

Ministry of Science and Higher Education of the Russian Federation  
Federal State Autonomous Educational Institution of Higher Education  
educational institution of higher education  
**"NATIONAL RESEARCH  
TOMSK POLYTECHNIC UNIVERSITY  
YURGINSKY INSTITUTE OF TECHNOLOGY**

Yurga Technological Institute  
Training direction 38.03.01 "Economics"

**BACHELOR'S FINAL QUALIFICATION WORK**

<b>Work theme</b>
Designing a project for the creation of a children's developing center

UDC 005.411:061.2:373.03

Student

<b>Group</b>	<b>Full name</b>	<b>Signature</b>	<b>Date</b>
O-17B81	Tomilova Evgenia Alekseevna		

Leader

<b>Position</b>	<b>Full name</b>	<b>Academic degree, title</b>	<b>Signature</b>	<b>Date</b>
Docent UTI TPU	Politsinskaya E.V.	PhD, Docent		

**CONSULTANTS:**

Under the section "Social responsibility"

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**ADMISSION TO DEFEND:**

<b>Position</b>	<b>Full name</b>	<b>Academic degree, title</b>	<b>Signature</b>	<b>Date</b>
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## EXPECTED LEARNING OUTCOMES

Competency code	Competency name
<b>General cultural competences</b>	
QA(U)-1	Able to use the foundations of philosophical knowledge to form a worldview position
QA(U)-2	Able to analyze the main stages and patterns of the historical development of society for the formation of civic position
QA(U)-3	Able to use the basics of economic knowledge in various fields of activity
QA(U)-4	Able to use the basics of legal knowledge in various fields of activity
QA(U)-5	Capable of oral and written communication in Russian and foreign languages to solve problems of interpersonal and intercultural interaction
QA(U)-6	Able to work in a team, tolerantly perceiving social, ethnic, confessional and cultural differences
QA(U)-7	Capable of self-organization and self-education
QA(U)-8	Able to use methods and means of physical culture to ensure full-fledged social and professional activity
QA(U)-9	Able to use first aid techniques, methods of protection in emergency situations
<b>General professional competences</b>	
BPC(U)-1	Is able to solve standard tasks of professional activity on the basis of information and bibliographic culture with application of information and communication technologies and taking into account basic requirements of information security
BPC(U)-2	Is able to collect, analyse and process data needed to solve professional problems
BPC(U)-3	Is able to choose the tools for economic data processing according to the task at hand, analyse the results of calculations and justify the conclusions drawn
BPC(U)-4	Is able to find organisational and managerial solutions in professional activities and is prepared to take responsibility for them
<b>Professional competences of graduates</b>	
PC(U)-1	Is able to collect and analyse the raw data required to calculate economic and socio-economic indicators that characterise the activities of business entities
PC(U)-2	Is able to calculate economic and socio-economic indicators characterising the activities of business entities on the basis of standard methodologies and the current legal and regulatory framework
PC(U)-3	Is able to carry out the calculations required for the economic parts of the plans, justify them and present the results of the work according to the standards of the organisation
PC(U)-4	Is able to build standard theoretical and econometric models based on the description of economic processes and phenomena, to analyse and interpret the results meaningfully
PC(U)-5	Is able to analyse and interpret financial, accounting and other information contained in the accounts of enterprises of various forms of ownership, organisations, departments, etc. and use the information to make managerial decisions
PC(U)-6	Is able to analyse and interpret domestic and foreign statistics on socio-economic processes and phenomena, identify trends in socio-economic indicators
PC(U)-7	Is able, using domestic and foreign sources of information, to collect the necessary data, to analyse it and to prepare an information review and/or an analytical report
PC(U)-8	Is able to use modern technical tools and information technology to solve analytical and research problems
PC(U)-14	The ability to document business transactions, conduct cash accounting, develop a chart of accounts for an organisation and generate accounting entries based on this chart of accounts
PC(U)-15	The ability to make accounting entries for the sources and results of the organisation's inventory and financial liabilities
PC(U)-16	Ability to draw up payment documents and make accounting entries for the accrual and transfer of taxes and levies to the budgets of different levels, insurance contributions to non-budgetary funds
PC(U)-17	The ability to record the results of economic activities for the reporting period in the accounting records, to prepare accounting and statistical reporting forms, tax declarations
PC(U)-18	The ability to organise and implement the organisation's tax accounting and tax planning

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Yurga Technological Institute  
Training direction 38.03.01 "Economics"

I APPROVE:  
PLO leader

\_\_\_\_\_  
(Signature) (The date)( Politsinskaya E.V..)

**THE TASK  
for the performance of the final qualifying work**

In the shape of:

<b>Diploma work</b> (thesis project / work)
--

Student:

Group	ФИО
O-17Б81	Tomilova Evgenia Alekseevna

Work theme: Designing a project for the creation of a children's developing center

Approved by order of the director	от 08.11.2022 № 312-83/С
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The deadline for the student's completed work:	24.01.2023 г.
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**TECHNICAL TASK:**

<p><b>Initial data for work</b> (<i>name of the object of study or design; performance or load; mode of operation (continuous, periodic, cyclic, etc.); type of raw material or material of the product; requirements for the product, product or process; special requirements for the features of the functioning (operation) of the object or products in terms of operational safety, environmental impact, energy costs, economic analysis, etc.</i>).</p>	<p>The object of research is the creation of a small business</p>
<p><b>List of issues to be researched, designed and developed</b> (<i>an analytical review of literary sources in order to clarify the achievements of world science and technology in the area under consideration; setting the task of research,</i></p>	<p>Assess the market for the services provided and competition; describe the current activities of the center; conduct a marketing analysis of the activities of the entertainment and educational center for temporary stay of children, aimed at meeting the needs of the population; to study the organizational factors of the</p>

<i>design, construction; content of the research, design, construction procedure; discussion of the results of the work performed; name of additional sections to be developed; conclusion on the work).</i>	project implementation, as well as the problems of personnel training; give a financial assessment of the effectiveness of the developed project.
<b>List of graphic material (with exact specification of required drawings)</b>	Goals and objectives Structure of profit before tax Financial result by main activities Influence of factors on profit from sales Projected volume of income and expenses for the forecast year
<b>Consultants for the sections of the final qualifying work (indicating sections)</b>	
<b>Chapter</b>	<b>Consultant</b>
"Social responsibility"	Solodsky S.A., associate professor of UTI TPU
<b>Titles of sections that must be written in a foreign language:</b>	
<b>Abstract</b>	

<b>Date of issue of the assignment for the completion of the final qualification work according to the linear schedule</b>	
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**The task was given by the leader:**

<b>Position</b>	<b>Full name</b>	<b>Academic degree, title</b>	<b>Signature</b>	<b>Date</b>
Доцент	Politsinskaya E.V.	PhD, Docent		

**The task was accepted by the student:**

<b>Group</b>	<b>Full name</b>	<b>Signature</b>	<b>Date</b>
O-17B81	Tomilova Evgenia Alekseevna		

**TASK FOR SECTION  
"SOCIAL RESPONSIBILITY"**

To the student:

Group	Full name
O-17B81	Tomilova Evgenia Alekseevna

Institute	UTI TPU	Direction	38.03.01 "Economics"
The level of education	Bachelor		

<b>Initial data for the section "Social responsibility":</b>	
<p><b>1. Description of the workplace (work area, technological process, mechanical equipment) for occurrence: - harmful manifestations of industrial environment factors (weather conditions, harmful substances, lighting, noise, vibration, electromagnetic fields, ionizing radiation) - dangerous manifestations of production factors environment (mechanical nature, thermal nature, electrical, fire nature) - social emergencies</b></p>	<p>The object of the study is the office of an accountant working on clearing. The main place of work Alfa-bank. The length of the office is 6 m, the width is 4 m, the height of the room is 3 m. The main work is carried out at a height of 0.8 m above the floor surface. The ceiling of the room is freshly painted white, the walls are pasted over with light wallpaper, the floor is concrete, covered with a single-layer polyvinyl chloride antistatic linoleum.</p>
<p><b>2. List of legislative and regulatory documents on the topic</b></p>	<ul style="list-style-type: none"> <li>- Sanitary and epidemiological rules and regulations SanPiN 2.4.6.2553-09 Sanitary and epidemiological requirements for the safety of working conditions for workers under the age of 18.</li> <li>- SanPiN 2.2.2/2.4.1340-03 Hygienic requirements for personal electronic computers and organization of work.</li> <li>- Order of the Ministry of Health of the Russian Federation dated January 28, 2021 No. 29n.</li> <li>- Order of the Ministry of Health of the Russian Federation dated March 21, 2014 No. 125n.</li> </ul>
List of issues to be researched, designed and developed:	
<p><b>1. Analysis of factors of internal social responsibility:</b></p> <ul style="list-style-type: none"> <li>- principles of the corporate culture of the organization under study;</li> <li>- systems of labor organization and its safety;</li> <li>- development of human resources through training programs and training and advanced training programs;</li> <li>- Systems of social guarantees of the organization;</li> <li>- Assistance to employees in critical situations.</li> </ul>	<ul style="list-style-type: none"> <li>- compliance with labor protection rules;</li> <li>- the possibility of personnel development through training and advanced training programs; participation in social programs;</li> <li>- organization and procedure for carrying out measures for preventive vaccinations within the framework of the national calendar of preventive vaccinations;</li> <li>- briefings on safety in the workplace;</li> <li>- fire safety briefings.</li> </ul>
<p><b>2. Analysis of factors of external social</b></p>	<p>Sources and means of protection against</p>

