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New Enterprise Development BAA1003
Lecturer: Dr. Eric Clinton
Group 34

Feasibility Study

Revive Grounds

Revive your skin the same way coffee revives your day!



An eco-friendly skin scrub using repurposed coffee grounds

We hereby certify that this material which we now submit for assessment on the programme of study leading to the award of Bachelor of Business Studies/ European Business is entirely our own work, and has not been taken from the work of others, save, and to the extent that, such work has been cited and acknowledged within the text of our work.

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Revive Grounds

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Concept Statement



The Problem: The coffee industry in Ireland is expected to grow by over 10% by 2029, resulting in a market volume of approximately \$50 million (Statista, 2024). However, the correlating future increase in coffee waste production causes ever-growing concern. Coffee ground waste is disposed of in landfills, fermenting to produce a greenhouse gas called methane, which is twenty-one times more powerful than carbon dioxide in contributing to global warming (Mohajan, 2011). With Ireland producing 9,000 tonnes of coffee ground waste annually, creating approximately 11 million kilogrammes of CO2 emissions (Teagasc, 2019), an emphasis on innovative coffee waste renewal methods is essential.



Our Solution: Revive Grounds is an eco-friendly coffee-based skincare scrub, created using repurposed coffee grounds along with all natural ingredients, available in a variety of coffee based scents including vanilla and hazelnut. Our vision is to counteract the damage to our atmosphere, created by methane gases released from landfill coffee ground waste, by providing you with an organic coffee-based skincare scrub! Our product is based on recycling innovation, transforming coffee ground waste from local coffee shops into a skincare exfoliator.

Why Revive Grounds: We built our brand based on the core values of our team, sustainability, customer well-being, social responsibility, and innovation. We desire to operate an honest business, contributing to our community while tackling harm to our environment. Our product delivers our values in the form of a skincare exfoliator, harnessing our core values to create a sense of camaraderie and pride in our beautiful society.

Target Market: Our target market is environmentally conscious coffee consumers who believe in natural skincare remedies. Our consumer values transparency, which we deliver through our detailed breakdown of our scrub. We believe in organic skin rejuvenation, which is why we remove all excess chemicals that can be potentially harming to the skin, providing a four-ingredient based remedy. We plan to target our consumers by locating our selling point at their local coffee shop, with a backup website for possible purchasing, allowing for ease of access to our product.

Special Features: The combination of our repurposed coffee ground waste circular economy, all natural ingredients, and deep exfoliation qualities from our scrub cannot be matched by any competitor in our market space. We plan to provide an exfoliator unlike any existing product on the market, harnessing the power of sustainability, community spirit, and rejuvenating skin.

Management Team: Revive Grounds is led by a team of excelling students, determined to contribute value to our global combat of environmental depletion, while instilling confidence in our community to believe in their natural beauty.

Key Survey Findings

- Respondents revealed an evident gap in consumer knowledge regarding organic products and the exfoliation process
- Respondents value a trustworthy brand with full transparency
- Respondents were happy to spend more money on a luxury product that made a good environmental impact

Key Survey Statistics

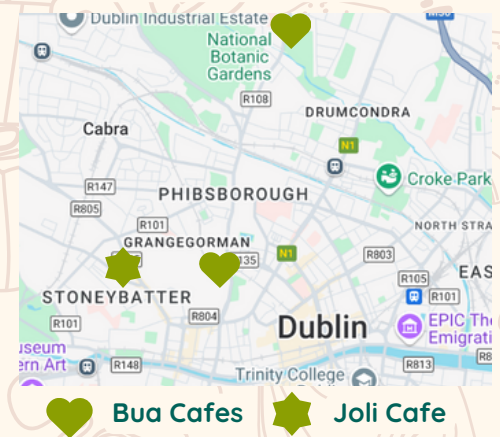
- Around 90% of respondents value brand trust
- Roughly 70% of respondents lack scientific knowledge behind the exfoliation process
- Over 80% of respondents value a sustainably produced product

Process Map

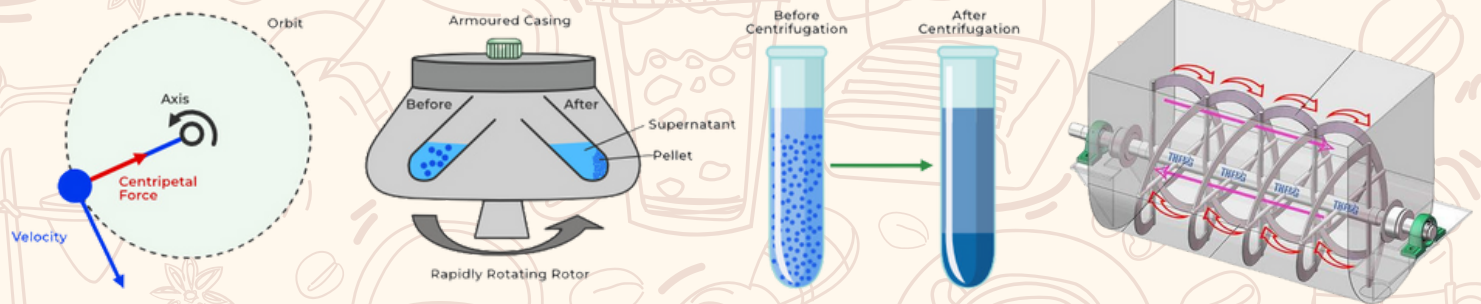


Collection: To utilise coffee ground waste, we will create a collection system dedicated to efficiency and cost minimisation. We have already established three collection locations based in the North Dublin area, Joli café and both BUA cafes. Our previously negotiated collection costs rest at €25 per week, based on waste disposal space created for the business by our collection of the coffee grounds. Our weekly collection service, operated free of cost by ourselves, will gather 25kg of coffee grounds per location to return to our personal operation space.

Collection Locations



Filtration: Thorough filtration of the coffee ground waste is crucial, as the presence of unnatural materials can contaminate the grounds, potentially causing harm to the skin. We will mass filter the grounds by initially utilising a sieving process to remove any potential debris, before using a high-speed industrial centrifuge, spinning the coffee grounds and water combination at high speed, allowing the collection of pure refined coffee grounds. This process will require large centrifuge tubes to withhold the material throughout the process, and balancing weights to maintain stability of the machinery. Effectively drying the coffee grounds is essential to prevent mould and the growth of bacteria. We will mass dry the grounds on large drying trays, accelerating the process with fans to force dry the material.



