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Chic Cafe (Belgium)

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CHIC CAFÉ

Introduction

Evelyn looked at the clock – it was only 5:00 AM. She was awake after a very restless night. It was as if her mind was in overdrive; she was just anxious to go and see the location of her new shop. Knowing that she would not be able to fall asleep even if she tried, Evelyn got up and started going over the list of things she had to do later that morning. She took her camera out of a drawer and placed it in her backpack so that she would not forget it as she would need it later. Over breakfast of coffee and a croissant she continued to jot down in her notebook everything that she had thought about during her sleepless hours, and had even started a new page for every type of activity so as to keep her ideas organized: menus, suppliers, equipment, prices, nutrition, décor, seating, lighting, etc. Slowly the morning began to dawn and Evelyn knew that the time had come for her to meet her future. It was still only 7:30 AM as she strolled across Grand Place towards Gare Centrale and even though it was just a 15 minute walk to her destination, it seemed like an eternity for Evelyn. She was on a mission – to check out the shop that her father had told her about and to assess its potential as a location for her new business idea.

Le Bon Pain

Le Bon Pain is one of Brussels' oldest bakeries. Antoine and Louis had bought it as an investment in the early 1980s. However, over the last few years Louis became increasingly frail and it had become increasingly difficult for Antoine to manage it alone. They had kept it pretty much as they had bought it, and only did enough to comply with the fire regulations. Evelyn's dad Ronald was a diplomat for the American government and a frequent visitor to Brussels. He regularly stayed at the Amigo Hotel just a few blocks away from the shop, and would frequently pass it on his way to and from the hotel. Over dinner one night, he was talking with Vincent Jeffrey, who happened to mention that the owners of Le Bon Pain were tired and wanted to sell. However, they did not want to make the sale public and they wanted to help some young person with drive and an innovative project. Vincent remembered Ronald had told him that his daughter Evelyn was studying in Brussels and really wanted to launch a new concept café in the

city. Vincent and Ronald thought that Le Bon Pain's location would be idea for such a venture. In addition, Antoine and Louis wanted to be able to admire the new shop once it was done, and to be proud of the fact that they had helped make someone's dream come through.

Genesis of Chic Café

A few days after his meeting with Vincent, Ronald had dinner with Evelyn and told her about the possibility that a suitable retail location might become available for her business idea. Evelyn could hardly eat her dinner such was her exhilaration and excitedly she started bombarding her father with questions and ideas. She would first have to decide if the location was right for the idea and she needed to get the "feel" of the place immediately. She also had a list of questions she wanted to ask about the shop.....lots of questions. She had even thought of a name for the business (Chic Café), and she had already identified where she could get some help to validate her project and where she could go to pitch her venture proposal. Previous research that she had undertaken had revealed that the Belgian Venturing Association, Business Angels Connect (both of which were private organisations), and Brustart / Brusoc (a public business development agency) were all organisations that helped people with their business proposals. She would go to meet them tomorrow, immediately after she visited the shop.

Evelyn also knew that another significant challenge awaited her – she would need to convince her study group that it was worth taking the plunge, and that they could succeed if they put their hearts and heads into the project. As part of an Entrepreneurship class on their MBA program, everyone in the class was asked to come up with three ideas for starting a venture. After much discussion, Evelyn's idea for a new concept café appealed to the group; they had particularly agreed to it because it was something that Evelyn had always dreamed of doing. While the rest of the group were just friends and had different interests, they all loved coffee and had a passion for challenges. They were a very mixed bunch culture-wise. However, they immersed themselves in Evelyn's idea and they were so convincing in pitching it to the class that they were judged as the team with the most original idea.

Evelyn Montfort was an American, and a believer that a good idea depends on the right concept at the right time in the right place with the right people. While she thought that her idea of Chic

Cafe was good, she was surprised by the response of the class and of the professor. Evelyn seemed to underestimate her leadership skills and her ability to sell her idea to a group and to get them “on board.” As a child in New York, she would often get her friends to participate in her various chemistry projects, one of which won a state championship. Evelyn had majored in foreign languages (French, Spanish and Italian) at school and had undertaken two internships at the United Nations. It was during her last internship that she decided to come to Brussels to study.

