



**CLASSE IV G AFM**  
ISTITUTO TECNICO  
ECONOMICO G.B BODONI

# BUSINESS PLAN

**YEAR 2025**

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# BUSINESS IDEA

FocuSport was born from the idea of starting the marketing of sports clothing created for children and teenagers aged 6 to 16.

The company's goal is to combine fashion with sporty functionality, offering comfortable, sustainable and fashionable garments that inspire young people to be active and confident.



# THE BRAND

The FocuSport brand guarantees quality products in the physical activity and sports sector.

In particular, FocuSport stands out for offering sportswear with particular attention to durability, functionality and innovation.

Products under the FocuSport brand are designed to meet the needs of children and teenagers.



# VISION E MISSION



## VISION

Our vision is to sell our products to new generations and become the reference brand for young athletes, offering innovative and functional clothing that supports every phase of their physical and sporting growth, promoting confidence, comfort and excellent performance.



## MISSION

We offer innovative, functional and sustainable sportswear, designed to improve the performance of athletes and sports enthusiasts, promoting an active, healthy and conscious lifestyle. Each of our products is designed to support people in every challenge, combining comfort, technology and design, respecting the environment and quality. I a



# SDG'S 2030 : OUR SOCIAL AND ENVIROMENTAL GOALS

- health and wellness
- Biodiversity
- Inclusion
- Partnership
- Responsable consumption and production



# SOCIAL AND ENVIRONMENTAL GOALS

## Health and wellness

We focus on promoting health for young people and improving living conditions by sport activity

## Inclusion

We create a work environment and corporate culture that respects, values and promotes differences among people, not only in terms of race, gender, but also in relation to ability, age, culture, and socio-economic background.

## Responsible Consumption and production

We pay particular attention to promoting sustainability through circular economy models.

This approach focuses on reducing waste, using resources efficiently and reusing materials, creating a continuous cycle that reduces environmental impact and promotes responsible consumption practices.

## Biodiversity

We focus on adopting practices that support the preservation and respect of natural ecosystems, promoting sustainability and trying to reduce ecological impact, but actively contribute to the conservation of global biodiversity.

## Partnership

We partner with suppliers who have concrete commitments to environmental sustainability. Thus reducing the ecological impact and strengthening the commitment to sustainability, inclusiveness and innovation.

# The legal form

- Company limited liability SRL
- The members are responsible for the subscribed shares and do not fail with the company
- Share capital: 10500€ represented by n. 21 shares of 500 euro each
- The activities of the company are: Trade in sports clothing





# OUR PRODUCTS

**Warm-up suits and complete sets:**

Thermal Shirt 30€



Warm Up Suit €70



**Sport Shoes:**



Football Boots 110€



Running Shoes 90€



## Soccer Balls:



Soccer Ball 15€



Set 5 Balls €60

## Sport Bags:



Sport Bag 20 Liters €90



Sport Bag 15 Liters €70

## Socks:



High Socks €3,50



Short Socks €2,50

## Thermal Shirts:



PRODOTTO DISPONIBILE  
PARTENZA IMMEDIATA

Thermal T-Shirt €7,50



Thermal Shorts €10



Thermal Pants €18



**Sports T-shirt € 7**



**Sports shorts €7**

# SECTOR, CUSTOMERS, COMPETITORS AND SUPPLIERS

## Commodity sector

The company operates in the retail sector of sporting goods for football for children and teenagers.

## Competitors

Competitors include international chains such as Decathlon and Nike Store, e-commerce platforms such as Amazon, and shops specializing in children's items.

## Customers

The main target is families with children and teenagers between 6 and 16 years old, interested in quality, safe products that are suitable for their growth needs.

## Suppliers

The company sources its supplies from manufacturers and distributors of well-established sports brands, both national and international, who guarantee quality and safety materials.



# ORGANISATION CHART

# FOCUSPORT



# The 4 P'S Of Marketing Mix



## PRICE

Our goal is to find a balance that allows us to remain competitive while meeting the expectations of our customers.

- Low price for T-shirts,
- High price for quality products.



## PROMOTION

We make our products known through advertising. Our aim is to raise awareness, stimulate interest and ultimately convince customers to buy our products.



## PLACE

Our mission is to make sure that our product arrives easily where customers are. Whether through our physical store or online and we are always looking for the right channels to reach our target audience.



## PACKAGING

Our packaging offers protection, visual appeal, sustainability and ease of use, ensuring our customers a positive and sustainable experience from the outset.