Curation: We will industrially mix the coffee grounds in a ribbon blender, adding essential oils, coconut oils and derma sugar to create our scrub. Industrially mixing our product will remove any material clusters creating a smooth applicant for the skin. Our scrub will be packaged in air-sealed recyclable plastic containers, produced and delivered to distributors, to preserve the shelf-life of the mix as it contains all natural ingredients.

Exfoliation- As agreed in our contract with our coffee ground collection locations, we will deliver our final product to their cafes to be sold over the counter, allowing them to promote the sustainable initiative they are a part of. We will also distribute online through our website, adding additional delivery fees onto the price to cover the cost.

Scalability: We created our initial venture to operate at a local scale, ensuring minimal costs to allow for personal financing to launch our business. We plan to carry out the collection and distribution service in personal vehicles, while operating production and packaging from our own personal space. However, with the importance of scalability in mind, we designed our process map to easily facilitate expansion in line with future investment. Our two-year projection of the company would transform our process map to include business vehicles with hired employees completing collection services from mass coffee ground waste producers such as hospitals, and a rented base of operations mass filtering and producing our product with upscaled industrial machinery

The Effects of Exfoliation on Skin



During our lifetime our skin undergoes ageing due to both physiological and external stimuli. Although ageing is a natural process within life, supportive skin care is necessary to preserve health and beauty as you age. "Skin Exfoliation improves the quality and tone of the skin by assisting in the removal of dead skin cells from the structure" (Packianathan and Kandasamy, 2011). Research has shown that many different skin types benefit from skin exfoliation. These include: aged skin, acneic skin, hyperpigmented skin, dehydrated skin and photodamaged skin.

Exfoliation Effects on Different Skin Types



Aged:

Exfoliants containing moisturisers stimulate natural cell renewal.



Hyperpigmentation:

Exfoliants help to shed pigmented cells quickly and lighten aged spots.



Dehydrated:

Dying skin cells are effectively removed via exfoliants.



Photodamaged:

Exfoliants can remove sun-damaged cells, preventing possible growth to abnormal skin cells causing skin cancers.



Acneic:

Exfoliants are effective in preventing dead skin cells from clogging hair follicles, leading to acne.

Exfoliation Methods

Many varieties of exfoliation exist today, including chemical (using acids), enzyme (using AHAs), mechanical (using scrubs, lufas, etc.) and more deeply through the use of dermabrasion (using lasers). It is important to note for the user of our product that manual/mechanical exfoliation through the use of a scrub affects the skin in different ways depending on the amount of friction used.

Application Process for Revive Grounds

Step 1: With the use of our coffee scrub, we recommend gentle exfoliation of the skin in circular motions for brief periods (30 seconds at a time) to remove the top layer of the skin efficiently.

Step 2: The scrub should be rinsed off with lukewarm water and then followed by the customer's chosen moisturiser to complete the process.

Repeat: This process should only be repeated 2/3 times a week based on both research and esthetician guidelines, but this process also depends on the customer's skin type.



★ A general rule of thumb that will be recommended to our customers is that the more aggressive the exfoliation, the less often it needs to be repeated. However, our product will be recommended to be applied with gentle application. ★

Application Process for Different Skin Types



It is important for our users to understand the application process of our product in accordance with their skin types. This is crucial for customer loyalty and trust within our brand, as often negative results can occur from improper scrub application



Research has shown that applying exfoliation methods unsafely can harm skin cells, resulting in outbreaks of acne or increased redness (AAD Association, no date).

Therefore, we recommend our product is most appropriate for **oily skin types** (shiny with repeated breakouts) and **normal skin types** (hydrated skin, not too oily or dry).



If an individual has a **darker skin tone**, more aggressive forms of exfoliation may result in dark spots on the skin (AAD Association, no date). Our product therefore would need to be applied gently to such areas.



Those with **dry, sensitive, or acne-prone skin** may not be suitable for use of our product, as mechanical exfoliation may be too irritating for such skin types.

Science behind our ingredients



Coffee Grounds 31.3%

Due to biological actions that improve skin and hair health, and its capacity to permeate the skin barrier, caffeine has grown in popularity within cosmetics (Rodrigues, Olivera and Carneiro Alves, 2023). Caffeine has been found to be beneficial in a number of dermatological areas, including skin cancers. Caffeine is pro-apoptotic (disassembling of cells) and prevents UV-induced carcinogenesis (Marcus L Elias, Israeli and Madan, 2023). Sun Protection: Research has shown that Caffeine's UV-protective qualities may cause significant results for age-related UV damage (Marcus L Elias, Israeli and Madan, 2023). Cosmetic: As a therapy for cellulite, caffeine has demonstrated promise.

Derma Sugar 26.0%

Sugar scrubs, particularly more refined brown sugars like derma sugars, are gentle and aid in the removal of dead skin. By clearing the pores of any debris, derma sugar aids in skin renewal (Sandborn, 2015). Moreover, sugar naturally slows down the ageing process of the skin by preventing toxins from attacking your skin cells (Sandborn, 2015).

Coconut Oil 41.67%

The liquid from the fresh portion of a coconut is cold-pressed to create virgin coconut oil (VCO). VCO will be used in our product to prevent the loss of polyphenols and pro-vitamins A & E. VCO provides anti-inflammatory, anti-cancer, and pain-relieving effects (Umate, Parwe and Kuchewar, 2022). VCO supports the immune system, has antifungal and antibacterial qualities, is wound-healing, anti-inflammatory, and withholds skin-protective qualities (Umate, Parwe and Kuchewar, 2022).

Essential Oils: Vanilla & Hazelnut 1.0%

Natural vanillin found in Vanilla: has antioxidant qualities and can shield cells from oxidative stress and induced cell death (Sinsuebpol et al., 2023). Hazelnut oil excels as a moisturiser due to the presence of fatty acids and vitamin E keeping the skin hydrated ('Benefits of Hazelnut Oil for Your Skin', 2023).

Product Branding



Luxurious Brand Positioning: Primary research returned validating data supporting our drive to position Revive Grounds as a luxurious product. Our target market confirmed their willingness to pay a higher price than the market average, correlating with their appreciation for the sustainable practices behind the product, contributing to our set price of €15.99 per 200g tub. Our respondents showed great enthusiasm towards our core values of social responsibility, customer well-being, and coffee ground repurposing, adding to their interest in our skincare scrub. Our premium pricing strategy will reflect the perceived value of the brand.

