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**CREATION OF A NEW CATERING ENTERPRISE
IN SPAIN**

Study Paper 3

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INTRODUCTION

The following document is intended to show the steps for creating a catering company in Spain and the main advantages and the main problems that were exposed before and after creation, because for a new company without experience is difficult learn to do (business plan, financing, purchasing goods and services, marketing, opening licenses, paperwork, etc.).

It will also analyze the catering industry in this country as well as the political, economic, social and technological environment in which it is located.

Also it will be development of business's idea (Concept of the business model and its location), definition of the product (attributes and services, structure of the offer, gastronomic level...), development a plan of production and a creation of a financial plan for the first five years.

In Spain, for a while, we live immersed in a deep economic crisis characterized by a lack of support for new businesses because it is increasingly difficult to get funding but perhaps most difficult entrepreneurial action is the entrepreneurial culture that citizens have, as they believe that building a business is a risky activity full of obstacles.

The entrepreneurial culture is to identify opportunities and gather enough resources to turn them into a business. But not only have an idea about the retail shop means an attitude, develop skills for change, experience, be flexible and open and above all, risk.

Once acquired this "entrepreneurial culture" the first thing to think about is the business idea you want to accomplish. The advantage of a business opportunity in underserved markets supplied, newly created or high growth potential, the need to create the job itself in the absence of other employment, technical knowledge about markets, business sectors or specific , detection of unmet needs or gaps in existing businesses, possession of a product or innovative service market is estimated to generate, repeated successful experiences of others or the desire to work autonomously and independently, are some factors that can lead to entrepreneurial action and bow for a particular business.

The catering business are establishments whose main activity is to provide food and beverages for consumption on or off the premises where it is located the business. The main types of catering establishments are restaurants, cafes, specialty bars, nightclubs and dance halls, terraces caretakers and caterers.

To study this issue have been investigated information sources such as newspapers, laws, blogs, websites devoted to this subject, websites of government, etc..

1. EVALUATION OF CURRENT SITUATION IN SPAIN

1.1. ANALYSIS OF THE SURROUNDINGS

POLITICIAN - Spain is a country represented by a monarchy from the year 1978. It is characterized to be a democracy where two majority games, a Conservative party (PP) and another socialist can find (PSOE). Each community has its own Parliament. In definite Spain you find yourself in a situation of political stability.

The State gets organized territorially at municipalities, provinces and Autonomous Regions.

Statutes are the institutional basic standard of each Autonomous Region and the State recognizes them and protects like integrating part of his juridical organizing. 90.7 % of the resident population is Spanish and the 9.3 % foreign. The most numerous are Moroccan (13.6 %), Ecuadorian of the total of the foreigners (11.1 %), Rumanians (9.8 %), Englishs (6.6 %), Colombian (6.4 %), German (3.6 %) and Argentine (3.6 %). They speak four tongues in Spain: Spanish, Catalan, Galician and Basque.¹

ECONOMIC - The cost-reducing stagnation not only affects Spain rather you have a most global character, even though the Spanish economy presents some concrete particularities, beginning for his tall level of unemployment and his low rate of productivity. In this sense, suspension should be a factor that back up a fall of long-term prices and with her an IPC 2013 under control. However, this is not altogether sure. Spanish Government's measured anti-crisises and of executives's rest, that they can make a translation like increase of the expense and indebtedness, they threaten to generate loud inflationary long-term pressures. It is necessary to add to this the efforts for part of the European (BCE) and Fed Central Bank for to spur the activity economic they are resulting in policies of interest rates of for a fall. Saying of another one instructs, the bet is growth in front of control of inflation.

What can 2013 at this scene expect of the IPC?

It will be in order to answer the first thing taking notice of the IPC's² evolution now that we faced the final furlong of the year. Attending to the data it looks like fairly clear the theory of hyper-inflation is out of the question. And you are what if something has

¹ <http://www.ine.es/jaxi/menu.do?type=pcaxis&path=%2Ft20%2Fp259&file=inebase&L=0>

² IPC- stands for Consumer Price Index, Price Index or Consumer Brands Consumer Price Index. The specific name varies by country

done the inflation in 2012, specially in the last few months you are to fall, if good it seems like you have at last settled in at the 3% surroundings. This has been its journey:

IPC January 2012: 3.3 %

IPC February 2012: 3.6 %

IPC March 2012: 3.6 %

IPC April: 3.8 %

IPC May 2011: 3.5 %

IPC June 2011: 3.2 %

IPC July 2011: 3.1 %

IPC August 2011: 3.0 %

IPC September 2011: 3.1 %

IPC October 2011: 3.0 %

IPC November 2011: 2.9 %

IPC December 2011: 2.4 %

And his graphic is the following:

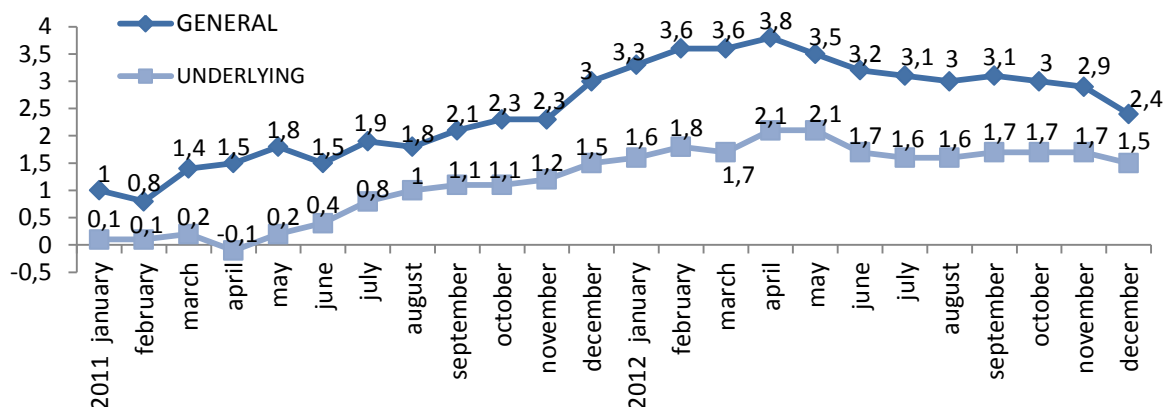


Fig. 1. IPC's evolution in 2011-2012, (National Statistics Institute)

Funcas precisions write down descended news that they would be able to take to the IPC to balance out the year in the 2.5 %, so that the yearly stocking of inflation he would be placed in the 1.7 %. For the **IPC 2013** the institution projects more falls, that they will focus on the first months of the year stops after attaining the stability about the 1.6 %, even though it is convenient to remember at the most we went away in the most difficult time makes prognosis's to be done.

Interior raw product³:_Would be able to interpret him positively the final balance of the past year 2012 as to the Interior Raw Product, an increment of the 0.7 % during 2013 accumulated which. However the final furlong of the year proved to be a little bit hopeless since you finalized the latter trimester with a 0.3 %'s descent.

It would be necessary to add up to this the foresight accomplished by the International Monetary Fund that aims at that this decrease linger on during the two next years, that is, 2013 and 2014. Exactly the foresights point a contraction of the 1.7 % during 2013 that would become soft to the 0.2 % during 2014.

If they do not mistake prognoses and the first trimester of the year finalizes with a new descent in terms of PIB the result it will be a technical recession, and we will have to fear to part of the evident effects on the population the possible international reactions of the agencies of grade.

The foresight for 2014 denotes a relief of the economic crisis that would be able to be a year's lobby to the less 2015 for the growth to national and European level.

Euribor⁴:_February with a stocking closes the Euribor of the 1,678 %, his minimal value in 12 months. The Euribor, principal indicator the one they are to references you mortgage them in Spain, you have reduced six thousandths in daily rate, to the 1.614 %, what you balance out the month with in the 1.678 %, 36 thousandths less than a year ago, that means that the mortgages of the users that make a revision so much annually will fall in price like semiannual.

SOCIOCULTURAL - The change in the lifestyle of Spanishes is not a fact isolated within the phenomenon of globalization. Young people's habits do not differ very much from a country to another one. The social worries neither are different: Leisure, the saving of energy, the economic crisis, the suspension, etc. Young people's rate of family dependence has descended of late years due to the economic crisis (they have increased the prices of the houses and the rents) for that they destine his salary leisure to a great extent to and his investments, therefore, destine rest and the whole family's enjoyment themselves. In addition, the labor schedule in Spain leaves behind less and less time for leisure. Even so one of the countries in them continues to be Spain what else the social

³ <http://www.ine.es/jaxi/menu.do?type=pcaxis&path=%2Ft35%2Fp010&file=inebase&L=>

⁴ <http://www.ine.es/jaxi/tabla.do?type=pcaxis&path=/t38/bme2/t30/b092/l0/&file=0902001.px>

life with friends and family has importance. Remaining after-hours to have a drink is a habit highlighted of Spain in addition to the weekend escapes. The Tourist state Administration, through Turisme's Institute of Spain (Turespaña), you include between his priority lines of acting the international promotion of the sports and nature tourism. The climate is the main reason to choose Spain, in addition to his easy access and the attraction of the zone.

TECHNOLOGICAL -Continuous advances in information technology and in telecommunications have converted services in the worldwide economy's authentic motor to this sector. The differencing element of this change lies in that information technologies apply themselves to speed up, and increasing the power of the daily work in our case internet to promote us and to show the public our services.

1.2. ANALYSIS OF THE SECTOR

The sector the innkeeper understands the Hotel, the Restoration, the Collectivities from the point of view of the offer and the request.

The sector of hotel keeping, the restoration and the catering (HOREC) is one they grow of more rapidly in Europe. 7.8 million people worked in him over in 2004 (Eurostat, 2005) and his volume of invoicing surpassed the million 338 000 Euros (Eurofound, 2005). Encompass fundamentally to restaurants and bars, the ones in which three fourth parts of the total of jobs are concentrated. You understand also the campings, juvenile shelters and dining rooms of companies. The majority of the companies have less than 10 employees. Women's proportion surpasses 50 % of total lightly. (Eurofound 2005: "Hotels and catering - policies, issues and the future")

The jobs use to be temporary, with irregular schedules, reduce remuneration and few professional perspectives. Young people's lofty proportion exists.

The definition out of every sector is the following:

- HOTELERIA: You contemplate the accommodation, restaurants and coffee shops of the very hotels. Also Wellness includes the spaces themselves at this sector.
- CATERING: The sale of foods for the consumption is considered on the one hand in this post office box of the restaurants, normally at premises, and for another one, the sale of services of food and complements.

- COLLECTIVITIES: The collectivities like a collective dining room get along well, that is school dining rooms, the destined to health, etc.