<i>responsibility: - promotion of environmental protection; - interaction with the local community and local authorities; - Sponsorship and corporate charity; - responsibility to consumers of goods and services (production of quality goods) - willingness to participate in crisis situations, etc.</i>	hazardous factors existing at the workplace (electrical safety, conditions for working at height, etc.). Fire and explosion safety (causes, preventive measures, primary fire extinguishing agents) – activities that motivate environmental protection; Responsibility. An operational headquarters has been created to prevent the penetration of COVID-2019.
<i>3. Legal and organizational issues of ensuring social responsibility: - Analysis of the legal norms of labor legislation; - analysis of special (characteristic for the researched area of activity) legal and regulatory acts; - analysis of internal regulatory documents and regulations of the organization in the field of researched activities</i>	Study the following documents: Instructions on fire safety, labor protection.
<b>List of graphic material:</b>	
<i>If necessary, submit draft graphic materials for the calculation task (mandatory for specialists and masters)</i>	—

<b>Date of issue of the task for the section according to the linear schedule</b>	
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**The task was given by the consultant:**

<b>Position</b>	<b>Full name</b>	<b>Academic degree, title</b>	<b>Signature</b>	<b>Date</b>
Docent UTI TPU	Solodsky S.A.	PhD		01.11.2022

**Задание принял к исполнению студент:**

<b>Group</b>	<b>Full name</b>	<b>Signature</b>	<b>Date</b>
O-17Б81	Tomilova Evgenia Alekseevna		01.11. 2022

## Abstract

Graduation thesis contains 65 pages, 30 figures, 21 tables, 30 sources.

Keywords: business plan, calculations, efficiency, net income, payback period, costs, equipment, competitors, markets, customers, channels of distribution, research, analysis.

The relevance of the study lies in the fact that playgrounds are an indispensable attribute of shopping centers. Services of such sites are inexpensive and popular with visitors with children.

The object of the study is a project to create a children's developing center in the city of Kemerovo.

Goal – based analysis, the development of a draft business plan to establish a highly profitable entertainment and educational center of temporary placement of children.

The objectives of the study are: assessment of the services market and competition; conduct market analysis activities, entertainment and educational center of temporary placement of children; - the study of the organizational factors of the project implementation; financial performance evaluation of the developed project.

Paper presented at dribbling, 4 sections and concluded that the list of sources used.

Final qualifying work is executed in a text editor Microsoft Office Word 2010 and presented on a CD –R (in the envelope on the cover

## Definitions, symbols, abbreviations, normative references

A business plan is a plan for the possibility of implementing any actions of the company, with a complete analysis of the external and internal environment, opportunities and threats.

Business planning - the implementation of the planned actions of the company, the definition of its goals and ways to achieve them.

The marketing mix is the interconnection of methods and methods, means and instruments of influence on the consumer market, which are used by enterprises to gain a foothold in this market.

Marketing is an organizational function and set of processes for creating, promoting, providing a product or service to customers and managing relationships with them for the benefit of the organization.

The development of an enterprise marketing strategy is the choice of a set of actions that are consumer-oriented - that is, the client of the enterprise and provide the enterprise with stability and development for many years to come.

Implementation efficiency - the calculated effect from the implementation of the developed business plan in monetary terms.

Profitability index - shows the level of income per unit of costs.  
Profitability index - the ratio of the net value of cash inflows to the net present value of outflows (including initial investment)

Qualitative planning - planning to improve the image of the company, increase the cultural level of the staff.

The payback period is the period of time required for the returns generated by the investment to cover the costs of the investment.

Strategic planning is a plan for the possibility of implementing any actions of the company in the long term, with a complete analysis of the external and internal environment, opportunities and threats.



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## Introductions

Playgrounds are now an indispensable attribute of large hypermarkets and large shopping and entertainment centers. Many parents gladly leave their children in the play area for a leisurely stroll through the stores, sit in a cafe or watch a movie. While moms and dads quietly go about their business, their children have fun under the care of an educator. The services of such rooms are inexpensive and affordable for any parent, so the playgrounds have no shortage of customers.

Theoretical basis of the study are the works of Russian and foreign scholars.

The subject of the study is business planning for the creation of a new organization in the service sector.

The object of the study is a project to create a children's developmental center in Kemerovo.

The aim of the study is the economic substantiation of the children's developmental center.

During the study, methods of observation, collection and processing of information, their analysis, as well as the method of generalization were used.

The objectives of the study are:

- to assess the market for the services provided and the competition;
- to characterize the current activity of the center;
- to conduct a marketing analysis of the activities of the entertainment and cognitive center for temporary stay of children, aimed at meeting the needs of the population;
- to study the organizational factors of the project implementation, as well as the problems of staff training;
- to give a financial assessment of the effectiveness of the developed project.

This work contains almost all the necessary information on the creation of a new organization: the name of the center, the amount of seed money, the purpose

of creating a business, the planned ways to achieve these goals, the basic essence of the proposed idea.

Practical significance of the results of the work is to substantiate by practical calculations the possibility of creating a children's developmental center.

## 1 Literature review

### 1. 1 Main categories of a business plan

Fundamentals and principles of business planning studied on the basis of the works of such authors as Aliev, V.S., Barinov, V.A. Vinogradova, M.V., Gladky, A.A.

Stages of development of a business plan is studied on the basis of textbooks by T.S. Bronnikova, V.P. Burov, M.V. Vinogradova, A.S. Volkov, V.L. Gorbunov.

Risk assessment in business planning was clearly analyzed in the works of V.S. Losev, E.R. Orlova.

The methodology of developing a business plan has been studied in the textbooks by T.P. Goremykin, V.A. Dubrovin, I.A. Kunitsina, N.N. Lopareva, A.M. Lyubanov.

Such federal laws as: "On protection of competition", "On development of small and medium business in the Russian Federation", "On information, information technologies and information protection", "On limited liability companies" (Federal law of 08.02.1998 № 14-FZ).

The methodology and economic justification for the preparation of business plans was studied in a collection of business plans authored by V.A. Moroshkin, P.I. Orlov, S.V. Petukhov, M.V. Romanov, E.N. Stanislavchik.

The main problems and mistakes that arise in the preparation of a business plan are studied on the basis of textbooks by E.R. Orlov, V.M. Popov, Y.N. Lapygin.

Norms and recommendations for business planning are studied on the basis of textbooks by E.A. Utkin, V.Z. Chernyak

The procedure and principles of calculating the effectiveness of the implementation of developed business plans in the children's industry have been clearly analyzed in his works by D. A. Shevchuk.

The procedure for analyzing the market for products and services in the children's industry is studied on the basis of textbooks by T.S. Burov, V.P. Vinogradova, A.S. Volkov, and V.L. Gorbunov.

The concept of business plan in recent years is given an important place in world practice, focused on entrepreneurial activity. This word comes from English language and contains the description of entrepreneurial activity, including two elements: business and plan. In this case, business is synonymous to enterprise, which is defined as an independent economic activity of citizens and their associations, aimed at production and sale of certain goods and services, as well as making a profit in market conditions. The subject carries out entrepreneurial activities under the property responsibility, which is enshrined in the organizational and legal form of an enterprise.

Any citizen who wants to start an entrepreneurial activity must have an idea about the availability of human and financial resources necessary to start a business. In addition, it is necessary to be able to clearly distribute and effectively use the available resources in the enterprise.

Many researchers and scientists define the concept of "business plan" differently. For example, M.M. Alekseeva believes that a business plan is a legal document that consists of a program of actions to implement entrepreneurial activities and includes economic profit from this type of activity [3].

I.Yu. Brink and N.A. Savelieva offer similar definition of a business plan. They believe that a business plan includes a plan of action for a certain period of time, which establishes the performance indicators to be achieved by the enterprise [7].

According to the definition of V.P. Burov, a business plan is a way of planning for creating a variety of innovative products, as well as for the development and marketing of certain goods and services in the market. Thanks to the business plan it is possible to present clearly the stages on modernization and development of the enterprise and increase of quantity of output products and, as consequence, improvement of quality of goods and labor productivity [6].

Researcher S.I. Golovan gives the following definition of a business plan: it is a document containing the development strategy of the organization, which reflects in detail the economic and financial aspects of this organization, contains technical and economic characteristics of specific activities [1]. For newly established enterprises the availability of a business plan is mandatory, which allows them to effectively dispose of capital or obtain credit.

Thus, a business plan is a document that contains a consistent plan of research and organizational work.

It is possible to distinguish the following categories that make up a business plan:

- a step-by-step plan for creating a product or service;
- an analysis of the production and commercial activities of the enterprise. this analysis allows to identify the strengths and weaknesses of the enterprise;
- the study of mechanisms available in the economy, which can be used to improve the effectiveness of the project. these mechanisms include financial, organizational and technical-economic mechanisms.

Business plan is a tool used in modern conditions in all spheres of activity. Without a clear and clear idea of the possibilities of entrepreneurial activity development is impossible to achieve success. A solid plan of action is needed to achieve the stated goals.

A business plan makes it possible to see the difficulties that an entrepreneur may encounter in realizing his goals.

As a rule, a business plan is prepared for one or more years and allows a clear economic evaluation of the planned activities.

Thus, the business plan is a development strategy, which contains a developed sequence of actions, ways of their implementation, resources that are necessary for its implementation, as well as the economic feasibility.

The content of the business plan must prove that the stated purpose of the business idea or enterprise economically justified, to present the possible results of activities such as profit, sales volume. The business plan should describe the

sources of funding for the project, how many employees are needed and what the requirements are for them. All these components are important and should be interconnected and be as a whole.

There are a large number of areas of activity where a business plan is applied. Business plan is necessary, especially when opening a new business, attracting investors, a new direction of development of an existing company.