Consumer Knowledge Gap: Throughout our conducted field research, we noticed an issue consistently arising across primary data: the gap in consumer knowledge in relation to the benefits of using organic skincare products. Consumers are not fully aware of the scientific reasoning behind the exfoliating process, particularly the applicant process for different skin types. Upon further secondary research, the knowledge gap became academically apparent. The key contributor to the lack of organic skincare product demand is the belief that conventional and organic skincare products are equally effective and beneficial to health, justifying the consumer's unwillingness to pay a higher price for natural products (Drăgan and Petrescu, 2013).

Revive Grounds

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Revive Grounds Community

We are an organic skincare community, working together to save our environment and educate our society, while rejuvenating our looks!

[Join the Community →](#)

To address this knowledge gap, we plan to alter our brand vision to prioritise customer education along with our core missions. Effectively educating customers will lead to greater product appreciation and brand loyalty, therefore further justifying our higher price and position as a luxurious brand. Initially, we aim to educate our customers by providing articles and recommendations based on our product via our website and social media platforms, specifying the benefits our natural ingredient combination provides in enriching the skin. With future development and investment, we hope to scale our education aspect by creating an online brand community, facilitating business-to-customer interaction as well as customer-to-customer interaction. Consumers can educate themselves through provided natural skincare recommendations and educate each other through community threads, relating our brand to organic skincare education.



Cosmetic Licensing



As mentioned in our concept paper, our product will need to obtain a cosmetic licence for our repurposed coffee ground body scrub.

Under the EU cosmetic product regulation No. 1223/2009 (EU Monitor, 2009), guidelines highlights the need for:

A. Safety of products: Manufacturers must ensure products are safe for human health when used under normal or reasonably foreseeable conditions of use. A responsible person (either the manufacturer or an authorised representative) must ensure that products meet the required safety standards.

- Our company, Revive Grounds (a business that has a product manufactured and sells it under the name or trademark), will act as the authorised representative to oversee the role of the responsible person for our product and to coordinate with authorities in the event of recall.

Safety assessment: Before a cosmetic product is placed on the market, a safety assessment must be conducted by a qualified professional. The assessment takes into account the composition of the product, the safety of its ingredients etc.

- We will acquire a qualified cosmetic safety assessor to evaluate the toxicological profiles of our ingredients. Many services produce CPSR testing within Ireland e.g. Cosmetic Testing Lab, Dermatest (Costing approximately €150 for 1-9 ingredients).

B. All cosmetic products must have clear labelling, which includes important details such as: name and address of the responsible person, list of ingredients, batch number for traceability, expiration date, labels with easily understood domestic language etc.

- We will ensure that our product complies with labelling requirements throughout all stages of the manufacturing and marketing process.

C. Cosmetic Ingredient Safety: The regulation includes a list of prohibited substances and a list of restricted substances, which outlines ingredients that either cannot be used in or can only be used under specific conditions.

- Currently, within our ingredient list, our product does not contain any of the prohibited substances listed.

D. Claims on cosmetic products (such as "hypoallergenic" or "dermatologically tested") must be substantiated by evidence. Misleading claims are prohibited, and misleading advertising is forbidden.

- We will never make a misleading claim about our product without first obtaining substantial evidence. We will market our product to work within this guideline by illustrating our product's benefits without directly claiming they can cure, treat, or prevent diseases, etc.

E. Animal Testing: The regulation implements a ban on animal testing for cosmetic products. The regulation encourages the use of alternative testing methods to ensure safety.

- We will never undergo animal testing during product assessment. Instead, we will use human volunteer studies to assess skin irritation, sensitisation, etc. Moreover, stability and microbiological testing will verify the shelf life and clearing of microorganisms.

F. Free Movement of Cosmetic Products: The regulation ensures that cosmetic products that comply with the requirements in one EU Member State can be marketed throughout the EU/EEA.

- We will ensure our product legally placed on the Irish Market can be sold across the entire EU if required by following all steps within guideline procedures.

Industry Attractiveness



We plan to enter the natural cosmetics industry. The Irish natural cosmetics market has brought in an annual revenue of €27.79 million in 2024 and is expected to grow at a yearly rate of 7.95% over the next five years (Statista Market Forecast, 2024). This growth highlights a clear opportunity, driven by evolving consumer purchasing decisions. A survey from IBM revealed that 57% of consumers are willing to change their purchasing habits to help reduce environmental impact (Haller et al. 2020). Additionally, consumers are willing to pay a 9.7% premium for environmentally friendly products, as shown in PwC’s 2024 Voice of the Consumer survey. This data validates our decision to adopt a differentiation focus strategy: concentrating on our unique brand identity, which emphasises reducing waste through the use of repurposed coffee grounds, enhancing consumer education, and building an online community—all while providing an effective skincare solution.

This strategy enables Revive Grounds to target a niche market of environmentally conscious consumers willing to pay a premium for sustainable, luxury products. By leveraging this growing demand, we can achieve higher profit margins while addressing competition in the natural cosmetics market. Our unique offerings, coupled with educational content and community building, will help us create strong brand loyalty and differentiate ourselves from competitors in a crowded space.



Competitor Analysis



 BEAN AROUND	 PROS	 COST	 SUSTAINABLE	 CONS
FRANK BODY	Great Brand Message	€5.95 (80g)	Rating: 7	Lack of Usage Instructions
REVIVE GROUNDS	Variety of Products	€15.45 (200g)	Rating: 4	Doesn't Reduce Waste (No Repurposed Coffee Grounds)
	Full Product Instructions and 100% Sustainable	€15.99 (200g)	Rating: 9	Limited Products Available

How do we stand out from our competitors?



Our competitors may use repurposed coffee grounds for skin-care solutions, but they lack a direct emphasis on collecting the used coffee grounds to reduce the waste in landfills and contribute to a circular economy. From our primary research, we discovered that over around 90% of respondents value brand trust, and we can provide our customers with a full insight into our sustainable business practices for making our product.



