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Gastropreneurs

Empowering Youth Entrepreneurship on Gastronomy

2024-2-FR02-KA220-YOU-000294275

WP3/A3. Creating Theoretical Core of Learning Units

Developer: Fondazione ENAIP Lombardia

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Learning Unit

BUSINESS MODELS, PLANNING & LEGAL FOUNDATIONS

Theoretical Core of the Learning Unit

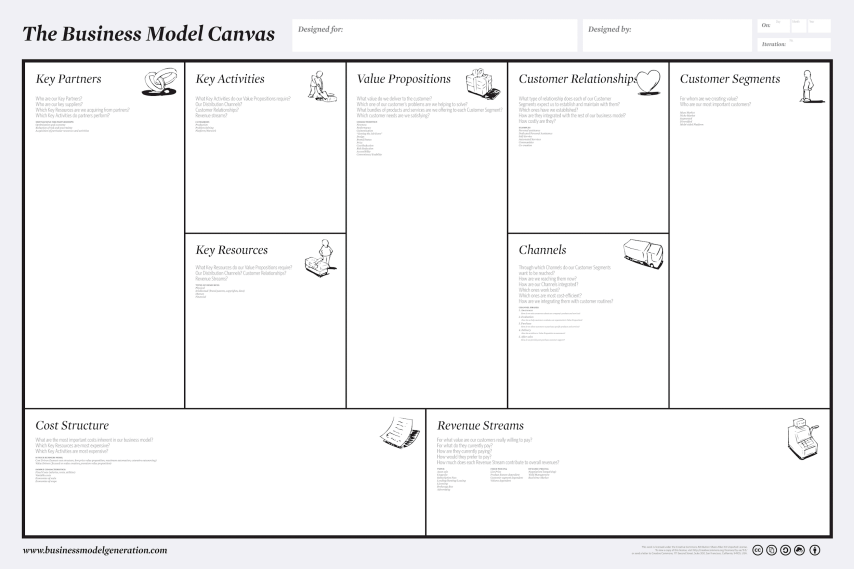
Theoretical Core

Business Models

A business model describes the rationale of how a business organisation creates, delivers and captures values with the goal of generating profit in economic, social, cultural or other contexts. It outlines the specific way a business conducts itself, spends and earns money to generate profit, encompassing core aspects such as purpose, business processes, target customers, offering, strategies, infrastructure, organisational structures, profit structures, sourcing, trading practices, and operational policies including culture.

The model is a strategic plan that defines how a company will make money by detailing its products or services, target market, expected costs, and revenue streams.

It is often visually represented through structured frameworks like the Business Model Canvas, which includes key components such as value proposition, customer segments, revenue streams, cost structure and key activities.



Source: Startplatz

Business Planning

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Business planning is the structured process of defining a business's objectives and systematically outlining the strategies, resources, operations, financial projections, and legal considerations required to achieve them. In the context of gastronomy, it involves analysing the market, selecting an appropriate business model, planning operations and finances, and ensuring regulatory compliance in order to establish a viable and sustainable enterprise.

Business planning is essential for both startups and established companies:

- For startups, it attracts lenders and investors by demonstrating a clear path to success and a realistic assessment of risks
- For established companies, it aligns growth objectives, helps navigate next changes, and serves as a tool for internal alignment and decision making.

The process also encourages thorough research, helping entrepreneurs identify barriers and opportunities they may not have previously recognized.



Source: Pexels

Legal and regulatory foundations for ventures

Establishing a robust legal and regulatory foundation is essential for the success and sustainability of any venture. The first step involves selecting an appropriate legal entity, such as a sole proprietorship for independent startups, a partnership for shared ownership, or a corporation for larger operations seeking limited liability protection and favourable tax treatment. This choice directly impacts liability, taxation, and the ability to secure financing.