# Financial statment

Situazione patrimoniale previsionale							
Attivo	n( fine)	n+1	n+2	Passivo	n	n+1	n+2
<b>Immobilizzazioni immateriali</b>				<b>Patrimonio netto</b>			
Software	1.600,00	1.200	800	Capitale sociale	10.500	10.500	10.500
brevetti	-	0	0				
licenze	-	0	-	Riserve			
<i>Totale</i>	1.600,00	1.200	800	Utile	75.906	166.993	276.297
<b>Immobilizzazioni materiali</b>				<i>Totale patrimonio netto</i>	<b>86.406</b>	<b>177.493</b>	<b>286.797</b>
computer	16.800,00	12.600	8.400	<b>Debiti</b>			
arredi	3.150,00	2.835	2.520				
mobili	1.000,00	850	700	Debiti v/ fornitori	2.219		
stampante	1.000,00	880	760	Istituti previdenziali**			
altri beni		-	-	Tributari			
<i>Totale</i>	21.950,00	17.165	12.380				
<i>Totale immobilizzazioni</i>	<b>23.550,00</b>	<b>18.365</b>	<b>13.180</b>	<i>Totale debiti</i>	<b>2.219</b>	<b>0</b>	<b>0</b>
<b>Attivo circolante</b>							
Materie prime e di consumo	-						
Crediti v/ clienti	60.000,00	70.000	79.000				
<b>banca c/c</b>	<b>5.000,00</b>	<b>2.000</b>	<b>1.000</b>				
Denaro in cassa	75,18	205	761				
<i>Totale attivo circolante</i>	<b>65.075,18</b>	<b>72.205</b>	<b>80.761,41</b>				
<b>Totale attività</b>	<b>88.625,18</b>	<b>90.570</b>	<b>93.941</b>	<b>Totale a pareggio</b>	<b>88.625</b>	<b>177.493</b>	<b>286.797</b>

# PROFIT AND LOSS

	<i>n</i>	<i>n+1</i>	<i>n+2</i>
<b>Valore della produzione</b>			
Ricavi ddi vendita	1.301.244	1.561.493	1.873.791
<i>Totale</i>	<b>1.301.244</b>	<b>1.561.493</b>	<b>1.873.791</b>
<b>Costi della produzione</b>			
<b>costo d'acquisto di merci</b>	<b>650.622</b>	<b>780.746</b>	<b>936.896</b>
Variazioni delle scorte di materie prime e di consumo	0	0	—
Costi per servizi	12.000	12.000	12.000
Costo del lavoro	525.000	525.000	525.000
Ammortamenti	5.185	5.185	5.185
<i>Totale</i>	<b>1.192.807</b>	<b>1.322.931</b>	<b>1.479.081</b>
<i>Differenza tra valore e costi della produzione</i>	108.437	238.561	394.711
<i>Oneri finanziari</i>	0	0	0
<i>Risultato prima delle imposte</i>	108.437	238.561	394.711
<i>Imposte sul reddito (30% dell'utile lordo)</i>	32.531	71.568	118.413
<i>Utile dell'esercizio</i>	<b>75.906</b>	<b>166.993</b>	<b>276.297</b>



# Brek even Analysis

#	q	#	cv	#	cf	#	ct	#	rv	Utile
-										
	2.000,00		35,00		542.185,00		612.185,00		140.000,00	-472.185,00
	4.000,00		35,00		542.185,00		682.185,00		280.000,00	-402.185,00
	6.000,00		35,00		542.185,00		752.185,00		420.000,00	-332.185,00
	8.000,00		35,00		542.185,00		822.185,00		560.000,00	-262.185,00
	10.000,00		35,00		542.185,00		892.185,00		700.000,00	-192.185,00
	12.000,00		35,00		542.185,00		962.185,00		840.000,00	-122.185,00
	14.000,00		35,00		542.185,00		1.032.185,00		980.000,00	-52.185,00
	16.000,00		35,00		542.185,00		1.102.185,00		1.120.000,00	17.815,00
	18.000,00		35,00		542.185,00		1.172.185,00		1.260.000,00	87.815,00
	20.000,00		35,00		542.185,00		1.242.185,00		1.400.000,00	157.815,00
	22.000,00		35,00		542.185,00		1.312.185,00		1.540.000,00	227.815,00
	24.000,00		35,00		542.185,00		1.382.185,00		1.680.000,00	297.815,00

BEP= 15.491,00 quantità da vendere per realizzare il pareggio RICAVI =COSTI







CLASS 4<sup>G</sup>