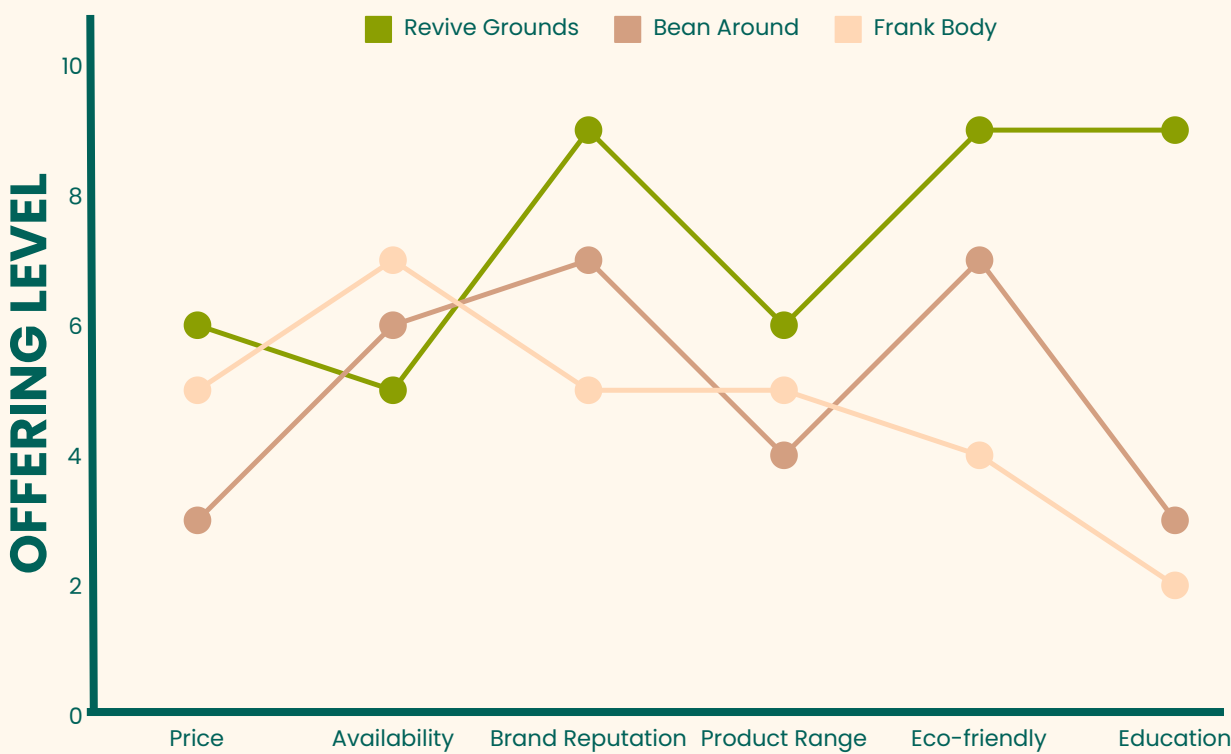
We are putting a focus on educating consumers about the exfoliation process and sustainable skincare, something that none of our competitors are doing. A survey conducted on Gen Zs and Millennials revealed that 73% of them value brands that engage meaningfully with educational content and interactive platforms (Statistica, 2023). One of our competitors, Bean Around, gives no information on how often to use the product. Research shows exfoliation should only be done at most twice weekly; otherwise, it can be detrimental to skin. We will provide education on this.



Our skin scrub stands out from competitors by focusing exclusively on 100% organic and natural ingredients, steering clear of synthetic chemicals and unnecessary additives. Unlike many alternatives on the market, our formula is designed to nurture the skin while respecting the environment. Featuring sustainably sourced elements such as cold-pressed virgin coconut oil for hydration and antioxidant-rich vanilla and hazelnut oils for protection, our scrub offers a unique combination of skin benefits.



Strategy Canvas



Organisational Structure



Chief Executive Officer



Conor, our Chief Executive Officer, possesses incredible leadership and decision-making skills, attributed by his professional experience in retail management and captaincy history in organised team sports. Conor developed his excellent communication and teamwork skills through multi-national collaboration projects during his study abroad period in the Netherlands.

Chief Operating Officer



Rory, our Chief Operating Officer, looks after the operational side of the business. His experience in KKR has enhanced his research and analytical ability. Having managed a restaurant in Dublin City Centre, he has gained knowledge in logistics, looking after staffing, pricing, and product stocking. This knowledge will help us develop a well-functioning supply chain that we can expand as the business grows.

Chief Financial Officer



Eabha, our Chief Financial Officer, manages the financial aspects of the business with a detail-oriented approach. She developed abilities in risk assessment, financial analysis, and compliance during her year-long audit internship at BDO. Eabha specialises in finance in her final year of college and uses her knowledge to guarantee efficient cost control, budgeting, and strategic financial planning, advancing the business' profitability and sustainable growth.

Chief Marketing Officer



Georgina, our Chief Marketing Officer, possesses excellent strategic thinking capabilities. Georgina's skills were developed during her study abroad period in Boston. Here, Georgina gained knowledge in market trends, competition, and developing relationships with target customers to create marketing strategies that align with company goals. This was achievable through in-depth analysis and study of global marketplaces and entrepreneurship in dynamic environments.

Chief Technology Officer



David, our Chief Technology Officer, combines creativity, research, and analytical expertise to drive innovation. His internship at KKR enhanced his creativity and researching abilities through consistent report formatting and investigating cash discrepancies, while his specialism in data analytics has sharpened his analytical skills, ensuring a strategic and data-driven approach to challenges.

Skills & Knowledge Gap



	Conor	Georgie	Eabha	Rory	David
Leadership	5	4	4	4	4
Critical thinking	4	3	3	3	4
Decision making	4	2	2	2	3
Cost Management	2	4	5	4	2
Communication	5	2	4	4	3
Teamwork	5	4	4	3	4
Legal & Regulatory Knowledge	3	4	3	2	2
Environmental Awareness	4	5	4	4	4
Creativity	3	3	2	4	5
Presentation Skills	3	2	2	5	4
Analytical Skills	4	2	1	5	5
Research Skills	4	5	5	4	5
Cosmetic Knowledge	1	5	5	2	1

5. Excellent
4. Good
3. Average
2. Weak
1. Very Weak

We discovered that our knowledge of the legal and regulatory requirements for launching a skincare product is deficient. Such knowledge involves being aware of the requirements for EU cosmetics legislation, ingredient safety, and packaging labels. Lack of this expertise increases the likelihood of delays or problems during the product's development or launch. We have conducted extensive research through relevant academic literature, familiarising ourselves with the legislations on the European Commission website. We intend to address this knowledge gap by delving more into the legal aspects of the skincare industry by consulting with experts in the field. In order to gain our clients' trust and stay out of future complications with regulation, we intend on making sure that our product complies with all regulatory requirements.

We have created a product that has minimal ingredients using the current basic cosmetic skills that we acquire. However, we do not have the in-depth knowledge to completely comprehend how ingredients interact together and how to develop the most effective skincare products. One of our team members, Rory, will be enrolling in the Advanced Skincare Course at the Beautorium Training Academy in order to bridge this gap. This will teach us more about ingredient benefits and skin health, and how to create a product that meets the needs of specific skin conditions.

