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for Exercise & Fitness

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OILSCHOOL LIMERICK

## Facility Operations in Exercise and Health Fitness

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Section: Business Planning  
Lesson: 7

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## Topics

Business structure    Business plan    SWOT analysis    Employee records

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## Topic 1

# Business structure

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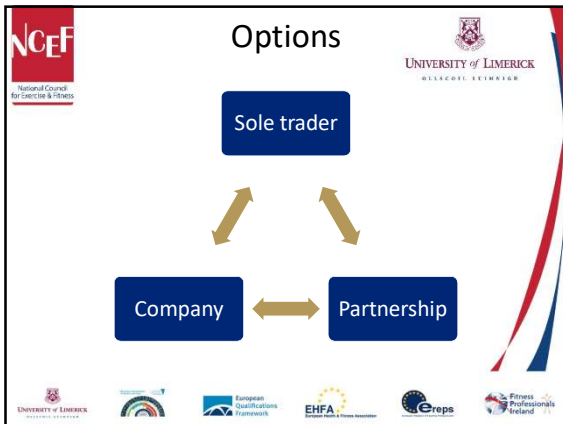
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**Sole trader**

- Individual trading independently.
- Registered for Self Assessed Tax with Revenue.
- Must register business name with Companies Registration Office.

A cartoon character is holding a box labeled "Sole trader".

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**Sole trader**

Advantages	Disadvantages
Total owner of all profits	Responsible for all losses!
Complete Independence	No support or back up
Minimal administration	More administration than employee status

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## Partnership

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- 2+ persons come together to trade as one.
- Required to be registered with Revenue and Companies Registration Office

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## Partnership

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Advantages	Disadvantages
Risks are shared	Profits shared!
Some support and back up	Decisions by committee
Minimal administration	Often family and friends

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## Company

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- Separate “legal entity” with legal rights and own legal identity.

1. Public Limited
2. Private Unlimited
3. Private Limited by Guarantee
4. Private Limited by Shares

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## Company

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1. Public Limited:
  - Must use PLC in name.
  - Ownership open to anybody on stock market.
  - Risks/liabilities carried by PLC, not individual.
2. Private Unlimited:
  - Very rare.
  - Risks/liabilities carried by owners.

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## Company

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3. Private Limited by Guarantee:
  - Ownership not open to public.
  - Risks/liabilities carried by company.
  - Common for non-profit organisations.
4. Private Limited by Shares:
  - 2-40 people pool money to establish initial capital.
  - Risks/liabilities carried by company.
  - Minimum of two directors and one secretary.

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## Topic 2

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# Business plan

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## Definition

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- “Formal document that describes a business, the environment it operates in, its short and long term objectives and the means and methods for achieving those objectives.”
  - Business goals.
  - Reasons why goals are believed attainable.
  - Plan for reaching goals.
  - Background information on organisation/team pursuing goals.

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- Stage 1: Prerequisites .....
- Stage 2: Summary .....
- Stage 3: Business idea .....
- Stage 4: Strategic analysis .....
- Stage 5: Marketing .....
- Stage 6: Staff .....
- Stage 7: Financial planning .....

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## Topic 3

# SWOT analysis

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## Introduction

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- Tool for auditing organisation and its environment.
- First stage of planning.



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## Introduction

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Internal  
External  
Positive Negative

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## Rules

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- Be realistic.
- Distinguish between where organisation is today, and where it could be in future.
- Be specific.
- Think relative to competition.
- Keep it concise and simple.
- Be aware that SWOT is subjective.

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## Strengths

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- Specialist marketing expertise.
- New innovative product/service.
- Location of business.
- Quality processes/procedures.
- Any other aspect of business that adds value to product/service.

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## Weaknesses

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- Lack of marketing expertise.
- Undifferentiated products/services relative to competitors.
- Location of business.
- Poor quality goods/services.
- Damaged reputation.

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## Opportunities

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- Developing/growing market.
- Strategic alliances.
- Moving into new market segments.
- Market vacated by ineffective competitor.
- New international market.

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## Threats

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- New competitor in home market.
- Price wars with competitors.
- Competitor with new product/service.
- Competitors with superior access to distributors.
- New taxation on product/service.

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<b>Strengths:</b> <ul style="list-style-type: none"><li>• Lowest price</li><li>• Management of health care experts</li><li>• Qualified and trained staff</li><li>• Health care program is well thought-out according to the need of common people.</li></ul>	<b>Weaknesses:</b> <ul style="list-style-type: none"><li>• Fitness Plus has less number of trainers and staff that can become a problem in providing service to a large pool of members.</li><li>• Club is short of marketing budget.</li></ul>
<b>Opportunities:</b> <ul style="list-style-type: none"><li>• The demand for health care and fitness club is growing rapidly in USA.</li><li>• Increased awareness of usefulness of fitness programs.</li><li>• Obesity disease is on the record high.</li><li>• Untapped market. No competition in the low cost segment</li></ul>	<b>Threats:</b> <ul style="list-style-type: none"><li>• Recession and economic downturn.</li><li>• A possible low cost of service from competitors</li><li>• Availability of low cost health care equipment</li></ul>

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## Topic 4

# Employee records

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### Tax

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- Withheld from wages and submitted to Revenue by employer.
- 1. Pay As You Earn → tax deducted each time employee receives wages.
- 2. Pay Related Social Insurance → contribution for social welfare benefits and pensions.

**PAYE** ← **PRSI**

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### Tax

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- Employers must register for PAYE/PRSI if they pay:
  - €8/week to employee with only one job.
  - €2/week to employee with more than one job.
- Company must register as employer and operate PAYE/PRSI on pay of directors, even if no other employees.

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### Records

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- P.60 → received from employer after end of tax year.
  - Details gross pay received in year, plus deductions for PAYE/PRSI.
  - Employees have legal right to document.
  - May be needed to claim social welfare benefits or tax refunds.

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The image shows the P60 form for PAYE-PRSI Social Welfare Benefits. It includes fields for Name of Employer, Address, PAYE Reference, and PAYE Date. There are sections for 'PAYE' and 'PRSI for the employment' with various checkboxes and boxes for data entry. Logos for NCEF, University of Limerick, and various accreditation bodies like EREPS and EHFA are visible at the bottom.

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The image is a slide titled 'Records' from the NCEF. It lists three points: P.45 is a cessation certificate for when an employee leaves, takes a career break, or dies; it is a four-part carbonised form; and it certifies the employee's pay, PAYE, and PRSI contributions within the tax year up to the date of cessation. Logos for NCEF, University of Limerick, and accreditation bodies are at the bottom.

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The image shows the P45 form, 'Particulars of Employee Leaving'. It contains sections for 'Employee Details' (including Name, Address, and Date of Birth), 'Employment Details' (including Employer Name, Date of Leaving, and Date of Birth), and 'Pay and Contributions' (including Gross Pay, PAYE, and PRSI). It also has a section for 'Other Information' and a 'Notes' area at the bottom. Logos for NCEF, University of Limerick, and accreditation bodies are at the bottom.

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- P.35 → used by employer to account for PAYE/PRSI deducted from employees each year.
- P.30 → issued monthly/quarterly to employer for inputting total PAYE/PRSI contributions.
  - Shows employer name, address, registration number and month.
- Pay slip → confidential statement for employee of total gross wages, deductions and net pay.

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**Next**

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**Lesson 8**

**Budgets**  
Cash flow analysis  
Bank reconciliation

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