The evolution of all these sectors has been very positive, but you encounter a descending tendency in agreement with the context of economic crisis we met in in these two last years.

One of the countries of the EU in number more important of establishments keeps on being Spain innkeepers like bars, restaurants, coffee shops, ice cream parlors, stands, etc.

Companies' number in Spain for principal activity like the number of premises, they continue on rise.

DATA OF THE SECTOR IN SPAIN⁵

- In 2007 the sector the innkeeper was constituted for 341.146 companies hostesses. There was a bar in Spain for each 137 Spanish persons.
- You supposed a volume of business of 110.000 million Euros and 6 % of the national PIB.
- Enter regarding the positions autonomous and hardworking the hotel keeping used 1.486.593 Spanish people in 2007 (data FEHR).
- After 40 months of uninterrupted fall at the sector, a loss of the volume of business of -17% (16,000 million Euros the INE's data) and has been produced a fall of the -7.47 % of jobs of work exceeding 1.486.593 in 2007 to 1.375.073 to October 2011
- In spite of these data, companies' number of the sector the innkeeper instead of moving back keeps growing. If in 2007 companies' number was hostesses of 341,000, in 2010 companies' number climbs to 354,000 (3,7%).

We can say after examining all of the data than the sector the innkeeper has looked affected by the cost-reducing present-day situation but still that way there are hopeful data and plus signs for this sector.

The catering's sector is very dynamic so that there is not much information on it.

⁵ Spanish Federation of Hospitality : <http://www.fehr.es/acerca-nosotros/grupo-fehr.php>

2. DEVELOPING OF BUSINESS'S IDEA

2.1. MODEL CONCEPT OF BUSINESS

My idea of business is to create a company of collective restoration and events.

The Catering understands the necessary services to prepare and to distribute foods to the people that you work and or live in communities: Public and private companies, administrations, nurseries, high schools, hospitals, the third age's residences, jails, quarterses, etc. When these activities are trusted to a supplier of services Collective Restoration is called (RC).

The RC (Collective Restoration) has the following characteristics:

- The existence of a contract written between the entities licensors and the supplying company of the service
- Users' clear-cut group, consisting of members of the entities licensors
- Especial limitations derived of the fact of than the service, on line with a method of specific organization for each entity licensors.
- A social price that is significantly inferior than the price of a food in the commercial restoration.

Examples of caterings enterprises are:

- *Catering aviation*, railways and ships: those that prepare meals for consumption by passengers and crews on board of airplanes, trains and cargo or passenger ships.
- *Central Kitchen*: are industries, from local prepared for this purpose, prepare complete meals or part thereof for distribution to schools, businesses, hospitals, etc..
- *Catering for individuals*: it is those who prepare full meals or part thereof to perform for banquets and private parties, and those who prepare homemade meals to go.

At all of the European countries in the pasts thirty years, the number of foods sold off outdoor has gone in constant increment. The Collective Restoration (be or not be more than enough the base of a sub-deal of the service of dining room) has followed this tendency, and as of the present moment it represents the half of the foods consumed outdoor.

In Europe, Restoration's rate the Collective Hired climbed on of the 14 % 1990 to the 31% in 2005.

In 2004, the yearly total Collective invoicing of all the Restoration's Companies that operate on Europe sketched roughly 22 billion Euros. Only the labor sector added up 56% of the invoicing of the Collective Restoration in 2004, followed for the social and health sector (21 %), and educational (18%).⁶

The social and health sector will be for 2020 join of the bigger sources of growth for Restoration's Companies Collective.

2.2. LOCATION

The geographic location of the company at a determined locality, municipality, zone or the region is a decision of strategic type. The aforementioned decision will depend on certain factors that they can favor or harming the company's cost-reducing present and future activity.

We must take into account the surface, his distribution in plant, his cost and form of acquisition (rent, purchase, leasing), the regimentation to the hour to elect the concrete position of the premises that you can affect him, as well as possibilities of a future enlargement.

It is the first decision that has to a business's most suitable location takes to elect to determine the population where he is going to find his place, so that it is necessary to accomplish a study detailed of some factors, between the ones that stand out:

- The proximity to the market and to the customers, the distance to the spheres of influence such like commercial zones, the density of the population, population's pyramid for ages, the level of income of the residents as well as the level of formation or education.
- Endowment of services and industrial of the zone, supply of water, light and telephone, that way I eat of the necessary infrastructure for the kind of company that it be been going to establish.
- The possibilities of access to the raw materials and buyers, the suppliers' proximity since you make easy and reduce the expenses of provisioning derived of transportation.

⁶ DBK, filial de Informa D&B (Grupo CESCE)

- You value it of unemployment, labor supply attributed qualities to, as well as the possibilities of sub-deal.
- The cost-reducing helps and district attorneys, the subventions, as well as incentives of the Administration for companies' creation at the municipality.

After having determined the city, we must elect the neighborhood where we are going to locate the company. What it will be necessary to go into determined aspects like the intensity of the competition and competitors' number.

Besides, we must appraise other factors like the possible answers or reactions of the competitors in front of the entrance of a new business, as well as the strategies of business developed by the establishments of the zone. That is, appraising if competes to him road prices or road differentiation and verifying that our company's strategy fits well and you can face up to these.

Upon determining the concrete location of the commerce within the city, and the chosen neighborhood, the first thing that we must select is the kind of position that we desired between the three existent options: Isolated premises, commercial zone or commercial center. Besides, we must examine factors once such were related with the very premises like:

- Available premises, the same way that number of parking lots, visibility, pleasant architecture and a good illumination since they all are going to determine the capability to attract the attention toward commerce.
- Cost, surface and structure of the establishment, cost of conditioning for the starting of business, and communications, infrastructures, width of the road surface and sidewalk, the conditions of the ground, if it is landscaped zone, etc...
- Pedestrian traffic, right now than at the most transited is the street where you find the premises plus odds that the business be visited.
- In order that consumers may shop, it is necessary for them to have a good chance to move around to the store, which is why the public transportation is a positive factor. They must study the different possibilities (bus, taxis, etc.).
- Road traffic, status of the roads, the existence or not give traffic hold-ups, if it has to do with a street of only sense, the different access roads, etc
- Urban legislation.

- Competitors' number close by. As many as you have more competitors at a zone, the competition will be more hard and the margins will be lowermost.
- Number of stores competitors not. How many more stores beech round about, more purchasing they will approach increasing the selling odds of business.

MY COMPANY'S LOCALITATION



I have situated my company in Spain. Taking into account the model of step and to the public you go to directed, that my company's position will locate itself to at Valdepeñas's industrial park since you are in this district where my bathrooms are going to come true. I have elected this position because my business finds itself in Valdepeñas and they are better there when the connections have been in a polygon than downtown most of all for the suppliers and he is but easy to the hour to supply my product.

I have looked for an empty building lot placed on the street Pellejo of the aforementioned polygon with an area of 1,000 m2.



I will construct a great kitchen that will be endowed of furniture and installations that they enable to develop with efficiency in him and efficacy the in-fashion work to day. Besides also you will have a little living room in the they will be able to attend to the customers in that which one that they need as well as offering tastings of menus to customers that they hire a catering.

The premises will also serve as garage for the vehicles that the company have and it will have a little office to accomplish the countable process.

3.- ANALYSIS OF THE MARKET

3.1. DEMAND . CUSTOMERS. OBJECTIVE PUBLIC

A company that consists of two products has two customers's types to the being.

A customer of collective restoration where those people's groups that call for our service like Valdepeñas's high schools, the hospital, companies will be the objective public and geriatric and another customer that wants to organize an event, either, a wedding, a family food or a company that want to offer a catering.

For that reason we will focus on giving the best service to the customer, right now than depending of who be my customer he will be offered a service or other utilizing the following references:

- Advising nutritional for companies, high schools, hospitals that they want to improve his consumers' nutrition.
- Dietary letters with the information of the dishes.
- You clock in educational and orientatives for the children's families that eat in high schools in order that they be informed of what his children eat with the possibility to receive recipes for the dinners in order that his children have a sound and varied nutrition
- Presentation of the letter through apps in order that consumers know that every day without having that to go by the dining room offers menu itself.

3.2. ANALYSIS OF THE COMPETITION

In Valdepeñas exist numbers bars and restaurants distributed by all the city, and the majority offer manchega's gastronomy, however no local company of collective restoration does not exist. They have to be companies of another localities her that they offer this product.

From now on you detail a list of the restaurants that they offer, the seating capacity and the kind of product, existent in town: (Appendix 1)

3.3. POSITIONING

Positioning is called to the place than in a customer's mental perception or the consumer has a check mark that constitutes the principal difference that exists between this and its competition. Also to the capability of the product to alienate the consumer.

Positioning is an underlying principle that evidences his essence and philosophy, since what is done with the product is not the end, but the midway which you accede for and you work for with the consumer's mind: A product in the consumer's mind is positioned; That way, what happens on the market is consequence so that it happens in the subjectivity out of every individual in cognition, consideration and use of the offer. From there that positioning today find the ruling concept narrowly linked of proposal of value, that you consider the integral design of the offer in order to do the sustainable request in horizons of more time ample,

It's evident that the consumers' perception and his behavior are factors nail for the companies' sales, and therefore the headquarters and the address of marketing is supposed to test the pulse of periodic form to the consumers, entrusting for it the measurement of a series of indicators, in this case qualitative, that they give information to him relevant for his strategic planning and of marketing. Without any doubt the analysis of these indicators of positioning and behavior cannot yield information isolated of the own check mark, but for the opponent they owe also to include comparative data with the segment of offer they compete in (QSR, Casual Dining, etc.) And with the referent check marks out of every segment. These external indicators of character are supposed to be crossed with another internal indicators related with sales (mix of sales, tickets for moment of consumption, sales for moment of consumption, etc.) In order to be able to extract precise findings be more than enough how they see us and the customers and potential consumers behave. However, as well as the internal

indicators they are of easy attainment, day boys must be gotten hold of through studies ad hoc. But in spite of this difficulty and they are his bigger cost essential to determine the strategies of the check mark and therefore, it is that to measure them with certain periodicity.

Strategic chosen positioning: A brand that all company encompass will be created and than of an image of quality stops to place oneself in our customers's mind like a company of confidence where they can leave in our care so much his family's nutrition like the more important day of his life.