The team in the MBA class was composed of five students who had not known each other before they started the one year intensive program. Six months earlier, Evelyn had never met these people and now she was considering starting a business with them! That’s how these intensive programs work, as quickly everyone gets to know everyone else. They take mostly the same courses with the same professors, they endure the same struggles with time management (too much work in too little time), suffer from lack of sleep, tolerate various problems on some courses, and socialise together on weekends. Through these shared experiences, the cohort builds a camaraderie that gets them through the year, with connections and friendships that will last a lifetime. But Evelyn primary concern was not about the present but rather what to do for the next few years after the program is completed.

While taking the Entrepreneurship class, their professor Rogé had brought in a panel of entrepreneurs to talk about their experiences in starting businesses. One of the speakers was José, a coffee and cocoa merchant who had been referenced by the World Trust as a trusted producer that practised organic farming. José was seeking to expand his business in Europe as part of the EU initiative to promote Fair Trade. He chose Brussels, the capital of Belgium, because of its role in the EU and because he wanted to be close to the decision makers at the European Commission. José was able to supply the European market with the finest quality organic coffee and cocoa from South America. In addition, José had established a relationship with a local co-operative in the Ivory Coast that was also able to source high quality organic cocoa throughout West Africa. During his presentation to the class, José explained that he was seeking to grow his venture and that he was willing to work with anyone in the class that had any ideas for coffee and cocoa. This was a message that met with an idea that Evelyn had been toying with for many years.

Reflecting the multiculturalism of Brussels, the five students on the team had origins in Italy, China, Germany and France (in addition to Evelyn, an American). Lucca was of Italian origin. He grew up in a family that had a lot of experience in the restaurant business. His father Grillini had worked in the industry for over 15 years managing a chain of restaurants, and one of his uncles (on his father's side) was somewhat of a culinary enthusiast and had taken lots of courses at some of the world renown cooking schools in France, Italy and the USA. Grillini had transmitted his good taste for fine Italian food to his children. While Lucca was growing up, he would help his father in the kitchen, and would be very proud when his father told their guests about what he had done for the meal. He was very keen on cooking, had taken several cooking classes, and had learned the art of home-made ravioli.

Bin's background in a family business in China gave him insights into what it was like to run a small family business. While he felt connected to his parents and to the business, it was really the financial aspect that interested him. A big reason for him being in Brussels was to gain more knowledge of finance, with the hope that someday he would return to China and use these skills to expand the business into more than a small, family enterprise. With his excellent grades on his finance, economics and statistics courses, he was often sought out for his financial acumen on group projects. When it came to tea, Bin knew what those three letters meant. When the group got together to work, he would occasionally practice the traditional Chinese tea ritual which he had learned from his grandparents.

Cléa was from France and had a passion for gourmet foods and preferred the finer tastes of life. She was involved in a variety of campus and professional clubs, and was always organizing and leading projects. Very personable and with an artistic flair, she had taken to experimenting in the kitchen as a young adolescent. At one time, she had even thought of becoming a chef and would often read recipes. She loved experimenting with chocolate and had become quite good at it. Cléa's dad was involved in international business and had extensive business contacts in Latin America, especially in Brazil and Columbia. Once, her dad had taken her on tour of a culinary institute that was ran by one of his business acquaintances, and she was fascinated by the studios

that showed the various techniques of ‘Art de la Table’, and she had attended every gastronomy and hospitality exhibition that she could.

The German member of the group was Norbert, who was stereotypically organized and efficient. His focus on supply chains led him to undertake an internship in a large Finnish retailer over the summer, during which he learned much about supplying fast moving consumer goods and perishable items. He worked on implementing an advanced automated inventory operations systems as an intern, and hoped to continue that work upon graduation.

Brussels – A City Made for Chic Café

Generally recognized as the capital of Europe, over time Brussels has become the administrative centre of many international organizations. Brussels is the third ranked city globally in terms of the number of international conferences it hosts, thereby becoming one of the largest convention centres in the world. The presence of the EU and the other international bodies has led to the existence of more ambassadors and journalists in Brussels than in Washington D.C. (USA). A large number of international schools have been established to serve this market and there is a strong international mix to its many bars and restaurants. Indeed, the ‘international community’ in Brussels numbers at least 70,000 people¹, and over 2.7 million hotel room nights were booked in 2005 just by tourists from EU15 countries².

