 | 8.235,34 | 18.356,39 | 8.266,98 | 8.463,00 | 26.723,03 | 8.327,48 | 8.495,67 | 14.622,45 | 8.313,80 | 8.474,73 | 153.980,96 |
| Period treasury = (2)+(3)+(4) | 0,00 | 22.672,84 | 1.358,89 | 529,80 | 66.475,17 | 2.875,62 | 4.131,55 | -14.576,42 | 2.815,12 | 7.365,77 | 1.565,27 | 9.963,93 | 7.712,99 | |
| Ending balance = Period treasury + (1) | 0,00 | 22.672,84 | 24.031,73 | 24.561,33 | 91.036,50 | 93.912,12 | 98.043,67 | 83.467,25 | 86.282,37 | 93.648,15 | 95.213,41 | 105.177,34 | 112.890,33 | |

Source: Own elaboration

9.4. Provisional balance at three years

Finally, to finalize the Financial Plan of The Battle, we will estimate the forecasts for the next 3 years by means of a balance sheet. As can be seen in the following table, the data are positive by far, which provides us with security when investing economically in this project and viability for the realization of this project.

Table 10: Provisional balance of The Battle (2024-2025-2026)

| | Start | | 2024 | | 2025 | | 2026 | |
|--|------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| | € | % | € | % | € | % | € | % |
| Fixed assets | 20.000,00 | 100,0% | 17.362,50 | 13,3% | 14.725,00 | 3,7% | 12.087,50 | 1,7% |
| Net tangible fixed assets | 9.000,00 | 45,0% | 7.612,50 | 5,8% | 6.225,00 | 1,6% | 4.837,50 | 0,7% |
| Net tangible assets | 11.000,00 | 55,0% | 9.750,00 | 7,5% | 8.500,00 | 2,1% | 7.250,00 | 1,0% |
| Financial assets | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% |
| Net depreciable expenses | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% |
| Current assets | 0,00 | 0,0% | 112.890,33 | 86,7% | 381.006,39 | 96,3% | 686.774,84 | 98,3% |
| Stock | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% |
| Realizable | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% |
| Treasury | 0,00 | 0,0% | 112.890,33 | 86,7% | 381.006,39 | 96,3% | 686.774,84 | 98,3% |
| Active Total | 20.000,00 | 100,0% | 130.252,83 | 100,0% | 395.731,39 | 100,0% | 698.862,34 | 100,0% |
| Own resources | 20.000,00 | 100,0% | 95.556,87 | 73,4% | 319.660,74 | 80,8% | 603.034,92 | 86,3% |
| Capital | 20.000,00 | 100,0% | 20.000,00 | 15,4% | 20.000,00 | 5,1% | 20.000,00 | 2,9% |
| Reserves | 0,00 | 0,0% | 0,00 | 0,0% | 75.556,87 | 19,1% | 299.660,74 | 42,9% |
| Gains and loses of the exercise | 0,00 | 0,0% | 75.556,87 | 58,0% | 224.103,86 | 56,6% | 283.374,18 | 40,5% |
| Grants* | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% |
| Long-term liability | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% |
| Long-term financing | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% |
| Other creditors (leasing) | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% |
| Checking accounts of partners and administrators | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% |
| Short-term liability | 0,00 | 0,0% | 34.695,96 | 26,6% | 76.070,66 | 19,2% | 95.827,43 | 13,7% |
| Trade creditors | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% | 0,00 | 0,0% |
| Creditors social security | 0,00 | 0,0% | 1.369,37 | 1,1% | 1.369,37 | 0,3% | 1.369,37 | 0,2% |
| Other creditors ((P.E.) | 0,00 | 0,0% | 33.326,59 | 25,6% | 74.701,29 | 18,9% | 94.458,06 | 13,5% |
| Total Permanent Resources | 20.000,00 | 100,0% | 95.556,87 | 73,4% | 319.660,74 | 80,8% | 603.034,92 | 86,3% |
| Total External Resources | 0,00 | 0,0% | 34.695,96 | 26,6% | 76.070,66 | 19,2% | 95.827,43 | 13,7% |
| Total Passive | 20.000,00 | 100,0% | 130.252,83 | 100,0% | 395.731,39 | 100,0% | 698.862,34 | 100,0% |
| Working capital | 0,00 | 0,0% | 78.194,37 | 60,0% | 304.935,74 | 77,1% | 590.947,42 | 84,6% |

Source: Own elaboration

Finally, with respect to the company's ratios, we will mention some data that stand out at the time of drawing up the financial plan and that we must take into account. First we will analyze the ROE, this is the ratio that measures the financial profitability of the organization. The ROE measures the profit for the year as a percentage of the average net equity. For the year 2024, the ROE is 79.1%, for the year 2025 it is 70.1% and for the year 2026 it is 47%, so that for the years 2024 and 2025 the profitability remains high and in the year 2026 it decreases.

With respect to ROI (Return on Assets) and Margin on Sales, these also have quite high percentages, with ROI of 58%, 56.6% and 40.5% in the years 2024, 2025 and 2026 respectively, and with respect to Margin on Sales, these are 37.7%, 56% and 59%

respectively. These numbers represent quite positive results when it comes to investing in the project.

Finally with respect to liquidity, this measures the solvency of the company, as we can see in the year 2024 it is 3.3, in the year 2025 it is 5.5 and finally in the year 2026 it is 7.2. These results are positive year after year, so The Battle will be able to cover its liabilities.

10. CONCLUSIONS

10.1. Identification of project challenges or aspects to take into account.

Having completed this Business Administration degree project, first of all, we will analyze the challenges in carrying out this project. First of all, one of the biggest challenges was to choose the topic and the main company for the realization of this business plan, since the realization of a business plan for a business opportunity leaves the doors open to choose a specific sector or company, but, the realization of this sport helped me to choose this sector. On the other hand, another great challenge has been the realization of the PESTEL due to the scarce information that exists about this sport as well as the realization of the Financial Plan since the estimation of many expenses and incomes has been a challenge.

Finally, some aspects that I consider to take into account regarding this project is the ease with which it is easy to carry out a project if you are passionate about the subject you are developing, since many points of this project have emerged very easily.

10.2. Improvement points/ future opportunities

Currently, the sport of cross-training is a sport with little development worldwide, but especially in Spain is not as well known as any other sport so The Battle has to be on guard for any opportunity it can take to give greater visibility to the sport. It also has to maintain its constant research regarding the continuous development of this sport and the advances produced by the competition to keep abreast of developments in both sport and competition level.

Some points of improvement for The Battle would be the adaptation of the programming in several more spoken languages such as English or French at a European level to make the programming reach a greater number of people and not only at a national level as well as

the realization of adapted programming for people between 5 and 16 years old who want to do this sport or even older people.

10.3. Work process assessment

On a personal level I really liked the realization of this project because of the closeness I have with this sport to practice it. It has been a project that has not seemed difficult to me at all to carry out and as I was developing it, my desire to continue doing it increased day after day.

On the other hand, this idea has been given thanks to the observation of the environment and several interviews with my cross-training coaches that have allowed me to know the sector in depth and allowed me to identify this business idea, in addition they have also given me several ideas for the realization of this project.

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