Professional Interviews



We identified key resources by interviewing industry professionals to address potential challenges in developing our coffee scrub. We spoke with Isabelle Desmond, a pharmaceutical graduate from Trinity College, and Orla Henry, a chemical and pharmaceutical science student at Dublin City University. Isabelle highlighted concerns regarding the shelf life of our product, given its use of organic ingredients. To address this, we plan to utilise air-compressed containers to maximise product longevity and maintain quality. Orla raised issues about ensuring the purity of the coffee grounds, specifically the need for an efficient filtration system to eliminate potential contaminants. In response, we aim to implement a mass filtration system to thoroughly clean the coffee grounds, ensuring their suitability for skincare applications.

Additionally, we spoke to Cara McDonagh, a spinal cord consultant and former general practitioner, who gave us insightful information about product safety and labelling. Cara underlined how important it is to make it apparent on the product label that those with broken skin or those with skin disorders like psoriasis or eczema should not be using the scrub. She also suggested that in order to help users detect bad reactions to our product, we should instruct them to carry out a patch test on a small area of skin. As a result of this interview, we will include Cara's recommendations in our product labelling.

Financials

Pricing Strategy and Break-Even Point

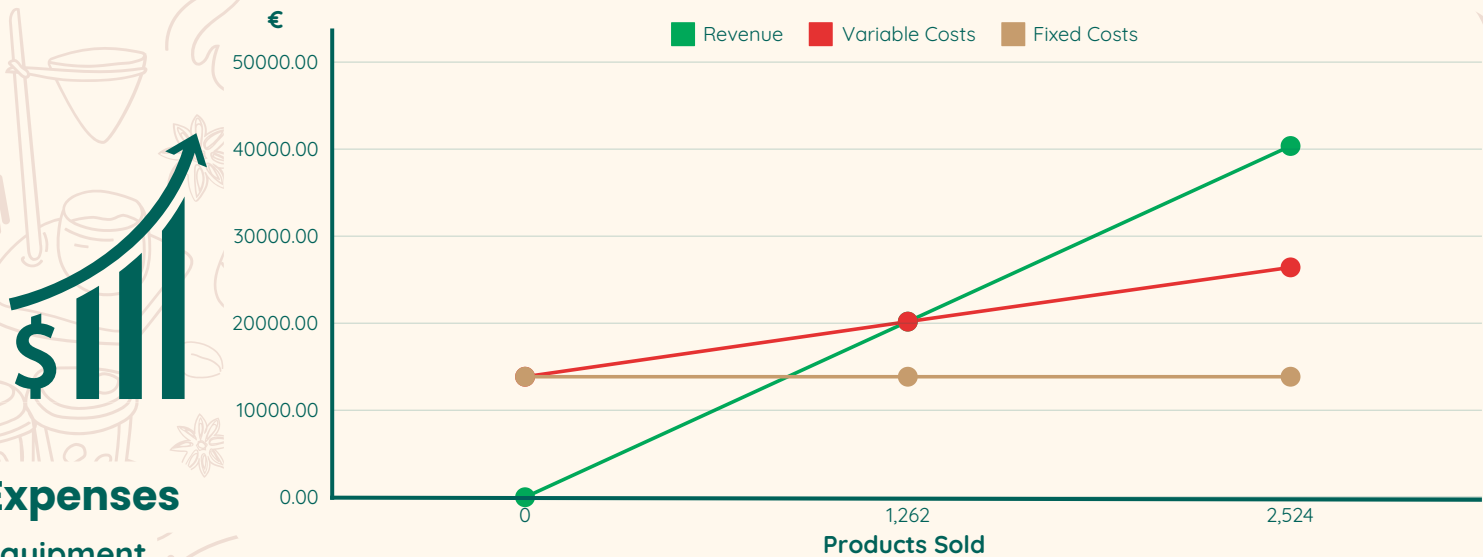
We plan to price the scrub at €15.99 across all scents, aligning our brand within the luxury market segment. This pricing reflects the premium nature of our product. Unlike many competitors, our scrub is entirely free from chemicals, relying instead on 100% organic, natural ingredients. Furthermore, it contains no artificial additives, ensuring a product that is both environmentally friendly and gentle on the skin, which is reflected in this price point.

The cost of these high-quality ingredients, which have already undergone EU-compliant cosmetic testing, contributes significantly to the price. Additionally, various operational and business expenses, such as accounting software, website development and maintenance, and marketing campaigns, have been factored into our pricing model. These considerations allow us to achieve a balance between quality, affordability, and profitability.

We forecast that we will reach our break-even point after achieving 1,262 sales, a milestone we expect to hit during November. Meeting this target will enable us to cover the costs of our initial investments, including equipment acquisition, EU cosmetic testing, and other essential operational expenses. These expenses include banking services, marketing, accounting needs, and legal fees for the first year of operation.

The €15.99 price point has been carefully chosen to have a balance between accessibility and premium positioning. We believe this price is reasonable for customers who are exploring new products or considering switching to organic alternatives; by offering a product that is entirely organic and free of additives, we justify the slight premium in price. It reflects not only the superior quality of our scrub but also our commitment to sustainable, health-conscious production practices. This strategy positions us to build trust and loyalty with customers who value ethically sourced and environmentally responsible skincare solutions.

First Year Break-Even



Expenses

Equipment

We will buy a centrifuge from Halls International, which will cost us €2,930.40 for the machine, which can run 2 litres at once and costs €0.20 to operate for an hour. When it comes to depreciating the cost, we will use straight-line depreciation, with basing the centrifuge to have a useful life of 10 years (NuAire, Inc., 2018).

We will buy a ribbon mixer from ggmgastro, which costs us €550.99 for a machine that can run 10 litres / 7 kilograms and costs €0.09 to run for an hour. We will depreciate the ribbon mixer the same as the centrifuge machine; research indicates ribbon mixers can last more than 30 years, so we have been conservative and estimated 20 years (Tech Report, 2022).

Year 1 Break-Even Analysis		
Average selling price per unit	€	15.99
Average cost of each unit	€	4.94
Gross profit margin		323.72%
Fixed costs	€	13,943.10
Euro sales to break even	€	20,179.38
Unit sales to break even		1,262

Start-Up Investment

We plan to start the company with an initial investment of €7,500. We will each contribute €1,500 and split the equity 20%, making us all co-owners. This will allow us to purchase all the necessary stock and equipment in the first month, meaning we do not need to rely on grants or loans.

Ingredients

Naturally Thinking is where we will purchase our ingredients from; this is due to them being 100% organic and already being certified as safe to be used in cosmetic products. This reduces the need for us to get testing done on products that may not be safe, increasing our cost more and more each time an ingredient fails to pass. Costing us €2.69 per product.