Tourism is one of the major revenue earning industries of Belgium. The fact that the country has excellent accessibility from the surrounding areas also contributes to the popularity of tourism in Belgium. Brussels has a population of approximately 1.1 million and the languages spoken are Dutch, French and German, as well as Flemish and Bruxellois. It is estimated that around 6.7 million people from around the world make their way to this fascinating country from across the globe each year. However, the bulk of the influx of tourists comes from the neighbouring countries the Netherlands, France, Germany and the United Kingdom³. Brussels boasts nearly 2,800 restaurants, a number of high quality bars, cafés, bistros, and the usual range of international fast food chains. The cafés are similar to bars, and offer beer and light dishes, while

¹ <http://en.wikipedia.org/wiki/Brussels>

² Jansen-Verbeke, M., Vandenbroucke, S. and Tielen, S. 2005 “Tourism in Brussels, Capital of the ‘New Europe’ - International Journal of Tourism Research 7: 109–122.

³ <http://www.kwintessential.co.uk/articles/article/Belgium/Belgium-Tourism/1927>

coffee houses are called the Salons de Thé. Brasseries are also widespread, and usually offer a large number of beers and typical national dishes. Apart from the famous dish of mussels and fries ('moules frites'), Brussels is also well known for its waffles and is considered a global hub of chocolate and pralines manufacturers. Numerous friteries are spread throughout the city, and in tourist areas, fresh, hot waffles are also sold on the street.

The Chic Café Concept

As Evelyn walked quickly, her mind kept reinforcing the positives of her concept. Coffee and tea were among the most consumed beverages in the world, with the pleasure of these beverages crossing all cultural, political and economic lines. It was Evelyn's vision that Chic Café would offer an exclusive selection of world famous high quality coffees, teas, crepes, waffles, cakes, cheeses and chocolates. For example, Chic Café would present brands such as Neuhaus, Leonidas and Godiva, along with lesser-known (in Europe) but outstanding chocolates based on centuries-old cocoa recipes from Latin America. For Evelyn, Chic Café's mission was to offer high quality drinks and pastries from around the world in a comfortable, inviting and stylish environment.

Just before arriving at the shop, Evelyn suddenly decided to stop to map out the surroundings of the location. Stopping at McDonalds, Evelyn bought a coffee and sat at a table on the sidewalk and started reviewing a tourist map that she brought with her. The location of the shop was ideal. Nearby was Grand Place (the heart of the Old Town) in which was located Stadhuis van Brussel (Town Hall), one of the most beautiful examples of gothic architecture in Belgium. The flower market is held in the magnificent setting of Grand Place every Sunday morning. Within a radius of a five-minute walk were the Palais des Beaux Arts de Bruxelles (the Fine Arts Museum of Brussels), the Gare Centrale (Central Bus / Subway station), Bibliothèque Royale de Belgique (Royal Belgium Library), the Eglise Notre Dame de la Chapelle (the Notre Dame of Chapelle Cathedral), the world-famous Manneken Pis statue, le Parlement de la Région de Bruxelles-Capitale (the Brussels Regional Parliament), La Bourse shopping mall, and the many shops and offices. In Evelyn's mind, if ever there was a place for a Chic Café, this would be it as the people passing nearby would be numerous.

Next, she went over the list of things she felt that she would need for the business. The list of equipment for the kitchen was extensive: pasty ovens, proofing ovens, work tables, dishwasher and sufficient refrigeration space. This was in addition to structural commercial kitchen fixtures such as ventilation, plumbing, electricity, fire protection but she was hoping that the shop would have most of these items already in place. Then there were appliances like mixers, pastry pans, cookie cutters, and the racks for pans, proofing and cooling. And she would need the finest coffee makers available, probably best if they were from Italy. Evelyn also knew that she would need funds and help with her plan, and noted the two additional agencies she had heard about that assisted entrepreneurs: Cercle des Jeunes Entrepreneurs de Belgique and The Brussels Enterprise Agency.