Business plan can be made for internal planning as well as for external use. For external use business plans are made to attract investors, establish business contacts.

For the external user, the main purpose of a business plan is attracting investment. For investors, the calculation part of the business plan must contain a calculation of financial and economic efficiency of the project.

In today's economy, a business plan is an incredibly important document, because an illiterate project scares away investors no less than an unstable economic situation.

Consider a number of mandatory requirements for the preparation and content of the business plan.

1 The business plan must be properly executed, that is, written in simple and clear language. Need a clear structure and clarity, it is not necessary to include sections of the document, such as background information, it can be put in an appendix. The optimal length of an average project is 40-60 pages. Writing a business plan is a very long and labor-intensive process. It takes on average about 200 hours to write.

2 The business plan must be understandable to a wide range of people, not only to a potential investor.

3 It is necessary to systematize the information into certain categories and present it in the form of tables, charts and graphs. The information in the business plan should be clear and capacious.

4 Business plan should be substantiated and supported by statistical data, economic information, have links to information sources.

5 The accuracy of financial calculations should be present.

6 Possible risks that may arise in the implementation of the project are considered.

7 The business plan should reflect advantages over competitors and present a plan to overcome potential difficulties.

Thus, business plan is an important tool for increasing the capital of the enterprise, and is also an indispensable management tool.

## 1.2 Stages of business plan development

The development of a business plan is carried out in several stages:

### 1. Preparatory phase

#### 1.1 Goal setting

#### 1.2 Getting information

#### 1.3 Readership selection

#### 1.4 Establishing the overall structure

### 2. Stage of development of the plan by sections

#### 2.1 Gathering information

#### 2.2 Writing a business plan

### 3. Writing a business plan

#### 3.1 Check

#### 3.2 Approval

#### 3.3 Handing out to investors

Let's consider them in more detail.

1) Preparatory stage - at this stage set the goals of creation, timing of calculations and appoint the executors of all sections of the business plan. Also, if necessary, make a schedule for the development of the business plan and the budget.

The first stage consists of a number of steps.



Step 1. Determination of goals - the objectives may be such as obtaining funding, advertising, independent expertise.

Step 2. Definition of sources of information - all information is grouped into primary (necessary for calculations) and secondary (will be placed in the applications and is required to confirm the projections). Information can be obtained from different sources: print, Internet, internal, information from surveys, experiments.

Step 3. Precisely defining the target readers - i.e., you need to know the number of investors, which can be a narrow profile (bank, consumers, investment companies).

Step 4. Establishing the overall structure of the document - developing the structure of the plan by sections and subsections.

2) Stage of development of the plan by sections.

The second step can also be broken down into a series of steps.

Step 1. Information gathering.

Information is gathered from a variety of sources:

- external - literature, Internet, data of statistical reports and sociological studies;
- internal - data from financial statements, data from surveys, experiments conducted by employees of the enterprise, etc.

Before collecting information it is necessary to know what products (services) will be produced, for what segment of the population, the advantages and disadvantages of products and, based on these data, collect information.

First of all collect information about the market, its capacity, firms-competitors, demand and prices for products, customers' requirements for this type of product, i.e. the whole marketing complex of information.

When collecting internal production information, the following issues must be addressed:

- a list of all basic operations;
- raw materials and supplies: price, quality, suppliers;

- equipment: cost, depreciation, manufacturer, availability or purchase needed, etc.;
- overheads: municipal services, overalls, salaries, etc;
- information about the property: availability, possibility of expansion, etc.

Financial information is needed to assess costs, the possibility of a loan, the profitability of the project, etc. in the business plan based on financial information make the mandatory calculation of financial indicators:

- forecast income and expenses;
- forecast of cash receipts;
- profitability, payback period and forecast of assets and liabilities.

## 2 Step. Writing a business plan.

Writing should be done with the help of future implementers, and it is mandatory to have an analysis of the weaknesses and strengths of the enterprise, risk analysis and the effect of implementation.

Analysis of areas of activity and the reality of implementation and payback period of the project allows the drafters to understand the need to translate the project into reality.

## 3) Final stage - its final correction, approval and transfer to investors.

In addition to the mandatory stages, each business plan has a structure (Fig.

2)

Review
Company Description
Product description
Market analysis
Production plan
Sales plan
Financial plan
Ecological information
applications

Figure 2 - Structure of the business plan

Let's consider the structure of the business plan in more detail.

### 1 Overview.

This section should reflect the name and purpose of the project, heads and form of ownership, number and authorized fund, features and main features of the enterprise, i.e. brief information about the enterprise, which the compiler wants and must provide to investors.

### 2 Description of the enterprise.

This section describes in detail:

- mission and purpose of the enterprise, plans for the near future;
- size of equity of the enterprise;
- features and main achievements;
- volumes of sales (preferably in dynamics for 3 years, if the enterprise existed during this time);
- the level of technical equipment, technologies used and depreciation of equipment;
- analysis of costs;
- in conclusion, you can describe the problems of the company and the purpose of developing a business plan.

### 3 Description of production.

This section provides detailed information about the enterprise's products and comparison with competing products, namely:

- the purpose and properties of the products;
- its price in comparison with competitors in this market;
- customer segments which purchase the product;
- compliance of the product with accepted standards;
- requirements for warranty and post-warranty service.

### 4 Market Analysis.

In this section it is necessary to reflect the analysis:

- competitors, their advantages and disadvantages;

- the volume and capacity of the market, the dynamics of prices for this type of products on it;
- peculiarities of the market, for instance, difficulties of access to market operations;
- consumers of the products: segmentation, age, gender, etc;
- substantiate a strategy for promoting products in a given market, viz:
- price calculation and justification, pricing policy;
- advertising;
- channels and stimulation of sales.

#### 5 Production Plan.

This section describes in detail:

- the technological process of manufacturing products;
- existing equipment, its degree of depreciation, and a list of equipment to be purchased;
- make a schedule of project implementation, with responsible persons and the amount of costs;
- requirements for energy sources and their availability;
- describe personnel, their qualifications; compare the existing and the required number of staff, age requirements, gender, qualifications;
- detail and calculate the amount of wages, incentives, taxes and working conditions, opportunities for career development.

#### 6 Sales plan.

The sales plan should reflect the planned sales dynamics and strategy and show:

- the price of products;
- pricing methods;
- sales channels and their level;
- the size of discounts and the system of sales incentives;

#### 7 Financial plan.

This section should reflect such aspects as:

- the dynamics and amounts of cash receipts;
- detailed description of the need in financial resources, the size of own financial contribution, expected sources and schemes of financing;
- detailed information on forthcoming expenses;
- the order of payment of loans, interest on them, etc.;

Calculate the performance of the investment project, namely:

In business plans that talk about opening a new firm, the drafters did not pay enough attention to the market barriers that prevent a new player from entering the market.

In the presence of strong competition, this may require significant marketing efforts and, therefore, increase the payback period of the project

Net discounted income (NDI);

$$HRD = F1/(1+D) + F2/(1+D)^2 ..+FN/(1+D)^N \quad (1)$$

Where D is the discount rate, which reflects the rate of change in the value of money over time.

Each summand  $CF_k/(1+D)^k$  is the discounted cash flow at step k.

Return Index (PI);

$$PI = PV / aI \quad (2)$$

where PV is discounted income,

aI is the amount of investment costs.

Internal rate of return (IRR)

$$(3)$$

Discounted Payback Period (DPP, months):

$$(4)$$

where, n - number of periods;

CF<sub>t</sub> - cash inflow in period t;

r - barrier rate (discount factor);

I<sub>0</sub> - the value of initial investment in the zero period.

But besides economic efficiency there are also social and environmental efficiency of marketing activity.

The social effect consists in coordination and coordination of interests of the organization, consumers and all society, i.e. working on social importance of society, simultaneously the image of brand of the company strengthens.

The ecological effect consists in the fact that marketing activities should be oriented to the needs of the market and consumers, without violating the environment, i.e. seeking to invest the necessary funds in environmentally friendly technologies and products.

#### 8. Sensitivity analysis of the project

This section analyzes project risks, sensitivity to changes in external and internal factors,

It is also necessary to calculate the level of break-even price and sales volume.

Break-even point - volume of realization of production (rub. pcs.) at which the profit is equal to zero.

Calculated in kind:

$$VER = TFC/C = TFC/(P-AVC) \quad (5)$$

or in monetary terms:

$$VER = TFC/(C/P) \quad (6)$$

where

TFC - the value of fixed costs;

AVC-value of variable costs;

P - selling price;

C- unit profit.

Breakeven level is calculated as the ratio of fixed costs to marginal profit.

#### 9 Ecological information

Reflects information on environmental parameters. Namely:

- whether there are emissions, groundwater contamination, etc. i.e. the environmental cleanliness of the project;
- The use of the land designated for the facility;
- Proposed environmental mitigation or improvement measures.

## 10 Appendices.

This reflects:

- information about the project's sources of information, secondary information referenced in the business plan;
- information on accounting and financial statements;
- results of marketing surveys and experiments;
- certificates or plans for the enterprise.

Unlike kindergartens, children's recreation centers can work until late at night and help parents not only at will, but also in emergency situations.

The idea of a child recreation center is to create alternative forms of work with children of early childhood, preschool, and adolescence and their parents.

The center implements a family approach in working with children, creates a family environment and an atmosphere of trust, the work is organized in mini-groups (up to 6 people), with the aim of an individual approach to each child, organized individual work with families, classes for children and parents, joint leisure activities, holidays, psychological assistance to families.