4.- DEFINITION OF THE PRODUCT

4.1. ATTRIBUTES AND SERVICES

Considering that the company gives two different services, our structure of the offer will split into two parts. On the one hand, referring to the collective restoration you will create monthly menus made out of by nutritionists in order that our customers have a balanced diet taking the age into account the same, since the nutrition that a little boy of 3 needs to 5 years is not all the same than an adult of 70 years. A well-balanced diet is composed of:

- EGGS: 3-4 times per week
- WHITE MEAT: 3-4 times per week
- RED MEAT: 1 time per week (or biweekly)
- WHITEFISH: 2-3 times per week
- BLUE FISH: 2-3 times per week
- VEGETABLES: 2-3 times per week
- SEAFOOD cephalopods: 1 time per week (or biweekly)
- VEGETABLES And VEGETABLES: Every day in food and dine, if possible, that he be in raw once a day.
- CEREALS And BY-PRODUCTS: Every day, in each food. Better if they are integral.
- FRUIT: 2-3 up-to-date pieces
- DRIED FRUIT: At least 2 little handfuls per week.
- Lactic: 2-3 rations a day, better skimmed or semi-separations.
- Added GREASES: 3-4 spoonfuls to the day of oil of olive.

According to a study accomplished in the geriatric many of them do not do their job with this diet and the commonest errors that use to music happen:

- Not all revised centers secure the necessary contribution of vegetables and vegetables in food and the dinner.
- Often the minimum account recommended of up-to-date fiber does not come true.
- The numerous menus do not secure the minimal contribution of calcium in the diet of the third age.
- Fish's consumption so much the target like blue ranks below the recommendations established for geriatrics.
- The vegetables do not offer like main course a minimum of two times themselves per week.
- The old men' hydric equilibrium is showing a deficit, you must serve oneself always water in foods.
- The maximum recommended levels surpass the fried and hidden. Soft cookings, casualties in grease and wit must come true.
- You must ease up the consumption of delicious products in cholesterol in the menus of geriatrics, principally we found an excess of sausages.

These errors would be gone into by the company not to commit them in a future and assuring a diet balanced to our customers.

In case of servicing a group, considering oneself group as from 15 dinner guests, the commercial or, in his defect, the company's Management gets in touch with the customer with the aim of offering him menus manufactured previously.

It will get ready of menus of work, menus for groups and or banquets and weddings. In the event the customers show up according to any one of the available menus of closed price, the agreement becomes established.

In the event the customer not agree with the price or request that the menu contain another available dishes in the letter, the Management will determine the cost of the aforementioned menu, communicating it to him to the customer and proposing, if necessary, alternatives in food and or drink to balance out the agreement.

The Management must buy insurance of than the menus afforded can be the customer taken to end. This process is reflected in the following flow chart:

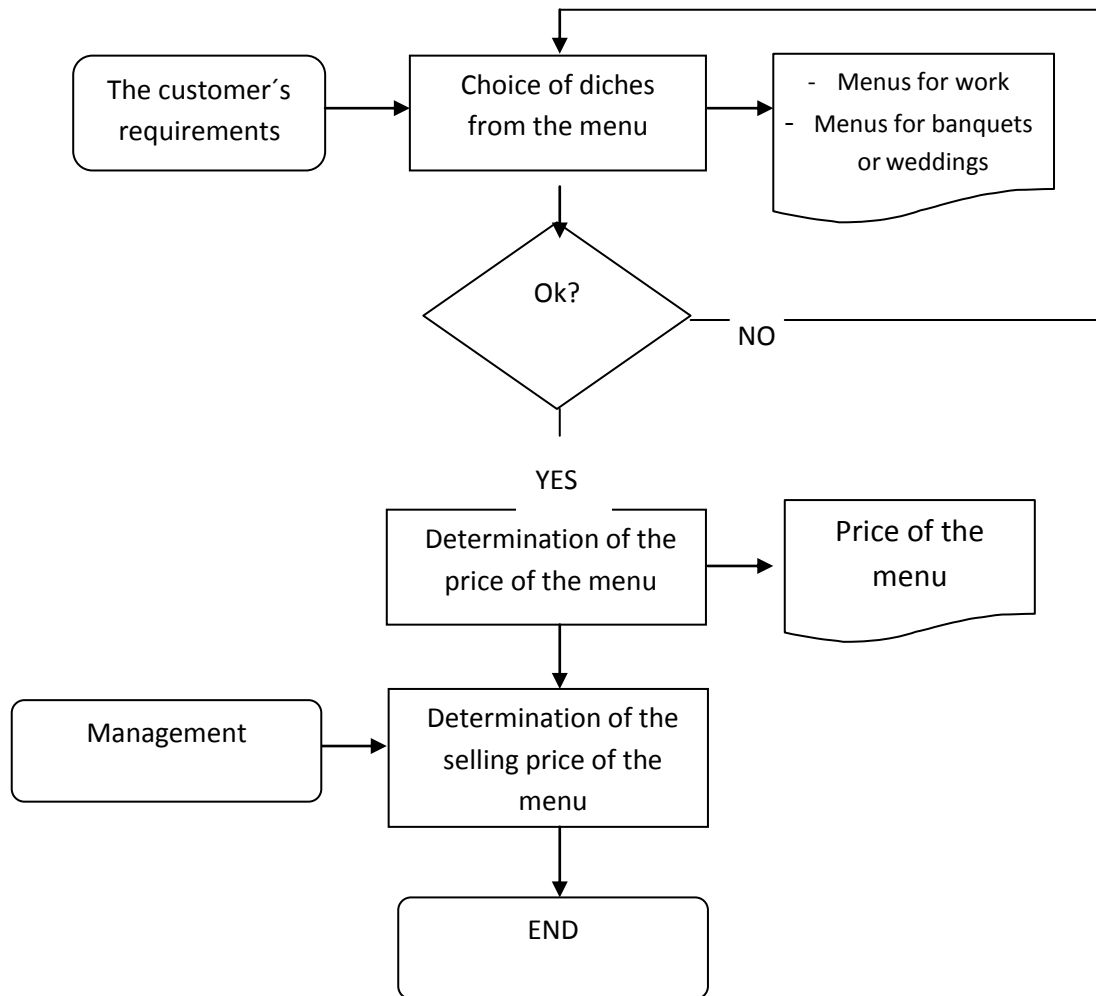


Fig. 1. Process to make a menu.....(Author)

4.2. GASTRONOMIC LEVEL

The gastronomic level that we offer is a half a level for the buses and a half tall level for catering's customers.

4.3. STRUCTURE OF THE OFFER: LETTER, MENUS AND OTHER ONES

As I have made a comment previously, menus will be under request of the offer, which is why the company does not have a concrete menu definedly, but if you have weekly menus manufactured like example to show the customer. These menus would be: (APPENDIX 2)

4.4. DETERMINATION OF THE SALES PRICE

In order to determine the sales price, I have made out a daily esteem of the costs so much direct like indirect related with the menu, considering that I want to get a gross margin from a 30 % and it is detailed of the following form:

➤ COSTS:

○ DIRECT:

Raw materials (4.80 daily)

Containers and packings (0.70 daily)

○ INDIRECT:

Manpower (4.50 daily)

General expenses (Light, water, telephone) (2.93 daily)

➤ SALES PRICE (MARGINS COSTS):

+ 4.80 (Raw Material)

+ 4.5 (Staff's Wages)

+ 2.93 (General Expenses)

+ 0.70 (Containers and packings)

+ 0.3 x Total Costs

PV = 12,93+ (0,3 x 12,93)= 16,81 €

➤ PVP (VAT 8 included %): 16.81 x 1.08= **18.15 €**

The **PVP of a daily menu** comes from **15€** for the customers of collective restoration, and includes breakfast, lunch, snack and dinner

The **PVP for catering's customer** will take care of itself depending on what the customer request but always having in account that the gross margin that the dish leave behind will oscillate between 20 % and 30 % in order that it be profitable to the company. The average price that has been estimated comes from 70€.

5.- PRODUCTION PLAN

5.1.MOMENTS' AND MOTIVES' MATRIX OF CONSUMPTION

According to D. José María Vallsmadella, Gestionrestaurantes.com's General Manager and Marketing's teacher of Restaurants, the existence at the product market or service justifies itself in the capability of this to fulfill the customers's needs. The needs of the customers, people or companies, they give as a result the named motives of consumption, that are the leading cause that a customer incurs in a product or service for in short and not other. In fact many products and services add a series of apparently unnecessary attributes from the perspective of the principal utility of the product, but that they take care of the customers's some motivations caused for a type of needs more and more sophisticated and abstract.

The needs of the customers in relation to the services of catering have evolved very much to the extent of that a large number of motives of consumption have appeared, that in turn has caused the appearing of concepts of business specialized.

The principal motives of consumption for the customers of restoration are:

A) Celebration. Many people celebrate birthday, anniversaries, weddings, communions around a restaurant's table. The majority of restaurants of half a level and loudly they have in his installations especial living rooms for groups, even there are restaurants that are practically specialized in big celebrations.

B) Pleasing gastronomic. Another one of the traditional motives of consumption is the quest of the pleasure of the palate, where the tasting on top of nutrition has priority .

C) Out-of-work Food. Many people attend the restaurant, most of all in feast days, in order not to have that to cook, neither setting the table, both washing dishes and casseroles, definitively not to work.

D) Food without coming out of house and without working. Pizzas to domicile, dishes pre-cooked, eaten to take, etc ... types come from restaurants that cover this motif the customer does not want to work in but neither they want out of house.

E) Business. Meetings of work, commercial agreements, negotiations, etc ... they take place or they get sealed around a restaurant's table.

F) Leisure. This is one of the motives what else it has grown on the last few times so that a good number of customers present the restoration like an option of leisure themselves in competition with cinemas, theaters, etc..

G) Casual food. It is that food that is sold off like extension of another activity that any one of the moments of consumption principal encompasses; a good number of customers that go on a country excursion, of shopping, on tour or they must eat during the activity to visit a thematic park.

H) Break. During a work period or of study, a great many people that are taken have a break and they attend a coffee shop or to a bar to take a coffee or a refreshment.

I) Fast (fast food). Time's scarcity typical of many lifestyles provokes that at times the time that is arranged to eat be very brief so that he attends a kind of capable restaurant to take a serving rapidly. This motive is very well covered for the concepts Fast food.

J) Lunch at low cost. The obligation to dine out every day for labor motives or of another type provokes that the price sensitivity of the customers increase being this the main reason to attend a determined type of restaurant that you offer to foods adjusted prices.

K) Mode or Novelty. Many restaurants are visited by customers's elevated number because they have come into fashion or because any one of the parts of his aggregate product provokes curiosity.