The Circle of Young Entrepreneurs of Belgium (Le Cercle des Jeunes Entrepreneurs de Belgique) is a business unit within the Circle of the Lake, a private association that brings together 650 active Belgian business executives and professionals who share one objective – Launching Businesses (Vouloir Entreprendre). Within this perspective, the Circle of Young Entrepreneurs of Belgium was created with the aim of promoting the spirit of entrepreneurship among students who had completed their Masters degree. In addition to participating in activities of the Circle of the Lake, the CJEB had a network of professionals that mentor and assist entrepreneurs in starting their businesses. The CJEB also organises several events and activities every month to help promote and develop entrepreneurship among young adults. It is widely regarded as a key resource for entrepreneurship in Belgium.

The Brussels Enterprise Agency (BEA) is a key strategic regional partner for Brussels-based businesses. It offers high-quality, timely and appropriate business information and tools to foreign investors, local start-ups and SMEs and provides them with support in areas such as starting up, financing, public grants, town planning regulations, environmental permits and other formalities. With its extensive knowledge of all business support services in Brussels, BEA is the main gateway to find the suitable public or private partners. BEA also encourages business competitiveness through innovation and internationalization and gives intensive support to promising entrepreneurship projects or businesses, or that are of critical or extreme importance to the Brussels-Capital region, particularly in the areas of life technologies, ICT, green technologies

and sustainable construction. BEA's advice and services are free of charge and independent. BEA is publicly funded by the Brussels Regional Government and is also known as the "Agence bruxelloise pour l'Entreprise or ABE (French name), or "Brussels Agentschap voor de Onderneming" or BAO (Dutch name).

The BEA has as its mission to work in the interests of business, with a view toward participating actively in the economic development of Brussels. In doing this, it abides by the following principles:

- Confidentiality: information pertaining to company strategies contained in clients' files is kept strictly confidential;
- Free of cost and accessibility: there is no charge for services furnished, and thus BEA is accessible to everyone regardless of budget;
- Neutrality and objectivity: BEA guarantees that it is completely committed to finding the best solution for every request;
- Transparency: BEA's work data and methods are open for scrutiny by its stakeholders;
- Respect for the individual: regarding its personnel as well as those with whom it does business, the BEA respects all individuals equally, regardless of ethnicity, age, gender or handicap status;
- Respect for the environment: the BEA is dedicated to taking and following steps throughout its organisation to better respect the environment.

Evelyn knew that these organisations were very helpful to young people but that it was critical that she had a clear idea of her business concept before she approached them as otherwise they might perceive that she was not professional in her business activities.

Developing the Concept

As Evelyn sipped her McDonald's coffee, she came to the realisation that for the idea to succeed, Chic Café would need to stand out in the crowded market. Everything had to be distinctive, from the location to the décor, the menu, the ingredients, the servers, and the price. She had already decided that only organic ingredients would be used in the café, even if it meant higher costs. She believed that in this way she could ensure that the ingredients are of the highest quality and that the final products would be delicious and healthy. Her vision was about finding and using the

very best, in a way that is good for all. She thought about chocolate (Belgium, Dutch, Swiss) and cheeses (local organic sheep, cow and goat cheeses), but also had to source high-quality organic flour, milk, butter, eggs, fruits, nuts and sugar. To do this right, she also had to go deeper, into finding the best salt, yeast, baking powder, the right type of quality oils (e.g. olive, canola, peanut). Evelyn knew what she wanted and since she was good at chemistry and cooking, she believed that her understanding of the properties and reactions of various chemicals and compounds essential for successful baking would prove beneficial to the business. Understanding the chemical composition of the various ingredients used in bread dough, for instance, can help provide insight into why breads rise (or do not rise) and what conditions result in the best yeast and breads. Additionally, with the advent of modern molecular gastronomy techniques, chemistry is even more important for cutting-edge pastry design and dessert construction. Indeed the work of a pastry chef was a highly skilled position (see Appendices 1 and 2) but Evelyn felt that she would be capable of meeting the challenge. The concept that Evelyn had fixed in her mind was to offer exquisite food and drinks utilizing organic, fair trade products. Pastries, muffins, waffles, tarts and cakes would be available for in-house consumption or for take-away (see Appendix 3). Orders could be called in by phone, and specialty products could be ordered 24 hours in advance. In addition to in-house consumption and take-away, Evelyn believed that there was a great opportunity to sell as special orders the variety of cakes sold in-house, and even customize them for birthdays, anniversaries, retirements or other special events. She hoped, in time, to become a source for pastries and cakes for local companies or groups.