It is for this reason that the business idea of a children's leisure center, with less competition, is able to bring in much more money than an ordinary kindergarten.

## 2 Object and methods of research

As the object of the study, the entertainment and educational center for temporary stay of children in Kemerovo.

Subject of the study - business planning for the creation of a new organization in the service sector.

During the study, methods of observation, collection and processing of information, their analysis, as well as the method of generalization were used.

Theoretical and methodological basis of the study are the materials of the works of domestic and foreign researchers on the development and implementation of business plans.

The research used methods of theoretical analysis, methods of comparative analysis and forecasting, comparative analysis, logical and statistical data processing on the basis of computer computing resources, and capabilities of displaying the information under study.

Scientific novelty of the research is to develop a business plan for the creation of a highly profitable entertainment and cognitive center for temporary stay of children.

Research methods are specific procedures for collecting and analyzing data. Identification of research methods is an integral part of the graduate qualification work. Types of research methods can be divided into several categories depending on the nature and purpose of the study and other attributes.

The types of research methods can be divided into two groups according to the nature of the research: descriptive and analytical. Descriptive research usually includes interviews and fact-finding studies. In other words, descriptive research mostly deals with "describing the current state of affairs" [4], and descriptive studies do not control for variables. Analytical research, on the other hand, is



fundamentally different in that "the researcher must use facts or information already available and analyze them to critically evaluate the material." [5].

By research design, the types of research methods can be divided into two groups - exploratory and conclusive. Exploratory studies only seek to explore the field of study and do not attempt to provide definitive and conclusive answers to the research questions. Conclusive studies, on the other hand, seek to provide definitive and conclusive answers to the research questions.

### 3 Calculations and analytics

#### 3.1 Project Summary

The main purpose of creating a new object of business activity will be to meet the needs of a potential audience. In a particular case, the main direction of the future center is the creation of an enterprise for highly qualified care, education and additional education of preschool children. The main audience who will be interested in receiving such services are parents who do not have the opportunity to personally deal on a daily basis with the complex development of their children, including the preparation of preschool children for the first grade.

Relevance of the business idea of children's center today is very high - by the results of the assessment of the market and the dynamics of supply and demand, we can conclude about the lack of saturation of the relevant sector participants. According to statistics, the growth of the enterprise in this sector is 10 - 68% per year. To date, the potential saturation of this sector is estimated at 95 percent.

Before proceeding with the registration of founding and permitting documents, one should familiarize oneself with the normative acts of national and local order. The provisions of these documents include the rules governing the activities of additional children's education and creativity centers. Including local norms dictate the requirements for the area, which must be allocated for each child. The same may apply to the norms regarding the permitted working hours for the staff.

After studying the relevant market segment, the founder of the center determines the approximate volume of services that the company will be able to provide, thus calculating the scale of the potential audience. Immediately after opening, the center's services will be designed for about 150 to 200 families. If the number of visitors is lower, there is a risk that the costs will exceed the level of income.

Among the primary organizational issues is the question of the status of the enterprise being created. If it will have the format of an educational institution with the issuance of documents confirming the acquisition of certain knowledge or qualifications, an educational license is mandatory. Since the concept of "child development center" is something new and absent from the legislation, it is possible to choose a wording that will not include an educational component. For example, you can emphasize the development of creative skills, which will avoid the long process of licensing activities.

Developing the program of the future center and thinking over the specifics of its activity, one should be guided by the existing standards in this sphere. Basically, there are several types of programs in the field of supplementary education and comprehensive development of children:

- the classical preschool program, which is based on;
- development of creative and cognitive abilities;
- teachers' own developments, aimed primarily at the development of creative abilities of students;
- innovative author's methods, generally developed by Western European teachers.

Besides creative development, their goal is to work out the leadership qualities of the little visitors.

The future center can be based either on one of the existing methods or on a complex of several approaches.

The main actions in opening a children's center, including the preparation stage, will be as follows:

- searching for and selecting the territorial location of the organization, renting or purchasing premises;
- creation of a concept and development of a design project for the center's premises. This stage will include both zoning of the future center, and the design of all rooms and even the location of all functional elements;

- verification of compliance with sanitary and fire safety regulations;
- registration and other official procedures required to open a children's center;
- marketing campaign: development of a logo, signage, creation of a website and its promotion online, advertising of the new organization;
- development of methods of work with children, creation of training and development programs;
- staff recruitment, development of corporate strategy, and, if necessary, training of employees in accordance with the methods to be used in the center;
- development of the documentation base for the organizational work and functioning of the children's center. This will include questionnaires for parents, a register of children's attendance, tentative examples of lesson schedules, card material for lessons, etc;
- selection and purchase of equipment and teaching materials.

An important condition for the success of the future child development center is the selection of suitable premises and their preparation. If the founder owns a private house with an adjacent territory, this would be a good place to open a children's organization. It is only important to find out in advance what technical and sanitary requirements must be met, and to make the necessary upgrades.

Choosing premises for rent in a busy part of the city, it is better to choose a prestigious bedroom district or a place near large shopping centers and office buildings. Very important are good transport links and the possibility of equipping parking. You should clarify in advance whether there is convenient access to the building. This will make the organization more attractive to busy parents who bring their children to the center on their way to work. It is important that there are no serious competitors nearby.

If children will be at the center for the whole day, their eating and sleeping habits should be provided for in advance. This includes buying special furniture and buying equipment and hiring staff to prepare food. In modern conditions it is much easier to organize food delivery for the children and avoid the need to

separately equip a kitchen and monitor compliance with technological and sanitary norms. Another option is to open a center for short-term visitors - parents can bring their children specifically for classes. If children are in the center part-time, it is possible to organize a light snack, it doesn't require a separate organization of the kitchen and hiring a full-time cook. This is exactly the option we will consider further.

Regardless of the center's specialization, it needs quality equipment, entertainment, and educational games.

### 3.2 Organizational-legal form

The organizational-legal form of the center is the IE.

A sole proprietorship is a good choice for those who do not have a large start-up capital, and who intend to go into all matters themselves. Advantages of the IP: simple and quick registration procedure; simplified financial discipline (maintaining a cash register); you can do without an accountant; lower tax burden than in the LLC; the firm is easy to liquidate.

The name of the enterprise - "Children's Leisure".

Form of ownership - individual entrepreneurship.

The authorized capital - 20 000 rubles.

The main features of the enterprise - the center is designed for entertainment and cognitive activities with children, it is planned to open in a shopping center. The area of the occupied space is 20 sq.m.

Short-term leisure center for children is a shopping object, which is also a place where parents:

- offer to occupy the child with modeling, drawing, coloring (and other creative process),
- offer to buy children's art supplies and other goods for children.

Parents also get a little free time to do something else, such as go shopping in the Mall.

So, the Center has a dual function (Fig. 3).

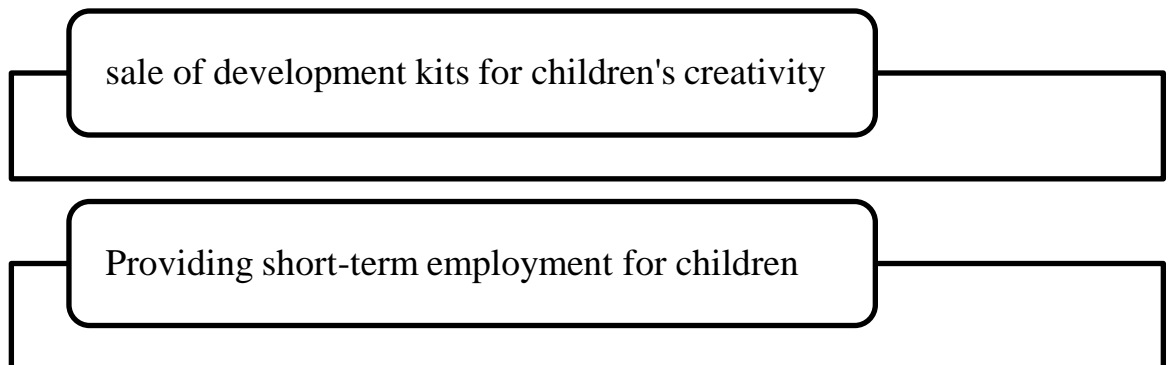


Figure 3 - Functions of the Leisure Center

This is the difference between a leisure center and a children's playroom, where it is mainly proposed to play rather than to do creative work.

Salespeople here perform not only the function of a consultant, they help children understand the sequence of work, give tips, and even help them do the job. But they are not responsible for the kids left behind.

The average time for completing one work from an art kit is 30-40 minutes. It is at this time should focus adults, leaving the child.

Profits from such a store are very substantial, especially if it is located in a large shopping center. The development of shopping centers contributes to the fact that an increasing number of residents prefer to make their purchases in them: it is fast, convenient and profitable. But children rarely enjoy family shopping, and the task of the leisure center is to entertain the children while their relatives are busy shopping.

The activities of groups of short-term stay for children are regulated by SanPiN 2.4.1.3049-13 "Sanitary and epidemiological requirements for the construction, content and organization of the work of preschool educational organizations".

Stay of children in the institutions, if it does not exceed 5 hours, is referred to a short-term stay.

A short-stay group may not have its own walking area, and walks for children may be arranged in parks, public gardens, and in the courtyard of the building.

There must be 2.5 square meters per child under 3 years of age and 2 square meters per child from 3 to 7 years of age.

The SanPiN also explains in detail other rules for the organization of a group of short-term stay for children.

It is necessary to get permits to open from:

1 Rospotrebnadzor (formerly SES)

2 of the State Fire Service (part of the Ministry of Emergency Situations),

for this purpose it is necessary to:

- on the windows of the room to install the obligatory opening bars;
- Exit sign;
- a fire alarm system;
- to inform the personnel about the fire safety briefing of the employees against their signature.