L) Feeding. The daily nutrition as such is a need that can be covered up without going to a restaurant; I save than to concur a series of circumstances. Working or studying far from the home provokes than a great many people convert him in customers of the sector restoration

The restorers must define what motives of consumption want to satisfy, since on the basis of them they will determine themselves the majority of elements that they fix the aggregate product. However customers's same segment attends restaurants for several motives and in several moments. For that they have the majority of restaurants several types of customers or customers with several motives of consumption, in terms of the day and of the hourly stripe. Once public's sectors to that the business is directed were defined the motives that they want to get covered must be defined in each moment of consumption, which will allow the restorer knowing the spectrum of needs that the restaurant covers perfectly. The tool that I propose for this commitment is the resulting

womb to cross the motifs of consumption of the several segments of the objective public with the moments of consumption. This womb is Moment's Matrix and Motives of consumption and its structure itself according to it can be observed in the following picture:

MATRIX MxM	MOMENTS OF CONSUMPTION					
MOTIVES OF CONSUMPTION	M1	M2	M3	M4	M5	M6
X1	x					
X2		x				
X3		x				
X4				x		
X...						

The moments of consumption split into two categories: The principal moments that the ones that cover breakfast, lunch and dinner are, and the secondary that the included between each one of the principal are. The moments of consumption are six basically:

- A) - M1: Breakfast.
- B) - M2: Enter the breakfast and the lunch.
- C) - M3: Lunch.
- D) - M4: Enter the lunch and the dinner.
- E) - M5: Dinner.
- F) - M6: Enter the dinner and the breakfast.

There are businesses of catering that the six moments of consumption cover up. This is the case of many business of catering at route located at airports, highways etc. Other ones only cover two, food and dinner, like music the restaurants on duty to table without service of bar or coffee shop. Only the secondary moments of consumption, since they do not have kitchen cover up the majority of coffee shops for his part.

In the next square it following the great difference that exists between MxM's matrix of a fast can be seen – food type McDonald 's or Burger King (in blue), give it a restaurant three stars Michelin (in red) and give it a restaurant of home delivery service (in yellow).

MOMENTS/MOTIVES	M ₁	M ₂	M ₃	M ₄	M ₅	M ₆
Feeding						
Celebration						
Gastronomic						
Business						
Leisure						
Casual food						
Break						
Fast						
Low cost						
Without work						
Without go out						
Mode or novelty						

If this theory applies to my company, the principal motives that a customer in requesting the company services will have will be a celebration or the simple nutrition and the moments of consumption for the celebrations would be eaten or dine and they would be all of the moments for nutrition.

5.2. DIMENSION AND CAPABILITY

I have thought that the company will be able to serve 100 daily foods in geriatric, high schools, hospitals and companies.

While in catering's services it will be able to take place up to a maximum of 150 people.

5.3. PROCESSES OF PRODUCTION. TECHNOLOGY

The process begins with planning. The manager of banquets, you must control all of the activities of production and service and the menu is the point of start. The manager of banquets, the chef and the captain of banquets, they must gather in an equipment of planning, to discuss the sales anchor in the programming of each event periodically. The previous knowledge, of assistant's quantity to the event, you make easy the purchase of the correct quantities of ingredients and companions of the selected dishes, the staff's programming, the style of the set-up and service, size of the living room and the times required for these activities.

It has to develop the menu according to the characteristics of the sector of the market that it is wanted to attract to the events: Social, corporate, associations groups, or of another organizational groups of events. It is to these potential customers

fundamental to hit to them, a fan of options of different dishes, that they encourage to themselves not to request new specific menus for an event determined, since this impedes the application of the control process in the production that are offered and service of the dishes. The reasons of the standard banquets menus are obvious: It is the knowledge, experience necessarily, and abilities of the staff to produce a dish in particular and according to the quality required by the customer; He must count on the necessary teams to make out the dishes and the adequate space of storage of the ingredients; Getting the ingredients in the adequate conditions and another additional factors, like marketing implications and costs.

Responsibility belongs to the chef, than all tools of control, be in functioning in your operation, stops that way could have taken care of the requests, from Banquets' and Events' Order to the fringe benefit of the service and his posterior analysis. Each menu item must have the standardization of its recipes, of way to obtain, you did not sole the consistency in quality and introduction out of every one of the dishes, but in the standard size of the portions, which allows controlling the production and cost of the event.

If in advance knows himself the quantity of portions that you yield the standard recipe and his individual weight, in addition to the weight of the unit of purchase of the principal protein, his percentage of performance can be calculated. For it, you share your Weight to Serve As (resulting weight of the loss of production) between the high Purchase and you multiply for 100. This % of performance, indicate as much as the original bought weight's product, the resultant is of production, according to the performances that you indicate the standard recipe.

The "percentage yield" contributes to specify costs, right now than the cost for Kg to Suit Someone's Purposes, it is calculated dividing the original purchase price of the unit of purchase, between the % of performance. Another factor of importance is to be able to calculate the quantities of product to shop, according to the performances of the standard recipe and it does multiplicand itself the size or weight of the portion of the standard recipe for the number of dishes, to serve as, according to the Order Banquets and Events and it splits between percentage yield. This calculation guarantees than the quantity to shop, the decrease takes into account, or loss of production.

For the companions, or garnishments, the "Adjustment Factor", which is a constant value, can use that it is calculated dividing the quantity of portions that it is

required to produce according to invited guests' number of Banquets' and Events' Order that the performance of the standard recipe expresses, between the number of portions. This resulting value, you multiply for each of the quantities of ingredients indicated in the standard recipe and the resulting value, represent the quantity of ingredients required to produce the new quantity of portions. However, the new quantities of ingredients like salt, pepper, spiciness, they must estimate the pleasure.

Once determined the necessary quantities for production and according to the characteristics of the menu to suit someone's purposes, the chef programs his task force and mise in place, programming the areas of hot kitchen and you cook cold and organizing the workstations of way to achieve the bigger possible efficiency.

If the service is of style "emplatado", you must count on staff with experience, properly trained, in order to serve foods and drinks of way synchronized to the invited guests. This requires previous preparation, through exercises of simulacrum, control of the times, stations of set-up and the movable teams of conservation of the conditions of hot or cold, dishes temperatures. 5 people's station of set-up, is able to put the food in the dish a menu of a protein, two companions and sauce, a number of 300 dishes with his lids, in 45 minutes.

The programming of the staff of service depends on the kind of event. A service of banquets, depending on the levels of quality of service demanded, you can require of 1 innkeeper for each 10 ó 15 invited guests, with 1 innkeeper's minimum for each 20 invited guests. The round tables of 10 seats each, they call for 1 innkeeper for each 2 tables and the tables of 8 seats call for 2 innkeepers' minimum for each 5 tables.

The Russian or trays style calls for 1 innkeeper for each 10 people. For buffets, the standard belongs to 1 innkeeper for each 40 people for the breakfasts and of 1 innkeeper for each 30 people for lunches and dinners. If the menu requires service of wine, 1 innkeeper needs himself stops each 16 invited guests. 1 captain is advised to in large-sized events stops each 150 invited guests. The captain is responsible for the organization of the elements of the table: Table linen, tableware, cutlery, glassware shop and supervision of the staff of service.

The number must take the design of the tables on duty of the buffet under consideration from dinner guests, the size and the living room's form and the time left for the service. In maximum number recommended of dinner guests, for line of buffet, you come from 75 for it what if one has 150 invited guests' esteem they must mount two

lines of buffet. A good planning, you have an effect on avoiding the necks of bottles and a good fluidity in the buffet's lines.

A good team of planning and the application of the standards so much in production like in service, they guarantee an event of quality and the customers's satisfaction.

The system of production for catering's company would be next:

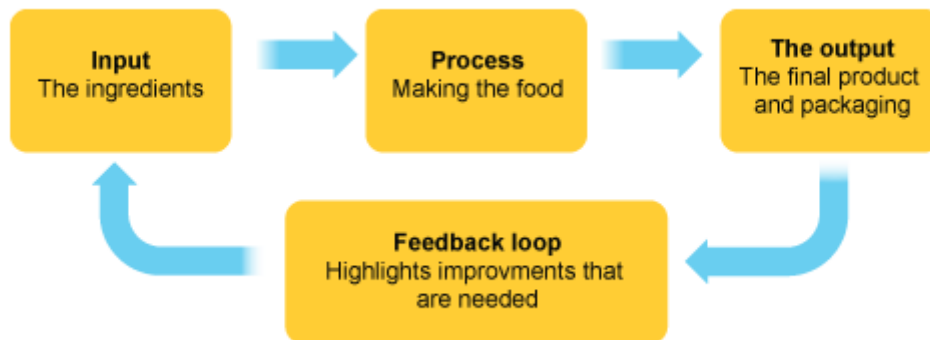


Fig. 3. System of production for catering's enterprise.....
(<http://www.bbc.co.uk/schools/gcsebitesize/design/foodtech/systemspracticesrev1.shtml>)

5.4. PLAN OF MARKETING

The plan of marketing is a written document that details the necessary actions to attain a specific objective of market. You can be for a possession or service, a brand or a female deer of product. Also you can acquire for all the activity a company. His periodicity can depend on the kind of plan to utilize, could have been from a month, to 5 years (for the general long-term music).

Objectives of marketing:

- **Making oneself known:** Since she is a new company that begins his activity
- **Positioning:** Settling in on the market and insuring a hole will allow and in this way work.
- **Sales:** Important to be enough because he is the one that assures the company's our survival.
- **Profitability or margin:** Necessary to obtain benefits and to do in front of our expenses.

POLICY OF PRODUCT: A company uses to offer over a product or service to the consumer, he is what is known like the product portfolio.

The product portfolio splits into product lines. A product line is composed of very products seemed, directed to cover up the needs of some consumers that present some similar characteristics.

My company offers multitude of services for different occasions, being a characteristic that tells me apart of the competition.

The lines of product that are lent are the following:

Catering, standing Services:

- Bar
- Cocktail
- Cocktail Buffet
- Coffee Break
- Juvenile party

Catering, Sejant Services:

- Infantile parties
- Country foods
- Foods of Company or of Work
- Banquets, Dinners and Buffets
- Self Service

To the hour to classify menus, they can split into 3 groups:

- Especial menus for individuals: Weddings, baptisms, communions
- Menus for acts of companies: Company's foods, inaugurations, etc.
- Daily menus for institutions: High schools, hospitals, the third age's residences, etc.

In addition to food, depending on the kind of event the range of services will widen.

Enter the offered accessorial services they meet:

- First class waiters' service;
- Supply of furniture and fixtures (tables, chairs, cutlery, etc.);
- Rent of tents, premises, etc.
- Planning of the event

- Set-up and cleanliness of the premises.

PRICE POLICY: The price is the amount of money that is delivered to change of a determined quantity of a good or service. You are going to be the suitable price for the product in order to get to establish which one it is necessary to take into account a series of variables or factors that go from from the cost the product to the buyer's psychology.

POLICY OF DISTRIBUTION: The distribution channel represents an interactive system that implicates all of the components of the same: Manufacturer, middleman and consumer. According to be the proprietary stages that you travel the product or service to the customer, the denomination will that way come from the canal.