Conclusion

With all these ideas going through her head, all her notes and her financial projections (see Appendices 4 and 5), Evelyn eventually walked into the shop and having taking a minute to look around, she knew immediately that she had found the home for Chic Café. As the thrill of future dreams welled up inside her, she started snapping pictures - up, down and around. She knew that she faced an enormous challenge and that the first of these was to convince her MBA team to join her. She had many questions to ask the owners and so she went to introduce herself to them. What would be the open and closing hours? How many staff would be required? Is the size of the shop right? What number of tables should she have? Is there a proper display for the goods? Evelyn would have to make many decisions before she could properly assess the feasibility of her

concept but she knew she could make the concept work while the finances would take care of themselves.

Appendix One

Being a Pastry Chef⁴

Being a pastry chef is hard work, with so many things to remember about temperatures, sugar and caramel and other delicacies bake to, it is important to be aware of what you are doing at all times. Here are a few of the most recognized chefs that have made their mark in the pastry world. If you have a dream to ever become a pastry chef, you should study their work diligently¹.

One of the most recognized pastry chefs, the king of pastry- really, was Antonin Careme. He started pastry chef school when he was a young boy and has been known as the creator of high cuisine in the French food world. Careme was known for his fancy sugar work and was actually the inventor of caramel as we know it. He worked under many famous chefs throughout his time, and even managed his own shop for a brief run. His life's works and practices ranged widely from trivial to practical. Such as the invention of the toque, the famous French hat that all chefs and baker's wear, after having many people complain about hairs in their food, he thought that it would be a good idea to cover the hair so that it was not getting into the food. He also wrote several books on pastry work and French cooking.

Following the success of Careme, Gaston Lenotre was the next most recognized pastry chef when he recognized that the public was looking for fresh ingredients and items that were continuously made fresh. Wanting to create a lighter dish for something new and inventive, Lenotre started introducing mousses, and other more airy sauces to the world and not the thick cream based desserts that people had grown accustomed to. He was most famous for introducing fruit to the pastry world using compounds and essences that others had not even dreamed of. He brought tropical fruits to France that they had never even heard of like the kiwi. His passing was hard on many as there were so many things that he had left unfinished, such as a line of chocolates that he was working on.

Chef Jacques Torres is a very recognized pastry chef for several reasons, but one that stands out to many. In 1996 he designed the French Culinary Institute's Classic Pastry Arts program that has brought much light to the institute. In 1986, he became the youngest chef ever to win the

⁴ <http://www.becomeapastrychef.com/recognized-pastry-chefs/>

prestigious Meilleur Ouvrier de France Pâtissier competition. If it had not been for Jacques Maximin giving him a position and allowing him to work with him all over the globe, this may never have been possible. In 2000, Chef Torres opened his own chocolate shop in Brooklyn where he spent his days creating chocolate pastries and candies. In 2004 he added a chocolate factory in New York City where he processes his own cocoa beans and turns them into chocolate bars, right before your eyes.

Appendix Two

What It Takes to Become a Great Pastry Chef⁵

Attaining the pinnacle of success in the culinary world is a challenging endeavor. It takes patience, persistence, and a healthy portion of raw talent in order to achieve fame and fortune as an executive pastry chef. The culinary profession is highly competitive and reaching the highest levels of success is usually the culmination of a lifetime of work; however, there are certain traits that the great pastry chefs share that are essential for aspiring stars in the culinary field.

Technique

Whether self-taught, gained through on-the-job apprenticeship and training, or learned in a pastry chef school, proper technique is essential for achieving the best results with delicate pastries and desserts. Understanding the proper temperature and correct rolling techniques and baking methods is an essential part of the pastry-making process. By mastering the fundamentals, pastry chefs can gain a broader awareness of the underlying principles behind the methods they use to derive the desired results.