3 Registration with the tax authorities; to do this it is necessary to:

an application for registration of an individual entrepreneur (form No. P21001);

- a receipt confirming the fact of payment of the state duty for the registration actions;
- a copy of the applicant's passport;
- application for the simplified taxation system, if there are no obstacles to its use.
- also you should choose the system of taxation - sts (simplified system of taxation).

The transition to the simplified tax system, as well as the return to general taxation regime is done by organization and individual entrepreneurs voluntarily under the procedure stipulated by Chapter 26.2 of the Tax Code of the RF.

The essence of the single tax paid in connection with the use of the simplified taxation system by organisations and individual entrepreneurs is that it replaces the payment of a number of taxes established by the general tax regime.

The tax rate under the simplified system is 15% from the income of the enterprise.

### 3.3 Services provided

The child recreation center focuses on providing two main services: trade and recreational activities. Parents who leave their children to work should be informed right away that the organization is not responsible for the children.

It is necessary to take phone numbers from adults, so that there is a possibility of contacting them in case of unforeseen events.

Counselors at the Center don't supervise the children and don't charge for it. But they help them understand the kits they bought.

With the permission of the administration of the shopping center, it is possible to organize festivities on the premises of the store. It is also possible to organize open lessons for development centers and elementary schools on the development of gross and fine motor skills, aesthetic perception, and artistic taste. Naturally, the training will be based on the products of the store.

The cost of services provided - on weekdays - 100 rubles / hour, on weekends 150 rubles / hour.

#### Services provided:

- children from 3 to 10 years old;
- Babysitting in the allocated space in the mall;
- lessons with children using entertainment and educational games;
- services (optional) for children's parties, birthdays.



### 3.4 Choosing a location

The most important point in creating your business is to choose a suitable location for the children's entertainment and educational complex. Logic dictates that the best option for the choice of location is places with a high passability of children.

The most effective placement of the game complex in large shopping malls. While moms and dads explore the huge shopping area, their children under the supervision of frolic, play, talk to their peers.

The children's center will be located in the mall,

For a standard center, we will need a room of 20 sq.m. with several Zones.

Types of children's areas to be created (Fig. 4).

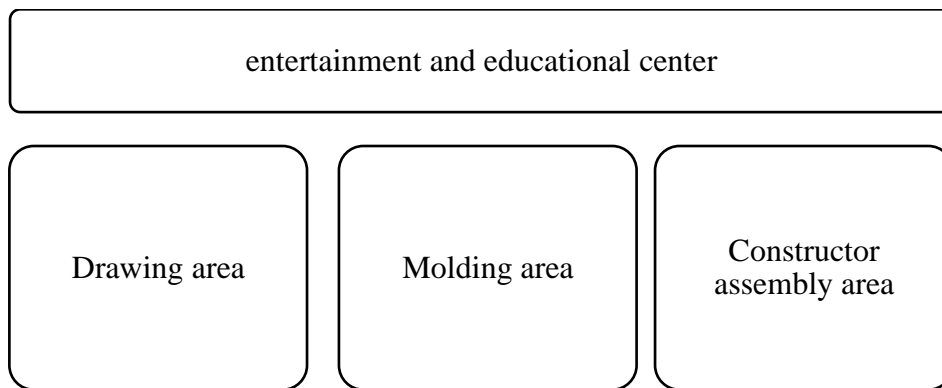


Figure 4 - Structure of the children's entertainment and educational center

Let us consider these zones in more detail:

#### 1 Early development zone

Babies from the age of 3 to 4 years old are engaged in this zone, so groups should be no more than 6 babies. To equip this room, you will need a computer, which stores all the music and graphic developmental materials. As well as developing toys for various exercises, a dry pool with balls and a slide.

#### 2 The sculpting area.

This is a quiet area for children from 5 to 10 years old to sculpt, draw and everything else. The area can accommodate up to 20 people.

Tables for drawing, modeling, chairs;

Children's terminal IgryonokMini;

3. The area for assembling construction sets.

It is provided as the Zone for children from 6 years old and older for the long-termed stay, the zone can hold up to 20 people. With children play educational games, give the opportunity to play on their own.

Basic rules and restrictions, are located at the entrance to the playroom in the consumer's corner:

- one child should not stay in the children's area for more than four hours, after this period, visitors personally pick up their children;
- parents or adult (over the age of 18) citizens, with a passport proving their identity, take the child to the children's room;
- an employee of the center keeps a notebook, in which he or she records the name and surname of the child and the time when he or she entered the nursery;
- children suffering from acute respiratory infections are not allowed in the playroom, a staff member of the center shall monitor this.

In addition to the rules, the following information is placed in the consumer's corner:

- details of the organization;
- a list of services and the rules of their provision;
- price list;
- information about the employee, who looks after children;
- Signboard with the name of the company and mode of operation.

Regardless of the center's specialization, it needs high-quality equipment, equipment with entertainment and educational games. A very important element will be a playground. For the safety of children, it must be fenced. The playground can be equipped with standard elements that are used in conventional kindergartens. To provide leisure time you will need: a sandpit, swings, slides,

structures for physical exercises. With special wishes of parents it is possible to equip the playground with any additional devices.

### 3.5 Selecting Staff

To start the children's developmental center, you need to select qualified personnel. The staff should include the following specialists:

- Administrator;
- Pedagogical specialists;
- Accountant

It is assumed that hiring employees with pedagogical education is not necessary, but in our case there will be employees with pedagogical education, former nannies, educators, but the main thing is that they were responsible and able to communicate with children. Employees must have health record books.

The duties of the employee of the developmental center includes:

- maintaining order;
- checking the serviceability of the play equipment;
- organizing children's leisure time in the play area (familiarizing children with the equipment, sculpting, drawing, reading books, playing games);
- ensuring the safety of the children while on the playground,
- providing a continuous supervision of the children.

Administrator's duties:

- Preparing the room for the start of classes;
- Maintenance of the client base;
- Advising clients on all the services of the child development center;
- Finding new customers;
- Accounting attendance records.
- Cleaning the room

Accountant.

- Maintaining accounting records in accordance with the legislation of the Russian Federation;
- Timely preparation and submission of reports to FIU, FSS, IFTS;
- Calculation and transfer of wages;
- Payment of taxes and deductions to the FSS, Pension Fund, CMI.

The accountant may work part-time or part-time.

Salaries and personnel structure is shown in Table 1.

Table 1 – Payroll

Personnel	Employee's rate of pay, rubles.	Number of employees	Total wages, rubles.
Administrator	15 000	2	30 000
Teachers	20 000	4	80000
Accountant	5 000	1	5 000
Total payroll	115000		

The average teacher's salary is given, because the teacher's pay depends on the hours of work. The rate is 500 rubles/hour.

### 3.6 Equipment Needed

The plan is to purchase a laptop, educational games, a table, an orthopedic mat and other equipment.

The list of necessary equipment is presented in Table 2.

Table 2 - List and cost of equipment, rubles.

Name	cost, rubles.	Quantity, pcs.	amount, rubles.
laptop	42000	1	42000
Speakers	600	3	1800
educational toys for children 3-4 years.	1500	60	90000

coffee table	2000	1	2000
chair	500	1	500
contoured toys (horse, snake, crocodile)	1500	3	4500
low toy racks	2000	3	6000
Konstruktor-12 (area 3.5 sq.m.)	4000	1	4000
Drawing and modeling tables	1500	5	7500
chairs	500	5	2500
Children's terminal IgryonokMini	1		
Sensory wall-mounted developing game complex Flower	198000	1	168000
Modeling material	-	-	25000
Constructors for assembling	4000	10	40000
Drawing materials	-	-	25000
Total			428880

The cost of the equipment is 428880 rubles.

Characteristics of some of the equipment for a children's playroom:

1) developing toys for children 3-4 years old: it is necessary to buy those toys that will help the child to develop, improve thinking, motor skills, i.e. frame-inserts, sorters, elementary mosaics, lacing in the form of an apple and pear, bingo, dominoes, puzzles. But all toys must be made of soft materials and without small parts;

2) Children's terminal IgryonokMini - Floor model of children's terminal IgryonokMini with 19" monitor is very organic and has a classic design, sustained in strict lines. At the same time it is very convenient for children to play with it as the touch screen is placed almost horizontally, which resembles a desk or desk. This touch screen baby terminal is very popular with our customers, as it is vandal-proof and can be installed in places without constant supervision of staff. The

terminal is made of high quality steel with a thickness of 1.5 to 3 mm, has good stability, but can also be securely anchored to the floor.

3) Wall-mounted Sensory Playful Developmental Complex Flower. Sensory wall playground complex: "Flower" - for the development and learning of children. The devices are installed and used in children's rooms of shopping and entertainment centers, development groups, kindergartens, elementary schools and other educational institutions.

For carrying out fascinating activities in each complex about 90 entertaining and educational programs, which can be supplemented with other applications, compatible with the operating system Microsoft Windows - 10.

The equipment is integrated PC with Intel Core i3 4005U processor, Intel HD Graphics 4000 graphics card and SSD drive type. There is also a built-in interactive tablet, whose screen size is 23.6", and a resolution of 1920x1080 px. The display supports projection-capacitive technology and a Multi Touch system of up to 10 touches.

The acoustic system of wall-mounted gaming devices has a frequency range of 80 to 18,000 Hz. The keyboard is wireless. For connecting additional equipment in the complex includes HDMI cable and USB.