Accounting

We will use Sage to track our accounting with our credits and debts, showing us the correct tax to pay based on our sales. The software is straightforward to use, free for the first six months, and is €15 a month after that.

Website

Wix allows us to create and run our website while educating, selling, and creating a community for our brand. This will cost us €34 a month, with built-in payment methods for us to sell our products. We can also create our blog section to create more interesting, informative reads for our consumers.

Pay

We plan to scale our business gradually to maintain a sense of community with our brand. Due to this decision, we have decided not to take a wage for the first year and have decided to take a 5% royalty on each product sold, splitting it evenly into 1% each. This decision will allow us to take on a graduate role if we wish but will also incentivise us to sell more products.

Legal Fees

We plan to keep €500 monthly as a contingency reserve for potential legal expenses. This will not be a cash outflow, but the reserve will cost us €6,000 a year to allow us to have availability for any legal expenses.

Incorporation Cost

It will cost us €199 to register as a corporation using Start Smart to file the paperwork and get the registration for tax purposes.

Banking


















We plan to use AIB as our bank, which will allow us to open an account for a charge of just €4.50 per quarter. In addition, we also receive a cash handling discount of €100 per quarter; however, we have not factored this in, as we plan to conduct most of our transactions through card.

Marketing

When it comes to marketing, we plan to start our budget with €200 and increase it by 5% a month, as we want to increase it along with the growth in our company.

Labelling and Packaging

Waterproof labels with our branding and ingredients from VisaPrints will cost us €0.04 per label. While watertight containers will cost us €0.66 for a tub that can fit 200 grams.

	 COST		 COST
	€15 a month (First 6 months free)		€550.99 Ribbon Mixer
	€34 a month		€2,930.40 Centrifuge Machine
	€4.50 a quarter		€150 for 1-9 ingredients getting tested
	5% royalties per product (1% each)		€150 for incorporation cost
	€500 a month (Contingency Reserves)		€200 for first month and growing 5% monthly
	€0.29 for every hour both machines are on		€0.66 per tub
	€0.04 a label		

Financial Statements and Expenses Prices

Cash Flow Projections													
Revive Grounds	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
Product Sales	70	79	89	100	112	126	142	160	180	202	227	255	1742
Receipts	€	€	€	€	€	€	€	€	€	€	€	€	€
Sales	1,119.30	1,263.21	1,423.11	1,599.00	1,790.88	2,014.74	2,270.58	2,558.40	2,878.20	3,229.98	3,629.73	4,077.45	27,854.58
Equity	7,500.00												7,500.00
Total Receipts	8,619.30	1,263.21	1,423.11	1,599.00	1,790.88	2,014.74	2,270.58	2,558.40	2,878.20	3,229.98	3,629.73	4,077.45	35,354.58
Payments	€	€	€	€	€	€	€	€	€	€	€	€	€
Marketing	200.00	210.00	220.50	231.53	243.11	255.27	268.03	281.43	295.50	310.28	325.79	342.08	3,183.52
Stock	1,721.45	181.53	204.41	333.81	338.56	361.44	209.16	495.59	523.22	527.97	662.12	685.00	6,244.26
Ribbon Mixer	550.99	-	-	-	-	-	-	-	-	-	-	-	550.99
Licensing	150.00	-	-	-	-	-	-	-	-	-	-	-	150.00
Incorporation Cost	199.00	-	-	-	-	-	-	-	-	-	-	-	199.00
Centrifuge Machine	2,930.04	-	-	-	-	-	-	-	-	-	-	-	2,930.04
Sage (Accounting)	-	-	-	-	-	-	31.00	31.00	31.00	31.00	31.00	31.00	186.00
Royalty	55.97	63.16	71.16	79.95	89.54	100.74	113.53	127.92	143.91	161.50	181.49	203.87	1,392.73
Website	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	408.00
Bank fees	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	18.00
Total Cash Paid Out	(5,842.95)	(490.19)	(531.57)	(680.79)	(706.71)	(752.95)	(657.22)	(971.44)	(1,029.13)	(1,066.25)	(1,235.90)	(1,297.45)	(15,262.54)
Net Cash Inflow/(Outflow)	2,776.36	773.02	891.54	918.21	1,084.17	1,261.79	1,613.36	1,586.96	1,849.07	2,163.73	2,393.83	2,780.00	20,092.04

Profit and Loss Forecast													
Revive Grounds	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
Sales Figures	70	79	89	100	112	126	142	160	180	202	227	255	1,742
Sales	€	€	€	€	€	€	€	€	€	€	€	€	€
Sales (invoiced)	1,119.30	1,263.21	1,423.11	1,599.00	1,790.88	2,014.74	2,270.58	2,558.40	2,878.20	3,229.98	3,629.73	4,077.45	27,854.58
Cost of goods sold	(250.49)	(263.04)	(311.28)	(333.77)	(373.98)	(400.89)	(333.77)	(497.31)	(551.82)	(608.05)	(684.43)	(759.25)	(5,368.08)
Gross Profit	868.81	1,000.17	1,111.83	1,265.23	1,416.90	1,613.85	1,936.81	2,061.09	2,326.38	2,621.93	2,945.30	3,318.20	22,486.50
Expenses	€	€	€	€	€	€	€	€	€	€	€	€	€
Marketing	200.00	210.00	220.50	231.53	243.11	255.27	268.03	281.43	295.50	310.28	325.79	342.08	3,183.52
Depreciation	27.96	27.96	27.96	27.96	27.96	27.96	27.96	27.96	27.96	27.96	27.96	27.96	335.55
Royalty	55.97	63.16	71.16	79.95	89.54	100.74	113.53	127.92	143.91	161.50	181.49	203.87	1,392.73
Legal / Compliance	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00
Sage (Accounting)	-	-	-	-	-	-	31.00	31.00	31.00	31.00	31.00	31.00	186.00
Website	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	408.00
Bank	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	18.00
Total Operating Expenses	(819.43)	(836.62)	(855.12)	(874.94)	(896.12)	(919.47)	(976.02)	(1,003.81)	(1,033.87)	(1,066.24)	(1,101.74)	(1,140.42)	(11,523.80)
Profit After Operating Expenses	49.38	163.55	256.71	390.29	520.78	694.38	960.79	1,057.28	1,292.51	1,555.69	1,843.56	2,177.78	10,962.70
Financial Expenses	€	€	€	€	€	€	€	€	€	€	€	€	€
Corporation Tax	6.17	20.44	32.09	48.79	65.10	86.80	120.10	132.16	161.56	194.46	230.45	272.22	1,370.34
VAT	100.74	113.69	128.08	143.91	161.18	181.33	204.35	230.26	259.04	290.70	326.68	366.97	2,506.93
Total Financial Expenses	(106.91)	(134.13)	(160.17)	(192.70)	(226.28)	(268.13)	(324.45)	(362.42)	(420.60)	(485.16)	(557.13)	(639.19)	(3,877.27)
Net Profit	(57.53)	29.42	96.54	197.59	294.50	426.25	636.34	694.86	871.91	1,070.53	1,286.43	1,538.59	7,085.43
Gross Profit Margin	0.78	0.79	0.78	0.79	0.79	0.80	0.85	0.81	0.81	0.81	0.81	0.81	0.81
Net Profit Margin	(0.05)	0.02	0.07	0.12	0.16	0.21	0.28	0.27	0.30	0.33	0.35	0.38	0.25