Creativity

The best pastry chefs innovate and create new and exciting ways to use the same basic ingredients. Whether this creativity is expressed through artistic touches and new forms, or simply by adding the perfect touch of spice to improve an existing favorite, pastry chefs push the envelope and produce new and exciting desserts for their customers. Cutting-edge techniques like molecular gastronomy have opened up new opportunities for pastry chefs to rethink how they prepare food; this, in turn, has helped spur demand for traditional pastry chefs and increased awareness of the profession as a whole.

Persistence

A true pastry chef is committed to his or her craft even in the face of failure. Every chef makes mistakes; learning from those mistakes is the first step in gaining experience, a prerequisite for

⁵ <http://www.becomeapastrychef.com/what-it-takes-to-become-a-great-pastry-chef/>

any executive pastry chef. A willingness to take risks, make mistakes, and treat those mistakes as learning experiences is an essential component of the characteristics exhibited by the great pastry chefs of the world.

Confidence

The ability to motivate a team and inspire loyalty and dedication on the part of kitchen staff is a hallmark of a great leader. At the highest levels, executive pastry chefs are dependent on the hard work and commitment of their staff in order to execute the planned menu properly and produce outstanding results. It is difficult to inspire confidence in others, however, if you are not confident in yourself and your own talents and abilities. Developing self-confidence is an essential step toward becoming a world-class pastry chef and manager in the kitchen.

Talent

To truly become a pastry chef you must have ambition, drive, persistence, and outstanding technique; however, they also have something that is not so easily defined. Talent can come in many forms, from a highly-developed palate to an innate understanding of flavor profiles to a highly-creative imagination. Whatever the secret ingredient is, it sets these pastry chefs apart from others and propels them to the highest levels of success in the culinary milieu. For the talented few who combine great technique with exceptional natural talent, the highest ranks of the culinary world await their arrival.

An excellent pastry chef is a master magician. They can take simple ingredients and transform them into the most decadent and beautiful treats on the planet. First and foremost, you must possess the desire to bake. Baking in your kitchen is all fun and pretty. However, most bakeries open at 6 a.m. All of those little pastries and loaves of bread are ALREADY baked, by the man who came in at 4 a.m. to bake them. The day doesn't end at 6a.m., when the bakery opens, either. He is now on his feet, lifting heavy pans out of the ovens. You have to be able to be on your feet for hours. Most pastry chefs work 55 hours a week or more. You really must have an intense passion for this job. Perhaps you think you're just going to be a pastry chef for the dinner/dessert crowd. You want to be an "independent contractor" pastry chef of sorts. This leads to the next point. Everybody needs to start somewhere, and it usually isn't at the top.

Even if you have the opportunity to attend the best culinary institute in the world, you will still need to have on the job training. This can be done in the form of an internship, if you attend a culinary or pastry chef school. If you already work in a bakery, you are meeting this requirement. A pastry chef is different from a baker in that the word “chef” means “boss” or “chief”. Therefore, another skill that you will need to possess is that of a manager. You will be managing those who work for you, modeling your craft and instructing them in daily tasks. You will also be a customer liaison, filling custom orders and developing relationships. Customer service is extremely important. Every service business depends on customer loyalty as a solid foundation. Customer opinion and feedback is key to growing a successful business. You must be able to listen and handle constructive criticism, as well as accept accolades with grace.

Pastry chefs spend hours experimenting with a recipe until the ingredients come together just right. This requires a lot of knowledge when it comes to the science of ingredients. Exact measurements and formulas are often used by pastry chefs in their kitchens. As much as their profession is an art, it can become an exact science. It requires patience and skill. As previously noted, this can only be attained through culinary art education, or on-the-job training. Being a pastry chef requires the ability to continually maintain delicate balance: the balance of science and art, and the balance of self discipline and self indulgence. Being a pastry chef is a true labor of love.