### 3.7 Product Description.

Providing services in a children's playroom will be held on a schedule: Monday - Sunday from 10-00 to 21-00.

The cost of 1 hour of attendance is 200 rubles, on weekends 250.

The duration of the visit an average of an hour, at the same time in the center can be:

- area for drawing - 5 people;
- a zone for modeling - 5 people;
- area for constructor assembly - 4 people;

Total = 14 persons, accordingly, in a working day lasting 11 hours, 154 children may visit at most. Let us take a pessimistic forecast, load from 20 to 30%. The volume of supposed services is presented in table 3.

Table 3 - The volume of services, people

Name of service	Number of visits per day	Number of visits per month	number per year, people.
Monday-Thursday (18 days per month)	38	450	5400
Friday - Sunday (12 days per month)	48	576	6912
Total		1026	12312

Thus, about 12,312 children per year can visit the children's entertainment and educational center.

### 3.8 Market analysis, competitors

There are many children's entertainment centers in the city. But we can quite master the segment around the selected shopping center, since many people choose which shopping center to visit based on its proximity. Why go on a day off somewhere if there is everything nearby.

Consumers of products.

As we made a survey, on average there are about 11,000 people visiting shopping centers on weekdays, and about 15,000 people on weekends.

Of these, about 30% are visitors with children, so on weekdays it is about 3,000 people, and on weekends about 4,500 people. Of course, not everyone leaves their children in the play rooms, many come for a "quick" purchase in a particular boutique or department.

But about 10% of visitors with children are potential customers of the play area.

Because not every child is able to endure the wait while parents scrutinize the showcases, shopping racks.

Children's irrepressible energy will not allow parents to quietly bypass all the shopping aisles.

That's why organizing play space for children is becoming an increasingly attractive format for stores themselves.

Such play areas increase customer loyalty and, as a consequence, retail turnover in stores, since nothing and no one distracts customers from the process. And children, as a rule, remain delighted with the fun.

### 3.9 Development of production, marketing and financial plans

#### Production Plan.

#### Expenses:

1) Lease. Rent is 1000 rubles per square meter of rented space, so the rent will be 20,000 rubles / month.

As a rule, entrepreneurs negotiate with the owners of the premises on special favorable terms.

It should be understood that shopping centers are interested in retaining customers and increasing customer loyalty.

Managers of shopping centers, realizing that today it is not enough to attract consumers just by the quality and large assortment of goods, are beginning to pay more attention to the level of services offered.

Each retailer has many ways to attract customers, but placing a children's playroom or children's corner in the store is one of the most effective.

So in the future, when the employees of the mall see an increase in the number of visitors, you can talk about a discount on the rent.

#### 2) Wages.



Caregivers are required 2 people per day. The workday is 11 hours long, so the workers will work 2 shifts a day.

Table 5 - Salary accruals for hired staff

Персонал	КОЛ-ВО чел.	Зарплата в мес, руб./чел	ФОТ мес., руб.	ФОТ год, руб.
Administrator	4	20000	80000	960000
Teachers	2	15000	30000	360000
Accountant	1	5000	5000	60000
Total payroll		40000	115000	1380000

As can be seen from the calculations presented in Table 2.6, the salary at the optimal employment of staff is quite decent.

### 3) Sales plan

Advertising company is necessary in order the customers will know about our services (table 6)

As you can see the budget for the advertising project will be 7000 rubles per month, such an advertising campaign is needed for 6 months. It is necessary to buy a banner once, its price is 14500 rubles, they will be located outside the shopping center, and the second one inside the shopping center on the 1st floor.

Table 6 - Structure of advertising campaign, rubles.

Name	cost
Business cards	4500
flyers	2500
banner inside the mall on the 1st floor	14500
<b>IN TOTAL ON A ONE-TIME BASIS</b>	<b>21500</b>

As a result, having calculated the costs as a result of the study, you need to collect the data in a single table 7.

Table 7 - Costs, rub.

Name	per month, rubles.	per year, rubles.
rent	20000	240000
FOT	115000	1380000
Insurance premiums (burden on the entrepreneur - 30%)	34500	414000
Costs of materials	7500	90000
Total	177000	2124000

Thus, the planned amount of expenses per month will be almost 177 thousand rubles.

Let's present the data in the table as a figure for clarity (Fig. 5).

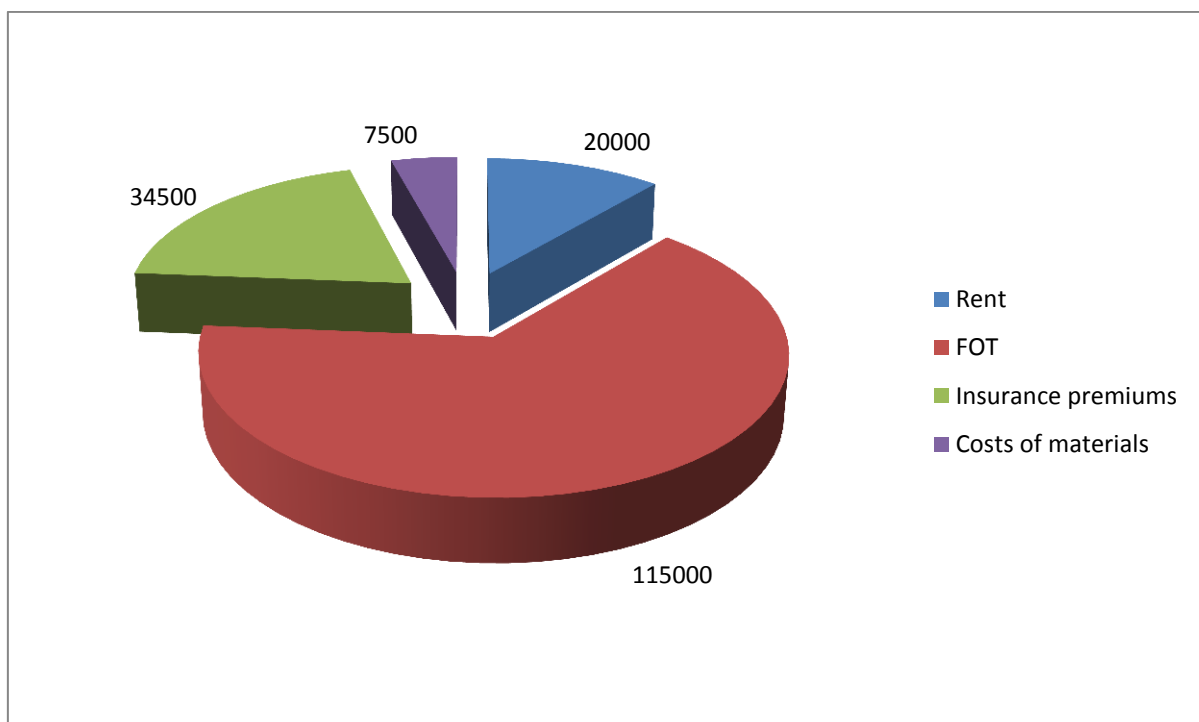


Figure 5 - Structure of expenses

As can be seen from the figure, the main share of costs is the payroll of employees, a little smaller share refers to rent and insurance premiums charged on wages staff.

Next it is necessary to calculate the income from business activities.

Revenue .

To determine the financial result from the activities of the game center, it is necessary to calculate not only the costs and expenses, but also the income.

Table 8 - Pricing policy and sales volumes

Name of service	Number of visits per month	average price of services	cost per month rub.	number per year, people.	cost per year, rubles.
Monday-Thursday	450	200	90000	5400	1080000
Friday - Sunday	576	250	144000	6912	1728000
TOTAL	1026	200	234000	12312	2808000

As you can see from the table for the year the amount of revenue 2.808 million rubles, for the month the amount of revenue will be 234 thousand rubles.

Taxation is taken into account according to federal, regional and local legislation.

Without taking into account tax benefits it is planned to pay the following taxes:  $STS = (\text{income} - \text{expense}) \cdot 15\%$

Table 9 - Calculation of tax

Name	per month rub.	per year, rubles.
Revenue from sales of services	234000	2808000
Expenses	177000	2124000
profit	57000	684000
USN (15%)	8550	102600

## 4 Results of the study

### 4.1 Calculation of the financial indicators of the project

The most costly in opening a children's development center are investments in working equipment. The cost of equipment is 428880 rubles.

Table 12 - Financial result of activity, rubles.

Name	per month rub.	per year, rubles.
Revenue from sales of services	234000	2808000
Expenses	177000	2124000
profit	57000	684000
USN (15%)	8550	102600
Net income	48500	582000

As you can see, the net profit in the first month will be 48500 rubles, given that the calculated average load, the revenue is quite good.