Balance Sheet Forecast			
As at December 2026	€	€	€
Assets	Start	Depreciation	Total
Fixed Assets			
Licensing / Patents	150.00	(15.00)	135.00
Ribbon Mixer	550.99	(27.55)	523.44
Centrifuge Machine	2,930.04	(293.00)	2,637.04
IP	199.00	-	199.00
Total Fixed Assets	3,830.03	(335.55)	3,494.48
Current Assets	€	€	€
Cash		20,092.04	
Stock		876.18	
Total Current Assets			20,968.22
Total Assets			24,462.70
Liabilities	€	€	€
Taxes payable	3,877.27		
Legal Fees	6,000.00		
Total Liabilities		9,877.27	
Owner's Equity			
Capital	7,500.00		
Retained earnings	-		
Current year earnings	7,085.43		
Total Equity		14,585.43	
Total Liabilities and Equity			24,462.70

Sales	
First Month Sales	70
Expected Monthly Growth	12%
Excess on cost of goods	286%
Product Price	€ 15.99
Collection Fee	€ 25.00

Tax	
VAT Rate	9.0%
Corporate Rate	12.5%

Marketing	
Marketing Cost	€ 200.00
Marketing Growth Costs	5%

Smaller Costs	
Royalty	€ 0.80
Electricity per hour	€ 0.30

Investment	
Initial Investment	€ 7,500.00
EU Licensing Cost	€ 150.00
EU Licensing Cost Lasts	10 Yrs
Ribbon Mixer	€ 550.99
Ribbon Mixer Depreciation	20 Yrs
Centrifuge Machine	€ 2,930.04
Centrifuge Machine Depreciation	10 Yrs
Corpoarion Cost	€ 199.00

Expenses	
Sage (Accounting)	€ 15.00
Legal fees	€ 500.00
Website Running Costs	€ 34.00
Bank Account	€ 1.50

Cost of Goods						
Ingredient	Grams/Packaging	Price	Per Mg	Per Container	Cost Per Container	Max Until Next Order
Coffee	5000 g	€ -	€ -	60 g	€ -	83
Coconut Oil	5000 g	€ 124.65	€ 0.02	80 g	€ 1.99	62
Essential Oil	100 g	€ 22.88	€ 0.23	2 g	€ 0.46	50
Demerara Sugar	1000 g	€ 4.75	€ 0.00	50 g	€ 0.24	20
Packaging	2,000	€1,320.00	€ 0.66	1	€ 0.66	2,000
Labels	2,000	€ 72.39	€ 0.04	1	€ 0.04	2,000
Shipping		€ 15.00			€ 0.75	
Total		€1,559.67	€ 0.95	192 g	€ 4.14	20