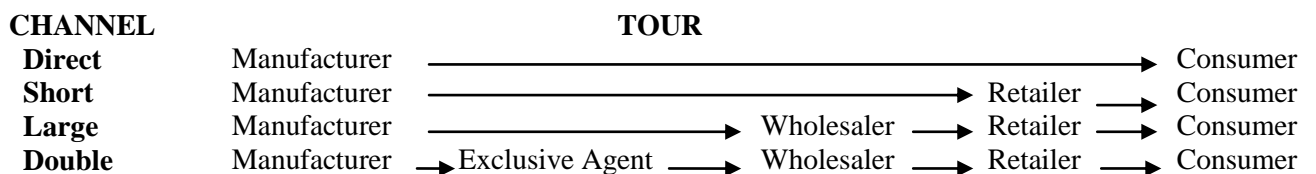


Fig. 4. Types of distribution.....(Author)

My distribution channel is direct, that is, my business (company manufacturer of the service) goes to the end consumer (company or individual) unless no middleman exists directly.

We will work with our suppliers and creditors (buy of foodstuff, rent of furniture, deal of the necessary staff for each event, mounters, etc.), But they do not act at no time like middlemen.

POLICY OF COMMUNICATION: The communication understands a set of activities that they develop in order to inform and to persuade the people that integrate the company target markets, like that way also to the canals of commercialization and to the public at large.

The communication allows:

- Perceiving the consumer's preference.
- That the product or service be known.
- Installing and consolidating a brand.
- Establishing a bridge between the company and the market.
- Highlighting positive characteristics and neutralizing refusals.

The communication is integrated for the following partial strategies:

- Publicity
- Sales promotion
- Public relations
- Personal selling

As to publicity, it was decided to accomplish it of the following way:

CONCEPT	DESCRIPTION
BUSES	2 Local buses
	20 faces
URBAN FURNITURE	20 faces
	Channel Ser
	Channel "40 principales"
	Surco Radio
RADIO	Cadena Dial
	Lanza
PRESS	Canfali
DIRECT MARKETING	Junk mail

And the budget of this publicity is detailed in the following board:

CONCEPT	COST (€)
OUTDOOR ADVERTISING	
BUSES	
Rental of advertising space (2 buses) including production.....	3.380,00
URBAN FURNITURE	
Rental of advertising space (20 sites) including production.....	4.180,00
RADIO	
Cadena Ser (31 wedges).....	1.436,00
Cadena Dial (29 wedges).....	690,00
Radio Surco (20 wedges).....	537,00
Cadena 40 Principales (31 wedges).....	417,00
PRESS	
Lanza (5 inserts).....	3.640,50
Canfali inserts).....	(5) 6.755,50
DIRECT MARKETING	

Cast in the main streets.....	300,00
Graphic Production.....	399,00
TOTAL	21.735,00

6. REQUIREMENTS FOR THE IMPLEMENTATION OF A RESTORATION COMPANY

According to health and hygiene regulations for the installation and operation of industries involved in the preparation and distribution of meals for consumption on communities and transportation⁷, catering companies are subject to certain hygienic-sanitary requirements:

- The premises dedicated to the handling of food, raw materials, intermediates and final products shall be adequately insulated from any other alien to their specific duties. The distribution of the same must always ensure a separation between the reception area and storage of raw materials, kitchenettes and handling and packaging areas.
- The floors of these premises must be waterproof, non-slip, easy to clean and disinfect, with sufficient slope to prevent retention of water or other liquid and drains shall be provided with suitable devices to prevent odors and rodent penetration.
- They will have banded cold 0 ° C and 25 ° C, arranged so that the conservation of raw materials can not influence their original organoleptic characteristics, or present a risk of toxic or microbial contamination directly or indirectly. These cameras are equipped with thermometers outside reading.
- The rooms, food handling and packaging may have a temperature not exceeding 18 ° C. The Board of Health may require HVAC, and health guarantee, in those cases where the preparation of certain dishes require an atmosphere with temperatures lower than those noted above.
- In the event that the articles produced are stored frozen or deep-frozen, cold facilities maintain a temperature exceeding 18 °C. If the products are to be eaten without heating, cooling installations ensure that the temperature inside the product is between 4 °C and 8 °C. When products stored awaiting transportation are prepared for consumption hot, there should be facilities for the temperature in the center of the data is less than 65 °C.

⁷ Royal Decree 2817/1983, of October 13, 1983, for approving the Technical-Animal Production Lunchroom.
Official State Gazette number 70, 270/1983 of November 11, 1983.

- Coming to staff jobs manipulator and pedal sinks exist any system of manually (one for every eight workers) equipped with soap, nail brush, hand dryer or single-use towels. Another similar sink located at the entrances to the work areas.
- For each group costumes or costumes shall be located a bathroom facility with hot and cold water, with separation of sexes and easy access without hindrance to the movement of people and clothes washed and molted with equipment restrooms. Its separation from the storage area will be complete and there should be a hall or local intermediate between them.
- The machines (cutters, blender, ...) as well as cutting tools and other utensils, tables and shelves are made of waterproof material and steel. Not be allowed to use any type of wood tooling for archival or perishable food handling

6.1. OTHER PROVISIONS OF INTEREST

Food handling⁸

Given the specific characteristics of services provided by catering companies, it is essential to comply with regulations concerning food handling, the references find in Applicable Legislation and Regulations.

Know that is considered food handler to any person who, by their work, have direct contact with food during preparation, manufacture, processing, manufacturing, packaging, storage, transport, distribution, sale, supply and service.

Existing legislation in this area refers to both standards and personal hygiene habits and safety and food safety, and to the training required by employers and employees and the issue of food handler card.

7. THE COMPANY'S ORGANIZATION

7.1. JURIDICAL FORM

The most convenient for this company's type would be to do a limited society.

A limited-liability company (SRL) or limited-liability company (SL) is a kind of business partnership which responsibility is in once the invested capital was limited, and therefore, in the event that debts contract, he does not answer for with the personal patrimony the associates.

⁸ <http://www.consumer.es/seguridad-alimentaria/ciencia-y-tecnologia/2008/03/06/175191.php>

Socials Participations are not equivalent to the actions. Besides, they do not have character of value and she cannot be represented for means of titles or account entries, being obligatory his transmission by means of public document that partners register will be registered in the book. It gets constituted in public writing and posterior registration in the mercantile register, moment you acquire legal status in.

The step, the company's Management take charge to a social organ. This executive committee is composed of the general meeting and for the administrators, that they are the ones that administrate the company.

The S. R. L they pay tribute for the Corporation Tax, a 30 % to 120,000.00 Euros of benefits and a 35 % that exceed.⁹

7.2. FISCAL AND LABOR OBLIGATIONS

The incorporation requires the realization of a series of steps of obliged fulfillment in order that the same may begin to come into operation. From now on they expose themselves the same of summarized form:

1. The name of partnership's negative certificate.

It is requested in the Central Mercantile Register. It is an accrediting certification that the name elected for the society does not correspond with the one belonging to existent other. It can be done for Internet. You have a validity of two months. They can ask for a peak of three names in each request, and the costs of the request go up to some 7 Euros.

2. Request of the provisional CIF.

It does not have to do with an obligatory step, even though you make many negotiations easy. It is obtained attending administration or closer local tax office and refilling one

Declaration censal, *model 036 or 037*, with it copy of the negative certification of the name of partnership and the applicant's DNI are attached. You will have a validity of 6 months, but you will hold good for accomplishing the first negotiations on behalf of the company, eat for example the banking.

3. Ordinary opening of account.

⁹

http://www.agenciatributaria.com/AEAT.internet/Inicio_es_ES/_Segmentos_/Empresas_y_profesionales/Empresas/Impuesto_sobre_Sociedades/Impuesto_sobre_Sociedades.shtml

In the event you had obtained the provisional CIF it will be sufficient with depositing in the current account the quantities required by the Law (100 % of the capital stock if it has to do with a Limited-Liability Company and the 25 % if she is a Corporation).

Without the provisional CIF, you will be enough with that the administrating futures of the society turn on the current account on behalf of the society with contribution, of his own NIF, but they will have to contribute the CIF in the term of a month.

4. Constitution of the society.

The cost of the same vary, depending on the capital stock of the entity, but it is an essential step. The incorporation demands to that I have total success in public writing before a notary public, and the same enroll in the Mercantile Register. The notary will deliver a first copy and writing's simple copy that it will have to be utilized in the steps following.

5. Patrimonial payment of transfer tax.

One pays in the delegation of Hacienda out of every Autonomous Region in a period of thirty working days from corporation charter's signature and 1 % of the capital stock that they mention supposes statutes. The *model* refills 600 itself for it and the first copy and writing's simple copy and the provisional CIF'S photocopy are contributed.

6. Registration in the Mercantile Register.

The inspector will request the vouchers to have paid the Transfer Tax Patrimonial, and a copy of the writing of the society. It must come true in the Mercantile Register corresponding to the domicile of the society in the term of a month (corporations) or two months (limited-liability companies) from corporation charter's signature.

Necessary step in order that the society acquire legal status and his associates' patrimony get protected in front of the creditors.

7. Legalization of the official books.

It is obligatory for all society to take determined books as they can be: Inventory and Yearly Accounts, Daily Newspaper, Proceedings, between other ones, that they must legalize themselves (receiving a sealing) in the Mercantile Register of the Province before the start of the activities,.

At a later time, they will have to legalize themselves the same within the month following to the date of Approval of the annual accounts for part of the shareholders' meeting (SA) or participants (SL).

8. Request of the code of fiscal definite identification.

If we already counted on a provisional CIF, in the term of 6 months from the expedition of this, and in any event in 30 days from the granting of the constitution else one had provisional one, we will have to come in person in administration or local tax office of our domicile for tax purposes where we will have to make a contribution: Original and DNI's copy of corporation charter, photocopy, and, in this case the provisional CIF which will be substituted immediately by a definite CIF with the same numbering.

In the event that we not count with provisional CIF, it will be now when we should pad out the *models 036 ó 037*, requesting it. In like manner, if not we are mentioned in the corporation charter, we will have to take copy of the letter of attorney in which we be given the company's performance.

Once the fundamental steps were accomplished, in order to give life to the society, let's proceed to examining the steps of functioning, before the start of the activity, necessary in order that a society face the quotidian tasks as well as all company's own obligations.

9. Analysis of dangers and critical points of control.

Analysis of dangers and critical checkpoints (APPCC) is the translation of English Hazard Analysis and critical control points (HACCP). A method of self-control is for preventing possible problems of alimentary.

Such and as we have said, the APPCC are a systematic and self-control method, do not join standard. Therefore, (LETTER C) 852/2004 is the Regulations the one that forces to all of the operators of the alimentary industry to establish and getting going programs and procedures of alimentary certainty based in APPCC's beginnings. That is, any company of the alimentary sector must establish the system APPCC stops that way guaranteeing the consumers' certainty.