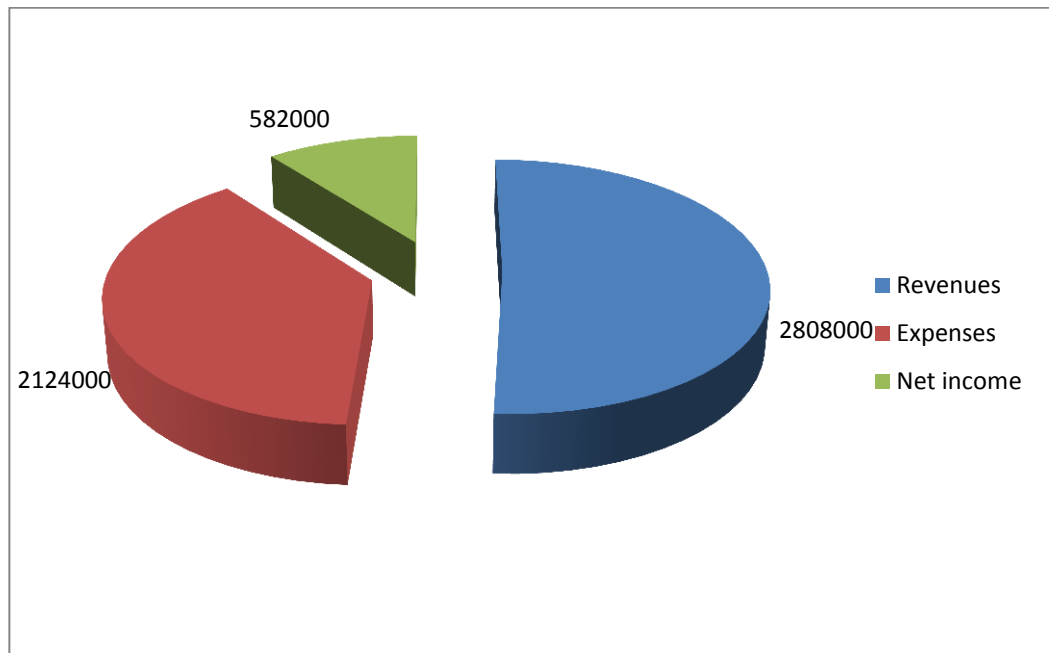


Figure 6-The structure of the financial result, rubles.

But not always there will be the maximum number of children, which means that revenues and staff wages will decrease.

We must not forget that in the first year it is necessary to pay the loan for the equipment.

In order to determine whether it is profitable to invest in this project investors need to calculate the efficiency of investment and net discounted income.

#### 4.2 Drawing up a forecast of financial activity

First of all, to calculate efficiency it is necessary to define the plan of rendering services in kind and in money terms (Table 13 and 14)

It is planned to increase the volume of rendering services minimum by 5% per year, that is why in the first year of the center's functioning the number of visitors will be 13540 persons, and in the third year of the center's functioning the number of visitors will be 14894 persons, but this is minimum increase.

Table 13 - Plan of production and sales of products (services) under the project in kind, pcs.

Name of service	1 year	Year 2	Year 3
Monday-Thursday	5400	5940	6534
Friday - Sunday	6912	7600	8360
TOTAL	12312	13540	14894

Analyzing reports on activity of similar children's leisure centers, we have come to a conclusion that increase in number of visits is mostly 10-15% per year.

In this case we take into account the difficult financial situation in the city, in the country and take for calculation increase in the number of visits only 5% per year.

Table 14 - Planned volume of sales of services, rubles.

Name of service	1 year	Year 2	Year 3
Monday-Thursday	1080000	1134000	1190700
Friday - Sunday	1728000	1814400	1905000
TOTAL	2808000	2948400	3095700

As can be seen from the table the volume of sales of services also increases from year to year by 5%.

Let's calculate the planned revenue in perspective for 3 years. For this purpose first of all we plan the expenses in perspective for 3 years (Table 15)

Table 15 - Planned incomes and expenses, rubles.

Name	1 year	Year 2	Year 3
Revenues	2808000	2948400	3095700
FOT	1380000	1380000	1380000
Insurance premiums (30%)	414000	414000	414000
Rent	240000	240000	240000
Purchase of materials	90000	90000	90000
USN (15%)	102600	123660	145755
total expenses	2226600	2247660	2269755
total net profit	582000	700740	825945

As you can see from the table, not all costs will increase due to an increase in turnover.

Rent, wage fund, materials will remain at the same level.

As you can see from the table, the profit will increase on average by 15% per year.

The increase in profit occurs by a larger amount than revenue due to the fact that the volume of sales of services increases by 5%, and the costs do not all undergo an increase.

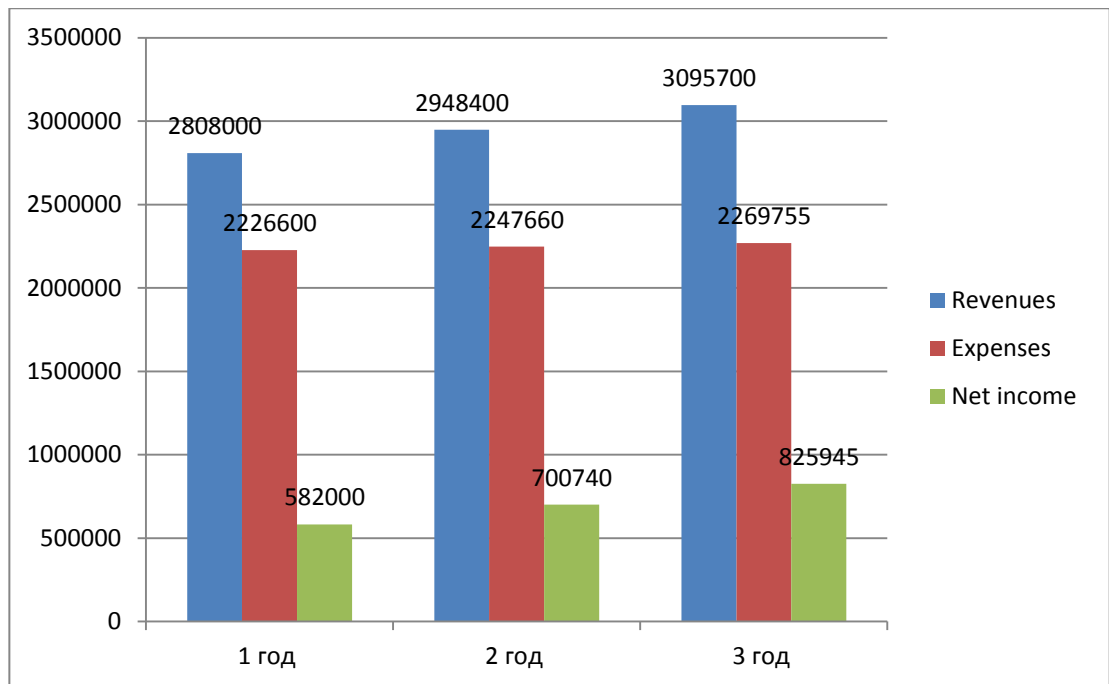


Figure 7 - Dynamics of the planned profit, rub.

Then it is necessary to calculate the effectiveness of this business plan in the first year of operation.

Profitability index (coefficient)

IR is calculated as the relation of net present value of cash inflow to net present value of outflow (including initial investment)

$$IR = 2808000 / 2226600 = 1,3 > 1$$

If the project is profitable, the value of the indicator should be greater than 1.

Net present (discounted) income (NPV)

$$NPV = [C / (1+r)] / I_0$$

Let's take discount rate equal to 10% (8)

The amount of initial costs is the sum of the costs of investment and one-time advertising:  $428880 + 21500 = 450380$

$$PD = [582000 / (1 + 0.1)] - 450380 = 7,711 > 0$$

So the internal rate of return is high and the project is effective.

Let's calculate the profitability index, which shows the level of income per unit cost.

The higher is the value of this index, the higher is the return of each ruble invested:

$$\text{IRR} = \text{amount of annual profit} / (1+k)^T \quad (10)$$

$$/ \text{investment costs} / ((1+k)^0)$$

$$\text{IRR} = 582000 / 450380 (1+0.1) = 1.4 \text{ rubles invested.}$$

That is, for one ruble of invested funds accounts for 1.4 rubles of profitability, which indicates the profitability of the investment.

Payback period.

The payback period is the period of time needed for the income generated by the investment to cover the cost of the investment.

$$Co = \text{initial investment} / \text{net cash flow}$$

In our case this period is  $450380 / 582000 = 0.8(\text{years}) = 8 \text{ months}$ . The project is highly and quickly recouped.

The money invested will pay for itself in 6 months.

Let's present the calculated figures in the form of a table (Table 17)

Table 17 - Project performance indicators

Indicator name	Value
payback period (months)	8
Profitability index (coefficient)	1,3
Profitability index	1,4 ruble
Net discounted income for 1 year of activity, rubles.	78711

Thus, the internal rate of return is high, the project is effective.

For one ruble of invested funds accounts for 1.4 rubles. profitability, which indicates the profitability of investment.

The money invested will pay off in 8 months.

Profitability index is 1.4, and net income, taking into account the discounted rate will be 78711 rubles.

The project is economically profitable and quickly enough recoup.



### 4.3 Risk Factors

Among the major risk factors and barriers that can hinder a successful child development center business are:

1. Low demand from clients.

This can be due to the fact that the center employs unqualified teachers who provide low-quality services. The work of each teacher affects the overall reputation of the center. This risk can be mitigated by motivating teachers with bonuses, displaying them on the honor board, and awarding them certificates of merit in front of their colleagues.

The risk of not gaining clients can also be affected by the lack of advertising. Therefore, it is necessary to constantly advertise the services of children's development center. Advertising best promotes business development.

2. Low demand from teachers.

Quite difficult to find highly qualified teachers. Such specialists, as a rule, have long been working in similar centers. Therefore, it is necessary to create better working conditions for teachers than your competitors.

## 5 Social Responsibility

### 5.1 Workplace Description

The object of the study is the office of a clearing accountant. The main place of work is Alfa Bank.

The length of the workroom is 6 m, width - 4 m, height of the room - 3 m. Main work is performed at 0.8 m above the floor. The ceiling of the room is freshly painted white, the walls are covered with light wallpaper, the floor is concrete, covered with a one-layer anti-static polyvinylchloride linoleum.

There are two windows, one facing the west. In the production room is processing of primary documents, drawing up on their basis of secondary, reception of visitors.