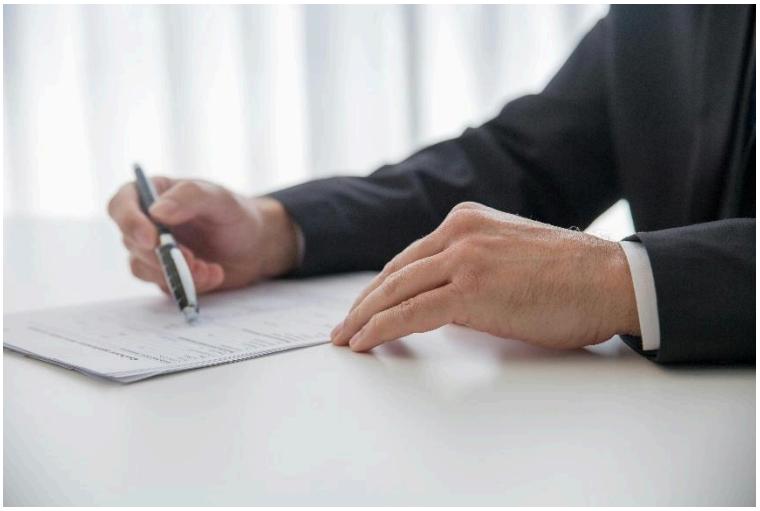
Compliance with relevant regulations is non-negotiable and includes obtaining business licenses and permits, which may vary by location and by the specific services offered. Food-related ventures must adhere strictly to food safety and hygiene standards, including risk assessments, proper food handling procedures, staff training, and meticulous record-keeping. Beyond food safety, ventures must comply with consumer protection laws, labeling requirements, and advertising standards.

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Taxation and labour law are also critical components. Operators must understand obligations such as VAT, corporate income tax, payroll taxes, employment contracts, minimum wage compliance, and workplace health and safety regulations to avoid legal penalties and ensure sustainable operations. Ongoing monitoring, audits, and reporting are necessary to maintain compliance.

Intellectual property protection is important for safeguarding a brand, recipes, or unique concepts. This may include registering trademarks, copyrights, or patents. For franchises or joint ventures, legal complexity increases, as franchise agreements must comply with strict laws governing brand control, quality assurance, and consumer protection.

Contracts with suppliers, distributors, and partners must clearly define terms of sale, product quality, pricing, delivery schedules, and payment conditions to prevent disputes. Integrating all these legal and regulatory considerations into the business planning process ensures that gastronomy ventures operate lawfully, manage risks effectively, and are positioned for long-term sustainability.



Source: Pexels

Taxation & compliance

Taxation and regulatory compliance are fundamental components of business planning and operational management. Organisations operate within a legal and fiscal framework established by governmental authorities to ensure transparency, accountability, and fair economic activity.

Businesses must first determine the applicable tax regime based on their legal structure, size, jurisdiction, and the nature of their economic activities. Typical fiscal obligations include value-added taxes (VAT) or sales taxes on goods and services, corporate or personal income taxes, and local business taxes where applicable. Understanding how these taxes apply to

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different transactions is essential for accurate financial reporting and for avoiding legal or financial penalties.

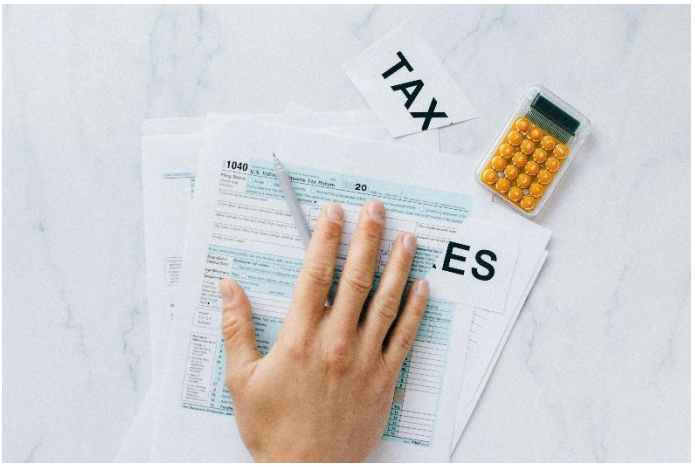
Payroll taxation is another significant aspect of compliance. Employers are generally responsible for withholding income taxes and social security contributions from employee wages and remitting them to the appropriate authorities. These contributions may include payments for public health systems, pension schemes, unemployment insurance, or other statutory benefits required under labour legislation. Compliance with payroll tax regulations requires accurate payroll calculations, proper employee documentation, and timely payments.

In addition to tax obligations, businesses must comply with broader regulatory requirements related to labour law, consumer protection, data protection, environmental regulations, and workplace health and safety standards. These regulations aim to protect employees, consumers, and the wider public while ensuring ethical and responsible business conduct.