7.3. DIMENSION OF THE TEMPLATE

My company will count on a head chef, a 2 head chef, and 4 kitchen assistants. Besides he will count on a deliveryman to serve at the table.

Composition and shows of the staff of a kitchen.

In a so diverse job like the one that develops in a kitchen, it does necessary to establish professional ranks, as much as the principal is the category of the establishment plus professional ranks, we are going to find and vice versa, the most important are.

- head chef. Boss of the apartment that takes care of staff's control, manufactures the menus, does the necessary orders, the rational consumption of the raw materials to obtain the maximum performance watches and the fact that the solicited dishes leave in the demanded conditions controls during the service, besides this proposes for staff promotions and layoffs, check mark work schedules, days off, dates on a vacation, watches the staff's input-output schedules, distributes the work between the brigade and it will avoid the excessive expense of electricity as much as possible, you louse up etc, combustible,.

- 2° Head Chef. You take the place of the Boss in case of absence of this, it will be taken upon oneself to supply the necessary supplies to the different departures, generally you take charge of break them up of meats and fishes, and you always will collaborate with the more departure charged of work.

- Boss of departure. The cook entrusted with is to elaborate and to season all those dishes that come out of his group of items, the elaboration of regional, regimen dishes, national and international kitchen must dominate, besides the work between the members of his departure will distribute, you will withdraw the discount store's goods and the mice prepares challenge (setting just in time), at the end of the service you will do the cleaning and you will pick up his departure's tool.

- Cook. You will have the same obligations and knowledge than the Boss of departure.

- Assistant of kitchen. Work to the cooks' orders accomplishing simple works and mechanics.

- Pastry cook. His mission is identical to give it the 2 Head Chef, but within his specialty, depends directly on the Head Chef.

- Official pastry cook. The work schedule organized by this has the same knowledge that the previous and will execute.

- Assistant pastry cook. You help in his work the official pastry cook.

- Once discount store was entrusted with and warehouse. You are your job to receive the own goods of this dependence that will have to have his okay and making out of the pertinent score points in a book control.
- Assistant of discount store and warehouse. You have the same shows than the previous.
- Scullion. It is taken upon oneself to scrub the battery of kitchen and of the spring-cleaning of the kitchen.
- Prick. He takes upon himself to wash vegetables, fishes, vegetables and of the spring-cleaning of the kitchen.
- Scrubbing brushes. The hardworking persons in charge come from the cleanliness of the tableware, glassware shop, sources on duty and cutlery.

Missions of the kitchen departures.

Basically we have four departures at the apartment of kitchen:

Salsero: Elaborate meat sauces or for meats, sauté, braised meats, boiled, stewed and his correspondent garnishments. Elaborate paellas, fishes and seafood, the more important departure come from the kitchen and it uses to be the 2° Head Chef's responsibility.

Entradero or entremetier: Prepare potions, creams, consommés, soups, dishes and garnishments of vegetables, rices, pastas and eggs.

Cold storage room: You take care of the carving-up, cleanliness and rationing of meats and raw fishes, prepare products of pork butcher's shop, galantitas, pâtés, cold dishes, salads, hodgepodes, cold appetizers, etc.

Pastry: Elaborate desserts, baker's shop, salty pastry and collaborate with the cuisine in the preparation of various dishes.

If the establishment is of big dimensions, with great work volume, they can subdivide these departures and that way we would have for example:

Potajera: The salsero's fractioning, elaborate baked barbecued beefs, meat grills and fish, you make the great fry and the correspondent garnishments of these elaborations.

Man who sells fish: The salsero's fractioning, elaborate dishes on the basis of fish, with your sauces and correspondent garnishments.

There can be the brigade's certain members that have a specific work like for example:

Regimenero: Elaborate dishes of dietary regimen and type is a figure that we found most of all at establishments of rest seaside resort or matches.

Relative: he dedicates himself about in exclusive to make out the staff's food of the establishment.

7.4. ORGANIZATIONAL CHART AND SHOWS

To being catering's company the institution will be in charge of the head chef. Besides he will count on another cook and 4 backup people of which two the ones that distribute the foodstuff to the dining rooms will be theirs.

The working day will begin the 8:00 of the morning with all of the uniformed employees, correspondingly, making a child planning of the activities that has to accomplish that day. The person in charge will be the boss of kitchen.

All foodstuffs have to be to the 12:30 elaborate and ready to be distributed.

They will be to 13:00 distributed of 12:30. If the dining room you go to directed counts with staff to give out the food, it will become the 15:30 to pick up the material. But else you count on staff, the 2 employees that they distribute the food, they will serve it and they will pick up the utensils.

To 17:00 he will come from to the washing the utensils to prepare them for the following day of 15:30.

When the dynamics accomplish an event itself you will change and you will adjust to the needs that you require the event because it will be necessary to have in account that at what time it is had to serve food.

The staff the fact that they work at the company will have to obey the standards of hygiene, in addition to be wearing an impeccable uniform, an adequate footwear and cap.

It depends on the segment to the fact that we direct the fungible you will vary, for example:

LUNCHES: Formed for boxes with sandwich, salad, fruit and drink

DINING ROOMS: Isotherm trays and plastic cutlery.

WEDDINGS: Leasing of tableware, table linen and cutlery.

EVENTS: Fungible innovator and showy.

Zones a premise of kitchen split in.

The diversity of works that they get to end in a kitchen, you do that be necessary to divide little apartments with independent works into and specialized staff, depending all of the Head Chef.

The hot kitchen: It is taken upon oneself to transform by means of heat the raw foodstuff. It is the biggest apartment and I number the one that has workers' bigger number, also uses to have the principal of fixtures. His suitable situation is the center of the kitchen, situate the rest of apartments at the lateral zones, maintaining that definitely a direct contact with almost all of them. You will have direct contact with the dining room. The hot kitchen splits into two departures, SALSERO and ENTREMETIER. Although if the establishment has a great work volume, these can be classified into another departures like for example, roaster, potajera or man who sells fish.

Between the fixtures that we go to find in this departure, the extractor fans, conditioned air machines, sinks, fireplaces, kettles, electric frying pans, salamanders, etc take part .

Cold storage room: The mission of this departure is to preserve the perishable foodstuff, to do the cleaning and to ration the raw textiles and to distribute them, you finish cooked dishes, elaborate certain dishes, garnishments and cold sauces. It is an important apartment because you administrate goods, you preserve them and deduct the maximum benefit from them. You need to count on refrigerated temperature. The installations you count with are big sinks with cold and hot water, central tables and murals, chunks, machines picadors, scaleses, etc.

The cold storage room will lie placed by the hot kitchen, but isolated for glass-like screens and it will have also direct communication with suppliers and refrigeration chambers.

The cold storage room must arrange of zones separated for meats, fished and vegetables.

Pastry: Make out products of pastry candy and salty, it is an important apartment because you take care of one part of the letter in addition to serve as support to the kitchen at certain elaborations, the pastry the kneader must be divided in two

parts, the hot and cold part, the hot part counts with ovens of floors, stoves, fireplaces, auxiliary tables, kitchen sinks,, refining plant, rolling mill, tinsmiths and every kind of utensils own of the pastry, the cold part will have refrigerators, refrigerators, ice-cream freezers, freezers, etc. She will be located in direct connection with the kitchen and in some included cases with the dining room.

Auxiliary dependences:

Reception of goods: That zone habilitated for the suppliers to discharge his goods, is those accesses they will enable the entrance of wheelbarrows without trouble and it would be supposed to have scales for the snob of the textiles.

Plonge: It is the apartment that is dedicated to the cleanliness of the kitchenware (kettles, pots, etc.), You must have communication with the hot kitchen but you will have his own zone of work, it will be endowed with big deep sinks and resistance fighters, of rustless steel, backup and shelves tables to go storing the clean material.

Quarter of vegetables: A little store whose size depends of the frequency that be acquired is products, if purchase is done every day, the premises will be smaller, in the contrary case the installation of refrigeration chambers to 6 is necessary C, and in the event of being establishments with a lot of movement, will arrange in addition to specific material for the washing of fruits and vegetables, we will so then be able to come across big sinks, potato peelers, universal, washing and centrifugal of lettuce. The quarter of vegetables it will be far away of the kitchen, but in touch with her and with the tradesmen's entrance.

Discount store: It is that zone habilitated for storage and conservation of textiles not perishable, you cook it and another apartments produces of the intervening discount store withdraw a system of vouchers, it is a person in front of this apartment (once discount store was entrusted with), that you will check the entrance of kind and his weights and she will control the rotation of the products. The illumination of the discount store will be adequate and the entrance of solar light must be avoided, you must have a good system of ventilation or if no temperature controlled to 15 C, the fact that semi-preserved, etc require refrigeration like the lactic can arrange of refrigerators for the storage

of those products. You can take at the important establishments annexed the warehouse.

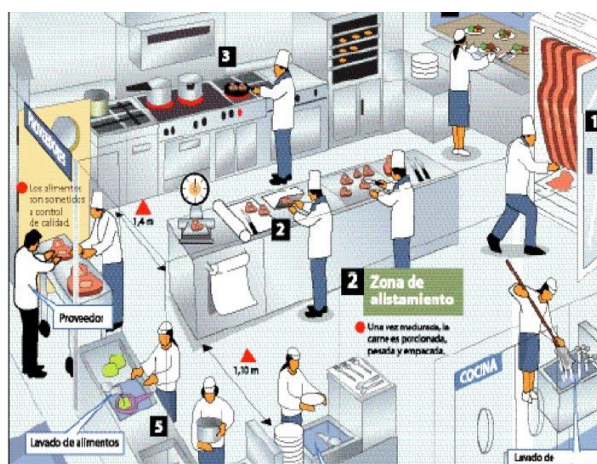
Kitchen sinks of tableware: Also you know yourself under the name of office, the ordered apartment is of scrubbing, to get dry and keeping all of the crystal material, china, rustles steel, etc., of the service of foods. You must be all right designed to make the work easy and to avoid breakings, his machinery is very specific, you will have dishwasher for glassware shop, cutlery, big water sinks, backup tables and shelves.

Clothes: Zone where after the work period, the staff changes his clothes specific of work and he lays eggs himself give it shut up, you will be located in an airy place and cool air besides it's convenient that you have showers to favor the personal hygiene and not to come out with smells and sweat acquired in the course of work. As the material will arrange of individual and benches tickets office.

Dining room of staff: The staff of kitchen will enter early in the morning and will leave to half an afternoon for this reason it is essential to have a dining room of staff, whose purpose is that the brigade of kitchen recover forces facing the service that approaches and at the same time avoiding that the staff absent himself from the installations to go for lunch.

