

## TABLE OF CONTENTS

<b>1. INTRODUCTION</b>	
1.1 Business Details .....	1
1.2 Background.....	2
1.3 Aims & Objectives .....	2
1.4 SWOT Analysis .....	3
<b>2. MARKETING</b>	
2.1 Market Analysis .....	4
2.2 Marketing Strategy .....	5
2.3 Marketing Plan.....	5
2.4 Sales Forecast .....	6
<b>3. PERSONNEL</b>	
3.1 Personnel.....	7
3.2 Skills & Training.....	7
<b>4. OPERATIONS</b>	
4.1 Operations Procedures .....	8
4.2 Premises, Plant & Equipment .....	8
4.3 Quality Control & Compliance.....	9
<b>5. FINANCE</b>	
5.1 Financial Procedures.....	10
5.2 Loans & Borrowings .....	10
5.3 Profit & Loss Forecast.....	11
5.4 Cash Flow Forecast .....	11
5.5 Balance Sheet .....	11
5.6 Financial Ratios .....	11
<b>6. RISK ASSESSMENT</b> .....	12
<b>APPENDICES</b>	
APPENDIX 1 - Sales Forecast .....	13
APPENDIX 2 - Profit & Loss Forecast.....	14
APPENDIX 3 - Cash Flow Forecast.....	15
APPENDIX 4 - Balance Sheet.....	16
APPENDIX 5 - Financial Ratios.....	17