Appendix Three

Menu

Organic Pastries

- Organic muffins – chocolate and organic fruit
- Warm Belgian waffle
- Baked chocolate chip scone
- Baked cheesecake
- Fruit crumble with cream
- Slice of chocolate 'bombe'
- Slice of chocolate tart
- Tarte Tatin with cream
- Pavlova with berries & cream
- Granola 'Parfait' with yoghurt & fruits
- Chocolate Fondant square
- Scone with jam & cream
- Chocolate brownie (flour free)
- Biscuits selection
- Chocolate cookie
- Carrot cake
- Ginger cake
- Coconut & passion fruit cake

Individual Tarts

- Espresso chocolate
- Lemon
- Strawberry, Raspberry, Mixed berry
- Normandy apple
- Plum, Pear, Treacle tart (with cream)

Cakes

Chic Café would produce two sizes of large cakes: 9" round tin for 8 people and 10" square tin for 18-20 people, in addition to any of the below as bespoke occasion cakes in any size:

- Strawberry sponge
- Pavlova with berries and cream
- Carrot cake
- Chocolate sponge
- Coffee and walnut
- Flour free rich chocolate cake

Tarts

- Tarte Tatin- 27cm serves 8
- Fruit tarts- 30cm serves 8
- Lemon- 30cm serves 8
- Pear or Plum- 30cm serves 8
- Chocolate- 30cm serves 8

Hot Beverages

- Pot of coffee
- Espresso / Macchiato
- Americano
- Cappuccino / Latte
- Hot chocolate / Moccacino
- Assorted organic tea (Breakfast, Earl Grey, Fresh mint, Green)
- Organic herbal infusion (Mint, Chamomille, Red fruits)
- Organic milk (whole and skim)

Cold Beverages

- Iced coffee
- Iced cappuccino

- Iced moccacino
- Organic milk
- Iced organic tea (Lemon Breakfast, Green or Red fruit)
- Mineral water
- Freshly squeezed orange juice
- Homemade freshly pressed juices (no added sugar) such as 'Carrot, apple, pear & parsley' and 'Pineapple, melon, apple & mango'
- Homemade limeade with mint
- Organic tomato juice
- Organic Apple, Apple & Pear, Apple & Ginger, Raspberry Lemonade, Ginger beer, Elderflower

Appendix Four
Profit and Loss Projections

PROFIT & LOSS	2012	2013	2014	2015	2016
(,000€)					
SALES					
Regular	90.0	180.0	300.0	412.5	495.0
Custom	60.0	132.0	225.0	324.0	510.0
From Operations	150.0	312.0	525.0	736.5	1005.0
COGS	45.0	87.4	136.5	176.8	221.1
CONTRIBUTION					
MARGIN	105.0	224.6	388.5	559.7	783.9
loyalty program	0.9	1.8	3.0	4.1	5.0
GROSS PROFIT	104.1	222.8	385.5	555.6	779.0
FIXED COSTS					
Personnel	120.0	160.0	200.0	240.0	280.0
Rent & utilities	50.0	50.0	50.0	50.0	50.0
Prof. expenses (Legal, accounting)	20.0	7.0	7.0	7.0	7.0
Sales & Distribution	1.2	1.2	1.2	1.2	1.2
Marketing, promotion, PR	6.0	6.0	6.0	6.0	6.0
Other operating/admin expenses	3.0	3.0	3.0	3.0	3.0
Sum: Fixed costs	200.2	227.2	267.2	307.2	347.2
EBITDA	-96.1	-4.4	118.3	248.4	431.8
Depreciation of fixed assets	20.0	20.0	20.0	20.0	20.0
interest expense	8.0	8.0	8.0	8.0	8.0
tax – National 20%	0.0	0.0	23.7	49.7	86.4
tax – muncipal 10%	0.0	0.0	11.8	24.8	43.2
EARNINGS AFTER TAX	-124.1	-32.4	54.8	145.9	274.2

Appendix Five
Sales detail

	2012	2013	2014	2015
Days/week	6	6	6	6
Hours/day	10	10	10	10
weeks per year	50	50	50	50
customers per hour	10	15	20	25
sale per customer (euros)	3	4	5	5.5
custom orders/day	1	2	3	4
sale per custom order (euros)	20	22	25	27
COGS %	0.3	0.28	0.26	0.24
Personnel	3	4	5	6
Average annual wage (000)	40	40	40	40