Many jurisdictions require periodic reporting to tax and regulatory authorities. These obligations may include submitting VAT or sales tax declarations, annual financial statements, payroll reports, and other statutory filings. Failure to meet reporting deadlines or inaccuracies in financial declarations may lead to financial penalties, audits, or legal consequences.

To manage these responsibilities effectively, businesses often implement internal compliance systems and procedures. These may involve the use of accounting software, internal audits, and collaboration with professional advisors such as accountants, tax specialists, or legal consultants. Establishing clear compliance processes ensures that organisations remain aligned with evolving regulatory requirements and maintain financial transparency.

Overall, effective taxation and compliance management reduces legal risks, supports sound financial governance, and enhances organisational credibility with regulators, investors, partners, and customers.



Source: Nataliya Vaitkevich via Pexels

Record keeping and continuous improvement

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Record keeping is a critical element of effective business management and organisational governance. Maintaining accurate and systematic records enables businesses to document financial transactions, monitor operational performance, demonstrate regulatory compliance, and support informed decision-making.

Financial records form the foundation of organisational accountability. These typically include documentation of revenue, expenses, invoices, payroll information, tax filings, and bank transactions. Proper financial documentation allows businesses to assess profitability, manage cash flow, and ensure accurate reporting to tax authorities and stakeholders.

Operational records also play an important role in managing day-to-day activities. These may include contracts with suppliers and partners, inventory records, operational procedures, maintenance documentation, and employee schedules. Such records support organisational efficiency by enabling managers to track resources, monitor operational processes, and identify potential inefficiencies.

Compliance documentation is equally important for demonstrating adherence to legal and regulatory obligations. Organisations may be required to maintain records related to employee training, workplace safety procedures, regulatory inspections, and other compliance-related activities. Proper documentation provides evidence that the organisation meets legal standards and can be essential during audits or regulatory reviews.

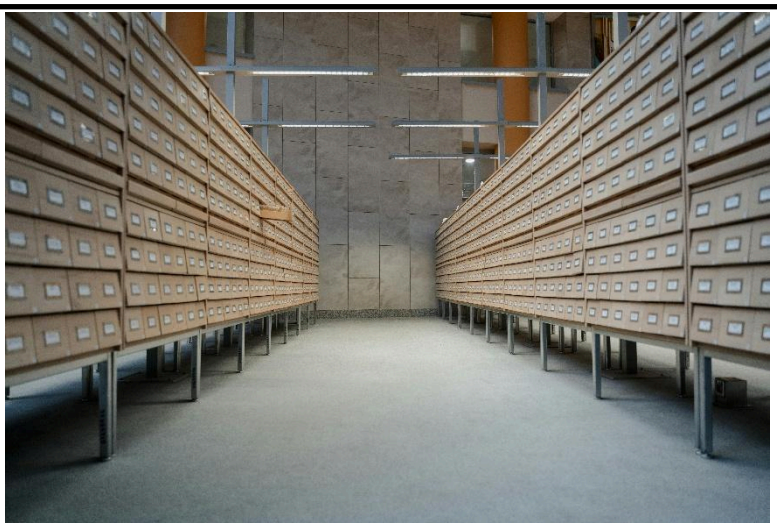
Beyond fulfilling administrative and regulatory requirements, systematic record keeping contributes to continuous improvement. By analysing financial and operational data, organisations can evaluate performance, identify trends, and detect areas where processes may be optimised. Data-driven insights support strategic decision-making and help organisations respond effectively to changing market conditions.

Continuous improvement involves regularly reviewing organisational practices, performance indicators, and operational outcomes in order to enhance efficiency, quality, and competitiveness. This process may include analysing key performance metrics, collecting feedback from stakeholders, and implementing adjustments to operational procedures or strategic planning.

Advances in digital technologies have significantly improved the efficiency of record keeping and performance monitoring. Integrated management systems and digital databases allow organisations to centralise information, automate reporting processes, and generate analytical insights that support better decision-making.

Ultimately, effective record keeping combined with a structured approach to continuous improvement strengthens organisational transparency, supports compliance with regulatory requirements, and enhances long-term operational sustainability.

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Source: Tima Miroshnichenko via Pexels

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