Another dependences: There will be able to be in terms of the availability of space or no another dependences, one the Boss's dispatch is theirs, the fact that you will be located at a zone that the Boss may control himself the work of the brigade at that office from, carries another responsibilities but bureaucratic as they are the control of you command, once suppliers were asked for, composition of minutes, budgets, etc.

An example of how the kitchen would be able to be designed serializes the following:



8. FINANCIAL PLAN

8.1. INVESTMENT BUDGET

A budget has been done so that they would cost the investments that they are going to come true for the starting of the activity, that the quantity of total VAT corresponding to the aforementioned investments and his depreciation rate to take it into account to endow amortizations:

CONCEPT	VAT	Cof. Amort.	jan-13
Buildings	18%	3%	50.000,00
Technical installations	18%	33%	42.177,79
Motor vehicles	18%	20%	29.916,75
Information technology equipment	18%	25%	1.834,83
Other property, plant and equipment	18%	33%	1.472,16
Equipment	18%	25%	34.165,90
Development	8%	20%	600,00
VAT			28.770,14
TOTAL			188.937,57

8.2. FINANCING

The characteristics of the financing for the company for the first months you are next:

OWN	jan-13	feb-13	mar-13	april-13	may-13
Capital	30.000,00				

	1	2	3	4	5
BORROWED	jan-13	feb-13	march-13	april-13	may-13
Interest rate	6%				
Time (years)	10				
Non-current debt with financial institutions	160.000,00				
Quota	- 1.776,33	- 1.776,33	- 1.776,33	- 1.776,33	- 1.776,33
Amortized Capital	- 976,33	- 981,21	- 986,12	- 991,05	- 996,00
Interests	800,00	795,12	790,21	785,28	780,33
Pay on account					
balance	159.023,67	158.042,46	157.056,35	156.065,30	155.069,30

8.3. BUDGETARY PLANNING. INCOME AND EXPENDITURES

A foresight plucks up the entrances and the expenses of the 5 tender age I have had a base in and the parameters to find it in the appendix that I have attached. Here I am going to show as it would be for the six first months:

INCOMES CATERING

CONCEPT	VAT	jan-13	feb-13	mar-13	apr-13	may-13	jun-13
Sales in Valdepeñas	8%	36.000,00	22.500,00	27.000,00	31.500,00	31.500,00	40.500,00
Sales in sorroundings	8%	8.100,00	5.062,50	6.075,00	7.087,50	7.087,50	9.112,50
TOTAL SALES		44.100,00	27.562,50	33.075,00	38.587,50	38.587,50	49.612,50
VAT		3.528,00	2.205,00	2.646,00	3.087,00	3.087,00	3.969,00
TOTAL FACTURATION		47.628,00	29.767,50	35.721,00	41.674,50	41.674,50	53.581,50

INCOMES EVENTS

CONCEPT	VAT	jan-13	feb-13	mar-13	apr-13	may-13	jun-13
Sales in Valdepeñas	8%	33.600,00	21.000,00	25.200,00	25.200,00	33.600,00	37.800,00
sales in sorroundings	8%	20.160,00	12.600,00	15.120,00	15.120,00	20.160,00	22.680,00
TOTAL SALES		53.760,00	33.600,00	40.320,00	40.320,00	53.760,00	60.480,00
VAT		4.300,80	2.688,00	3.225,60	3.225,60	4.300,80	4.838,40
TOTAL FACTURATION		58.060,80	36.288,00	43.545,60	43.545,60	58.060,80	65.318,40

EXPENSES

CONCEPT	VAT	jan-13	feb-13	mar-13	apr-13	may-13	jun-13
Merchandise purchased	8%	29.358,00	18.348,75	22.018,50	23.672,25	27.704,25	33.027,75
Income tax	0%		579,06				

Leases and royalties	18%	2.500,00	2.500,00	2.500,00	2.500,00	2.500,00	2.500,00
Independent professional services	18%	70,00	70,00	70,00	70,00	70,00	70,00
Utilities	8%	1.970,00	1.970,00	1.970,00	1.970,00	1.970,00	1.970,00
Formation		1.000,00	1.000,00	1.000,00	1.000,00	1.000,00	1.000,00
Other services	18%	120,00	63,00		63,00		63,00
Interest		800,00	795,12	790,21	785,28	780,33	775,35
Insurance premiums		1.800,00					
Exceptional income		978,60	611,63	733,95	789,08	923,48	1.100,93
Social Security payable by the company		2.748,03	2.748,03	2.748,03	2.748,03	2.748,03	2.748,03
Advertising, publicity and public relations	18%	25.731,00					
TOTAL		67.075,63	28.685,58	31.830,69	33.597,63	37.696,08	43.255,05

VAT	7.622,02	2.099,44	2.381,68	2.525,32	2.836,54	3.273,76
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7.4. FORESIGHT COUNTS OF RESULTS

PROVISIONAL RESULTS STRUCTURE					
YEAR	2013	2014	2015	2016	2017
Turnover (Revenue)					
Sales	1.223.250,00	1.247.715,00	1.256.037,21	1.281.157,95	738.873,60
Cost of sales (operating costs)					
Procurements	366.975,00	374.314,50	376.811,16	384.347,38	221.662,08
Gross operating margin = B ° Gross	856.275,00	873.400,50	879.226,04	896.810,56	517.211,52
-					
Operating Expenses	-366.975,00	-374.314,50	-376.811,16	-384.347,38	-221.662,08
Staff costs	75.216,96	76.721,30	78.255,73	79.820,84	49.297,16
-					
amortization of fixed assets	31.008,02	31.008,02	31.008,02	16.603,53	9.417,81
=					
Net Operating Margin = (Profit before Taxes (EBIT))	1.117.025,02	1.139.985,68	1.146.773,46	1.184.733,58	680.158,63
-					
Financial Expenses	9.272,38	8.529,56	7.168,24	6.392,91	3.352,25
=					
Profit / Loss before Tax (BAT) = Net Income	1.107.752,64	1.131.456,12	1.139.605,22	1.178.340,67	676.806,39
-					
Income tax	332.325,79	339.436,84	341.881,57	353.502,20	203.041,92
RESULT	775.426,85	792.019,29	797.723,65	824.838,47	473.764,47

9. BARRIERS FOR MANAGING AND RUNNING THE CATERING

In October of last year, there was an article in a newspaper (“El País”) where it has analyzed the creation of a company in Spain.

Despite the cuts made by the government and new laws to promote and facilitate entrepreneurship, Spain is ranked 136th out of 185 countries surveyed by the World Bank's Doing Business 2013, being one of the countries world where it is more difficult to start a business.

To start a business, it takes 10 procedures and 28 days, a cost equivalent to 4.7% of income per capita and a minimum capital representing 13.2% of that income per capita.

That is just one of the parameters that the World Bank report takes into account when assessing the position of different countries in terms of ease of doing business. This is a procedural measure, in terms of flexibility and ease to create a company and what the report shows is that there are many less developed countries Spain where it is much easier to take that step. This ultimately is a problem for entrepreneurs as it requires a lot of time and money before starting a business that generates nothing until commissioning.

The difficulty of starting a business is still the main drag on the overall ranking of ease of doing business, in which Spain down to 44th °, behind Peru and ahead of Colombia, in a list that top Singapore, Hong Kong, New Zeland, the USA and Denmark, which recur in the top five.

The World Bank report ranks countries according to the score obtained in 10 sets of indicators, particularly from the point of view of proceedings, costs and procedures.

Spain occupies the worst position to facilitate business entry (136th), protecting investors (100th) and provide access to electricity (70th). Top marks obtained in the resolution of insolvencies (20th), facilitate tax pgo (34th), the handling of building permits (38th) and trading across borders (39th). It also has poorly in ease of getting credit (53th), registering property (57th) and enforcing contracts (64th).

Also other digital newspaper (five minutes) brings you top it off, there is a widespread risk aversion when starting a company, because very strict legislation and there is a stigmatized fear business failure, which should change and seen as an opportunity to try again.

These obstacles lead to new entrepreneurs to set up their business in other European Union countries because it is much more comfortable and cheap, for example, set up a business in the UK and in 3 hours and 71€ can be an entrepreneur.

The number of companies that were created in February was 8,644, 5.2% more than the same month last year, while the dissolution of companies rose 14%, to 2,568, according to data published by the National Institute of Statistics (INE). The balance of the second month of the year yields a worse situation for the Spanish business community in January, but we must remember that February had fewer days this year than in 2012. At the start of the year, creating companies increased at a rate of 11%, the solution of 12% after the improvement over 2012.

The capital for the formation of new companies exceeded 573 million €, 3.8% higher than a year earlier and 47% less than in January, while the average capital fell by 1.3% and stood at 66.305€. From the solutions of companies registered in the second month of the year, 73% were voluntary fusion 8.7% and 18.3% for other reasons.

In February, a total of 3,649 commercial companies increased their capital, 6.4% less than the same month of 2012, and the invested capital for these operations totaled nearly 4.835 million euros, 6.6% more than a year ago. The average capital subscribed in the share capital increased by 13.9% to over 1.3 million.

The 22.8% of the companies created in the second month of the year is dedicated to trade and 19.5% for construction. As for the companies dissolved by main economic activity, 23.3% belonged to the construction and 20.7% for trade.

Geographically, Madrid and Catalonia were the regions that most corporations created in February, with 1,891 companies and 1,661, respectively, while La Rioja and Cantabria regions were less established companies, with 35 and 63 companies. (National Institute of Statistics).