The characteristic of visual work is estimated in accordance with SnIP 23-05-95, and depends on the smallest or equivalent size of the object of distinction in our case, it is from 0.15 to 0.3 mm. Therefore, for our workplace, the visual work category will correspond to 2, with subgrade G, since the contrast of the object with the background is large, and the characteristic of the background is light.

The workplace uses a general lighting system is natural lighting (created by direct sunlight) and artificial lighting provided by 2 frosted glass luminaires. Each lamp has one 150W lamp.

The room is characterized as a low dust emission facility. The room is naturally ventilated by vents and ventilation ducts. Heating is by means of a central water heating system. The windows of the room overlook the residential building.

The windows have a standard design with increased soundproofing due to thick triple glazing and the air space between them.

In accordance with the conclusion of experts in the room: the parameters of the microclimate in the office of the accounting and economic department are presented in Table 12 (Report of laboratory tests № 240 of 20.08.2012), the results

of measurements of illumination in the office of the accounting and economic department (Report of laboratory tests № 303 of 10.09.2012).

Table - 12 Microclimate parameters

Период	Категория работ	Температура воздуха, °С	Относительная влажность, %	Скорость движения воздуха, м/с
Холодный	1а	21-24	50	0,1
Теплый	1а	23-25	50	0,1

The atmospheric pressure in the room is 735-740 mm.

The building in which the office is located is made of brick and concrete. The room contains combustible substances and materials in a cold state, i.e., according to explosion and fire safety, the room is classified as Category B.

The investigated room is provided with the following fire protection means:

"Evacuation plan for people in case of fire";

automatic fire alarm system;

For localization of a small fire, the room is equipped with a carbon dioxide fire extinguisher (OU-8).

For the accountant there is category I of severity and strain of work with a VDT or IBM PC (up to 15000 characters per work shift). The work category is Group B (information entry work).

The following work and rest regime applies: 8-hour working day, 10 minutes break after 2 hours of continuous work, lunch break of 1 hour.

All radiation standards are specified in the relevant regulations. For example, radiofrequency range electromagnetic radiation is regulated by GOST 12.1.006-84 and in accordance with Sanitary Rules and Norms SanPiN 2.2.4.1191-03. Hygienic requirements for personal computers are determined by Sanitary and epidemiological rules and standards SanPiN 2.2.2/2.4.1340-03. Norming of electromagnetic fields of radio frequencies is regulated by GOST 12.1.006-84 and

SanPiN 2.2.2/2.4.1340-03 "Hygienic requirements to personal electronic computers and work organization". [23].

Sources of electromagnetic fields and radiation in the reception room of the chief accountant is a computer. The main source of electromagnetic fields in this case is a monitor (Samsung), its characteristics in comparison with the regulatory are shown in Table 13.

Table 13 - Characteristics of the monitor's EMF

Название показателя	Нормативные показатели	Показатели используемого монитора Samsung
Напряженность электромагнитного поля по электрической составляющей, В/м:		
- в диапазоне частот от 5 Гц до 2 кГц	25	10
- в диапазоне частот от 2 Гц до 400 кГц	2,5	0,5
Плотность магнитного потока, нТл:		
- в диапазоне частот от 5 Гц до 2 кГц	250	150
- в диапазоне частот от 2 Гц до 400 кГц	25	20
Поверхностный электростатический потенциал, В	500	200

Thus, we can say that all the requirements of the standard for this monitor model have been met. To protect against electric current there is: grounding and devices with resistance not more than 4 Ohm; current-carrying parts are insulated; electrical wiring is located in hidden pipes, protecting against mechanical damage; sockets and outlets are marked; to turn off all power there is an emergency circuit breaker on the floor. Very often in practice there is a power surge and the circuit breaker is switched off, thus preventing a hazardous factor.

## 5.2 List of Statutory Regulations

When carrying out a special assessment of the workplace, the following regulations and guidelines

are governed by the following regulations:

- Sanitary and epidemiological rules and regulations

SanPiN 2.4.6.2553-09 Sanitary and epidemiological requirements to safety of working conditions for workers under 18 years old.

- SanPiN 2.2.2/2.4.1340-03 Hygienic requirements for personal electronic computers and work organization.

- Order of the Ministry of Health of the Russian Federation from January 28, 2021 № 29n.

- Order of the Ministry of Health of the Russian Federation No. 125n of March 21, 2014.

### 5.3 Analysis of internal social responsibility factors

The planned number of employees is 6 people.

Each employee has job descriptions. The basis for the development of job descriptions are qualification characteristics (requirements) for the positions, which are approved by Ministry of Labor and Social Development of the Russian Federation. Each employee of the center must know and comply with their job descriptions.

Rules of employee appearance have been introduced for the employees of the Children's Center. Employees must go to work in neat, tidy and clean clothes and shoes, the appearance of the employee must be neat. No shorts, breeches, torn or worn jeans, with new-fangled accessories such as rivets, chains, patches, etc. may be worn. Jeans and pants should have a classic cut, preferably in dark colors.

Labor organization is a system of measures to ensure rational use of labor force, which includes.

The proper arrangement of people in the production process, division and cooperation, methods, labor regulation and stimulation, organization of workplaces, their maintenance and necessary working conditions.

The development of human resources through training programs and programs of training and professional development.

The organization pays attention to the development of human resources (training and the development of human resources (training and skills upgrading). Employee training is conducted annually, which undoubtedly has a positive effect on both the company and employees.

In the sphere of internal social policy the center will conduct multidirectional activities:

- creating the attractiveness of the workplace,
- establishing a legal salary, the accrual of which will be fully reflected in the accounting documents, which allows a person to feel socially protected before retirement;
- development of the professional skills of employees, including their professional training;
- continuous training of masters;
- ensuring safe working conditions and health protection;
- social insurance of employees (payment of sick leave benefits, paid leave, childcare allowances for children under the age of one and a half);
- various incentive payments.

#### System of remuneration of labor.

The system of remuneration of labour in the new center is established in accordance with the Labour Code of the Russian Federation, federal laws and other regulatory acts of the Russian Federation, which are binding in Russia, and includes

- minimum wage,
- regional coefficients and wage increments,
- higher wages under special conditions (night and holiday bonuses),
- procedure for certification of employees,
- labor standards.

## 5.4 Analysis of external social responsibility factors

The organization does not currently provide sponsorship or philanthropy charity.

Responsibility to consumers of goods and services.

The organization is responsible to consumers of its products and services:

- creates a safe environment for children to stay there;
- ensures that the qualifications of the organization's employees are appropriate.

## 5.5 Legal and organizational issues of social responsibility social responsibility

When hiring employees on the basis of the application an employment contract is signed. Employees get acquainted with job descriptions and are instructed about safety at the workplace, which is noted in the appropriate registers.

Analysis of legal norms of labor legislation. The established rules of labor relations, authorized through the issuance of legislative acts, are mandatory in nature. In accordance with the Constitution of the Russian Federation and federal constitutional laws, the regulation of labor relations is carried out:

- labor legislation (including labor protection legislation

Labor regulations (including labor regulations) comprising the Russian Labor Code, other federal laws, and laws of Russian constituents the Labour Code of the Russian Federation (including labour legislation), which consists of the LC RF, federal laws of Russian regions containing labour law norms;

- Other normative legal acts containing norms of labor law (decrees of the Russian President, other normative legal acts of the subjects of the Russian Federation containing norms of labor law)

Russian presidential decrees; decrees of the Russian government and other legal acts containing norms of labor law (e.g., federal and regional decrees of the President of the Russian Federation, and Resolutions of the Russian Government

and normative legal acts of federal executive bodies normative legal acts of the executive authorities; normative legal acts of the executive authorities of the constituent entities of the Russian Federation; normative legal acts of local normative legal acts of executive authorities of constituent entities of the Russian Federation; normative legal acts of local authorities).

Relationships in the provision of leisure services for children are regulated by legislation on the protection of consumer rights, which means that the child's parents and the child himself or herself are consumers of the services in question: parents as persons purchasing or intending to purchase services, children as persons using the services.

Pursuant to Article 7 (1) of the Russian Federation Law On the Protection of Consumer Rights, the consumer has the right to ensure that the service is safe for the life and health of the child under normal conditions of its use. The requirements to ensure the safety of services are established by law and are mandatory.

## 5.6 Conclusion

The accountant's workplace is equipped without violations, in compliance with all requirements. According to the results of a special labor assessment, the actual level of the harmful factor corresponds to all norms.

In its activities the organization is guided by the norms of labor legislation. The management takes a responsible approach to ensuring normal working conditions, observance of the rights and constitutional freedoms of employees.



## Conclusion

The work characterizes the current activity of the center; the marketing analysis of the activities of the entertainment and educational center for temporary stay of children, aimed at meeting the needs of the population, the organizational factors of the project, as well as the problems of staff training, the financial assessment of the effectiveness of the developed project was carried out.

According to the theoretical part of the study, it is concluded that a business plan is a targeted document that contains a system of calculations, technical and economic justification.

It allows, among other things, to identify and enterprise problems and identify ways to overcome them, both by own efforts, and help from outside. It is focused on achieving success, mainly in financial and economic activities.

As a result of the study made the conclusion that the net profit per month will be 125.27 thousand rubles, given that calculated in the light of the maximum load, the proceeds are quite good. But not always there will be a maximum number of children, so revenues and staff wages will decrease. We must not forget that in the first year it is necessary to pay the loan for the equipment.

The internal rate of return is high, the project is effective. For each ruble invested funds account for 24.55 rubles of profitability, which indicates a high return on investment. The money invested will pay for itself in 3 months. The project is highly and quickly recoup.

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