CONCLUSIONS

- Catering Spanish sector was built in 2011 by some 970 companies, which generated a number of jobs close to 57,000 workers, according DBK, a subsidiary of Informa D & B (Group CESCE).
- The business structure catering sector is characterized by the existence of a large number of operators of small and medium-sized, which coexist with a few large companies. Thus, over 80% of these companies had fewer than 100 employees, while 16% had a staff of 100 to 500 workers.
- Madrid and Catalonia gather together, about 50% of traders. Below are Valencia, which accounts for 12% of the offer, and Andalusia and the Basque Country, with 10% of the total each.
- The Catering market stood at 3,240 million euros in 2011, 0.6% more than in the previous year. Business growth in health and education segments, mainly, could offset declines in airline catering and in the high-end catering.
- The Catering market was negatively impacted in 2011 by weak economic activity, although business growth resulting from services provided to communities and train catering offset the fall in revenue in the other segments. Thus, the total turnover stood at 3,240 million €, 0.6% more than in 2010.
- The only assistance provided by the Spanish Government is granting loans with low interest.
- Despite the crisis in Spain is always a good time to take in this sector, which is a booming sector always having clear business idea.
- Requires a large initial investment but if the bills went well, in the first five years the initial investment is recovered

SUGGESTIONS

- Before conducting a business, you must have very clear ideas need to make the market research
- Catering sector in Spain has changed so much, I think that professionals are not aware. The passage of time and the perspective we will see that this trend is catching clearly.
- For me customer service, as proposed, should be more than a trend and reach transcend the overall catering. This way of working put back on the current food center customer.
- As noted M. del Mar in his book, nowadays what every employer should do in your business is to look for “customer satisfaction”
- If anyone is interested I am willing to sell my idea

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APPENDIX

APPENDIX 1. COMPETITORS IN VALDEPEÑAS

<u>RESTAURANTS</u>			
	NAME	N OF PLAZAS	OBSERVATIONS
1	Restaurant Sucot	90 plazas	Typical dishes manchegos and meat to the stone, variety of fishes and ample wine list
2	Restaurant The Sharpening	100 plazas	Marry of style manchego of a very plant with ample large windows that they give to gardens and swimming pool and. Dining room by night out in the open
3	Sale the Quintería	100 plazas	Placed at stain's typical house of field. Specialties in blood sausage of luff with egg and pinions, milky kid fried with garlics and white and dessert wine flowers of frying pan on homemade custard
4	Restaurant Albert's Inn	65 plazas	Join together creativity and tradition. Letter of market, fishes, seafood, red meats, regional dishes and seasonal stews. The principal D.O's nourished warehouse.
5	Inn Museum Valdepeñas	67 plazas	Once 10 minutes was located at tranquil zone of the downtown. Have restaurant, bar and summer's terrace. Premises decorated with museum pieces, antiques that blend in different styles
6	The Knight Commander's Sale	65 plazas	Specialties in all the typical kitchen. Picturesque place
7	Restaurant the Nobleman	400 plazas	Partridge stewed or pickled. French toasts manchegas. Fried milk. International kitchen
8	Restaurant The Tiger	40 plazas	Patés, partridges to pepper, lash of a claw and stuffed cod fish's peppers. Desserts: The parish priest's delights
9	Inn Restaurant Raymond's Corner	300 plazas	Placed at the Pear Tree's natural park. Swimming pool with gardens and greenbelt. 1 reward national and regional in food manchega
10	Restaurant six of June	40 plazas	Specialty in lamb manchego, homemade food and typical dishes manchegos
11	Restaurant Mr. T	35 plazas	Manchega cooks .
12	Real warehouses	110/380 plazas	Cook of author
13	Inn the Vineyard	40 plazas	Typical decoration manchega with scenes of the Quixote in his walls. Cook manchega and very good warehouse
14	Hotel restaurant Valdepeñas	60 plazas	Daily menus and letters
15	Restaurant Europe	80 plazas	Dish of daily tablespoon. Dishes manchegos, fresh shoulder blades of lamb roasted to the rosemary, fished

			and rices.
16	Inn Restaurant The Live Coal	45 plazas	Braised meats and dishes manchegos. Homemade desserts
17	Restaurant Saga III	80 plazas	Annoyed Codero. Homemade food
18	Super restaurant	50 plazas	Fried fish, seafood, paella, meats and chuletón. Typical dishes
19	Restaurant Large Earthen Jars	100 Plazas	Specialty in seafood and kitchen of season. Creative kitchen
20	Restaurant The Water Course	160 plazas	Typical dishes, stew and shoulder of quadrupeds. The landlady confiscates
21	Restaurant Primi 2	50 plazas	Specialties in lamb to the live coal, stirred of asparaguses and homemade dishes
22	Hotel restaurant Entreviñas	60 plazas	Free parking lot. Typical kitchen manchega
23	Restaurant Damacori	42 plazas	Homemade food, typical dishes manchegos
24	Restaurant the Diamond	20 plazas	Homemade food and typical dishes manchegos. Homemade desserts
25	Restaurant The Angel	20 plazas	Homemade food and typical dishes manchegos. Homemade desserts
26	Hotel Restaurant Seen Happy	60 plazas	National food and manchega. You offer groups. Easy parking lot. Private dining room. You pull out especial menu Of the Quixote
27	Hotel restaurant Flor of the stain	70 plazas	Codero, roast pig and homemade desserts.
28	Hostelry Restaurant Archetypal Madrilenian	120 plazas	Specialty in milky little pig, rabbit to little garlic, kidney beans and baked lamb.
29	Hostelry Restaurant Your House	300 plazas	Specialty in potion manchego, broth, pickled partridge and milky shoulder blade
30	Coffee shop Sabeco Agespaña	50 plazas	Table d'hote. Summer's terrace
31	Marry Nico	20 plazas	Homemade kitchen
32	Burguer King	90 plazas	Chain of fast restoration specialty in hamburgers
33	Restaurant the Appetizer	100 plazas	Mexican food
34	Telepizza	45 plazas	Ed enlarges variety pizzas. Home delivery service
35	Italian restaurant Pizzería abacus	70 plazas	Mediterranean kitchen
36	Chinese Restaurant	90 plazas	Cantonesa cooks and of Shangai

	Great Mandarin		
37	Xu Matches Chinese Restaurant	100 plazas	Oriental kitchen
38	Picaesso	80 plazas	Fast food. Home delivery service.
39	Living rooms capitol	360 plazas	I enlarge parking lot for buses
40	Living rooms The Old Big House	500 plazas	Living rooms for convections. Typical dishes manchegos: Broth, little barbecued beef, gruel, little pig, partridge, etc.
41	Warehouse Museo	140 plazas	Guided visitors groups. Lunches
42	New Real Living Rooms	300 plazas	Living rooms for groups and convections.
43	Living rooms of weddings and restaurant	750 plazas	Living room of weddings and celebrations in general.

APPENDIX 2. EXAMPLES FOR MENU

GERIATRIC MENU

DAY	BREAKFAST	LUNCH	SNACK	DINNER
MONDAY	Tea. Buttered whole meal bread. Fruit juice.	Vegetable stew of vegetables. Grilled fish. Fruit	Orange Juice and Dried fruit.	Varied salad. Cottage cheese. Fruit
TUESDAY	Yogurt with cereals. Fresh fruit.	Mixed salad. Loin with peas. Yogurt.	Yogurt and fruit.	Spaghetti to the pesto. Fruit
WEDNESDAY	Milk. Whole meal bread spread with tomato, olive and ham oil. Fruit juice	Varied salad. Kidney beans stew. Fruit.	Apple	Vegetables cream. grilled cuttlefish. Fruit.
THURSDAY	Fruit juice. Whole meal bread with ham and cottage cheese.	Rice with mushrooms, tomato and au gratin cheese. Fruit.	Curd and dried fruit.	Omelette. Salad. Fruit
FRIDAY	Milk, integral cookies and fruit.	Roast chicken. Salad. Fruit.	Fresh fruit.	Vegetables cream. Ham crepes and cheese. Yogurt.
SATURDAY	Yogurt with cereals. Fresh fruit.	Vegetables puree. Stewed meat vegetables. Fruit.	Wholemeal bread with cheese. Juice.	baked fish. Fruit.
SUNDAY	Milk.	Varied salad.	Yogurt.	Omelleteof spinach

	Whole meal bread with butter. Fruit juice	Cannelloni. Fruit.		and prawns.
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CHILD MENU

DAY	BREAKFAST	LUNCH	SNACK	DINNER
MONDAY	Cereals with milk to chocolate. A fruit piece and a toast with a slice of ham.	Squids in his sauce with boiled rice and custard of dessert.	White wash with cookies.	Turkey's sandwich and chocolate mousse.
TUESDAY	Fruits milkshake with muesli chocolat and a banana.	Macaroni with cheese, tomato and tuna fish. Fruit salad of dessert.	Liquid Yogurt and snack of bread of seeds with turkey.	Vegetables cream Grilled turkey's fillet with salad of tomato and cucumber. Bread and season's fruit.
	Milk with cereals and cookies, fruit salad and bread with marmalade.	Grilled grouper with cooked potatoes and salad of lima beans	Sausage snack and a little cheese.	Zucchini, salad tortilla of salmon and cheese feta and cream sandwich of chocolate of dessert.
THURSDAY	Natural- orange juice, milk with chocolate and cereals type corn flakes	Baked veal's tape with potatoes, peppers, tomato and onion of garnishment. Fresh dessert strawberries.	Three chocolate ounces in bread and two little cheeses.	Carrot and leek puree with sippets and yogurt of fruits of dessert.
FRIDAY	Natural fruits and cereals and glass of milk milkshake with cocoa.	Lentils with sausage, potato and pepper Chocolate mousse	Toast with tomato and an oil little jet and oregano	Homemade tuna fish's pizza, tomato mozzarella and green olives. Mecadonia of fruits
SATURDAY	Buttered bread and marmalade, natural yogurt and natural fruits juice	Rice salad, avocado and raisins. Orange	Cream snack of chocolate and hazelnuts	Noodles with Parmesan cheese. Peach in syrup with custard.
SUNDAY	Cereals with milk, juice of natural orange and yogurt with berries	Chards fried lightly in an open pan with ham and sippets. Liver beefsteak of pig with potato chips. Fresh fruit	Tuna fish's snack	Rice salad with tomato, carrot, tuna fish and egg. Bread with tomato and virgin extra oil and fruit piece.

APPENDIX 3. FINANCIAL PLAN

ECONOMIC AND FINANCIAL PLAN

This paper quantifies the initial investments are going to need to start catering business.

Although the initial investment required to start a catering business will depend on a set of variables (type of business, legal form adopted, location, square footage refurbishment, equipment needed, type and quality of furniture and decoration, etc...), provides a first approximation that can provide guidance:

<u>Constitution of SL.</u> If established as a sole trader, this cost would be reduced to less than 100 €.	3.500€
<u>Rent: 1 year local 100 m2</u> This cost has been calculated based on a rent 15 € / m2, although this figure may vary, either upward or downward, depending on the municipality, municipal district, neighborhood or even street you will find the place you want rent.	15.000€
<u>Project and municipal licenses</u> This cost will depend on the rates established in the town where you want to place your catering establishment and the size of the project.	3.000€
<u>Refurbishment</u> It depends on the type of business you are going to start, the size of the works to be performed and selected qualities. It has been taken as the basis for calculating the price of 250 € / m2.	25.000€
<u>Furniture, decoration and equipment</u> Depend on various factors such as: type of catering business you are going to put in place, the local capacity, quality of furnishings, decorating style, required equipment (kitchenware dining, kitchen appliances, industrial appliances, refrigerators, stereo, retail terminals, cash registers, etc..).	30.000€
<u>Insurance</u>	1.000€
TOTAL	77.500€

Fig. 4. Investments required to start a catering business. (Authors)