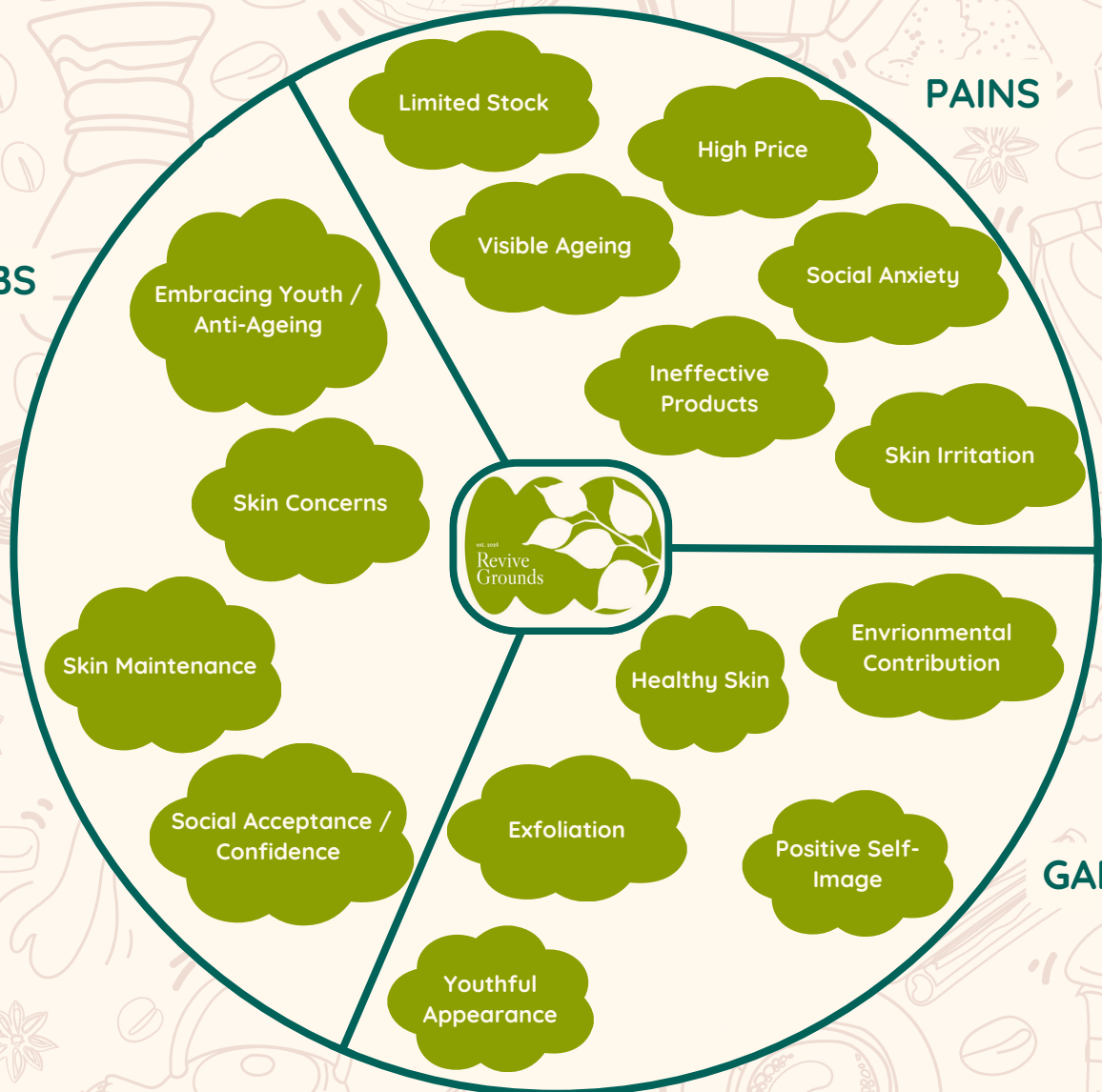
Value Proposition Design

CUSTOMER PROFILE

JOBS

PAINS

GAINS



Somewhat Important

JOBS

Essential



Moderate

PAINS

Extreme



Nice To Have

GAINS

Essential



Value Proposition Design

VALUE PROPOSITION



Our Target Customer

Who They Are

Our target customers typically live in urban or suburban areas like Dublin, Cork, or Galway, where vibrant coffee cultures thrive. They often visit local coffee shops and actively practice sustainability, whether it's recycling, cutting down on plastic use, or choosing natural and organic products from health food stores or online retailers. Many are students, young professionals, or entrepreneurs who seamlessly incorporate eco-friendly habits into their daily lives, from carrying reusable coffee cups to opting for skincare products that align with their values.



Social media plays a huge role in their lives, especially platforms like Instagram and TikTok. They follow influencers and brands that focus on natural beauty, self-care, and sustainability. Their buying choices are influenced by visually appealing packaging, positive reviews, and endorsements from trusted figures, showing a preference for authenticity and innovation. This audience also places a strong emphasis on self-care. They are drawn to beauty products that don't just work but offer a sense of indulgence. Products that promise smoother, refreshed skin, paired with the luxury of natural scents and textures, resonate deeply with them.

What convinces them to buy?

- The product's zero-waste strategy and coffee ground upcycling are two environmental advantages that encourage them to purchase.
- The products they choose are also influenced by positive reviews, attractive packaging, and alignment with popular trends, such as the usage of natural ingredients.
- The competitive pricing combined with sustainability is a huge driver for customer sales.

Why don't they buy?

- Many consumers are unaware of the environmental impact of traditional scrubs or do not fully understand the benefits of upcycled coffee grounds on the environment or skin.
- In comparison to popular brands, some people could view eco-friendly products as more costly or less efficient

Are they Price Sensitive?

- Price-sensitive; however, they are willing to spend more for goods that meet their sustainability values and prove to be of excellent quality.
- Products that integrate eco-friendly practices, effectiveness, and a sense of luxury are highly favoured by them.
- Customers gravitate towards solutions that strike a mix between competitive pricing and environmentally conscious practices.

Customer Jobs

We set the task of our focus group to prioritise a list of jobs that drive their purchasing decisions for skincare products and rank them from essential to the least important.

1. Skin Maintenance (Essential): Participants in our focus group emphasised that the primary goal of their skin care routine and use of skincare products was to achieve and maintain healthy skin. The main issues mentioned had to do with acne, hydration, and ageing on the skin. They use skincare solutions to try and combat all of these, and they are non-negotiable when it comes to the investments in time and money when they buy and use skincare products.

2. Skin Concerns (Very Important): Many participants told us that acne, dryness, and sensitivity were the main skin concerns they were looking to solve when it came to products they purchased. A common issue that was raised by our female participants was hyperpigmentation, and they actively try to solve this in their routines. They want products to offer visible results that they can see and measure, and they feel frustrated when a product doesn't solve these concerns.

3. Embracing Youth / Anti-Ageing (Important): A recurring response in our focus groups was to delay the appearance of ageing skin. Customers seek to delay the effects of time on their skin and reduce the appearance of wrinkles, age spots, and fine lines. Reducing the appearance was seen more in the older end of our focus groups, the 24-30 range; while it wasn't huge in the below-24 range, there was a sizeable proportion proactively using products to hold back the appearance of ageing.



Customer Pains

Understanding our customer's pains is critical to refining the value proposition of our product. We have gotten our focus group to rank their pains and the impact it has on their purchasing decisions.

1. Skin Irritation (Extreme): The most severe pain that customers are facing is caused by skin irritation; they say this is due to the harsh ingredients used in scrubs. Many complain about experiences of rashes, redness and acne breakouts after using certain products. This is significant when it comes to the customer's trust in a brand, and they prefer products that are gentle and deliver on their promises.

3. Visible Ageing (Very High): A big pain that was discussed in the customer jobs was to do with ageing; customers are concerned about ageing skin and actively try to prevent it from happening. They seek out products that are effective in preventing the effects of ageing.



5. High Price (Moderate): High prices were not as big of a pain as we anticipated, but we found that customers are willing to pay more of a premium for products that can solve the issue they are facing. However, some of the more luxurious and more expensive product prices are a bit excessive, and do look for cheaper alternatives that don't always solve their problems.

4. Social Acceptance / Confidence (Moderately Important): The emotional benefit of feeling socially accepted by having confidence in one's skin appearance wasn't a big factor that people brought up. However, we believe this to be as it falls into the other factors above, and these are what make customers confident in their skin, which is why confidence is important. The "status quo" of using one brand over another wasn't a huge concern as they feel that people should use what skincare products work for them and don't care too much when they feel good in their skin.

2. Ineffective Products (Extreme): Building on the issue of skin irritation, another extreme pain that is faced is to do with brand trust, it's ineffective products. Customers feel cheated when they buy a product that promises to solve an issue they're having with their skin, and there is no visible sign of improvement after using it. They become skeptical to products from the brand and don't think that what the brand promises is true anymore.

4. Social Anxiety (High): We can see that there is a repetition between the pains and the jobs of the customers, as a lot of the pains that the customers experience are trying to be rectified in the jobs. Participants expressed how their skin can cause anxiety in social situations, especially when it comes to events, when they have a breakout or when their skin isn't up to the standard of what they want it to be, they get anxious when it comes to what other people will think about how they look.

6. Limited Stock (Moderate): High Customers find that it is annoying when there is limited availability of products that work for the skin issues that they are looking to solve. This causes them to switch to alternatives; however, when they can find stock of the products that they use, they tend to buy more than they would need and stock up themselves so they don't run into the issue of not being able to find their favourite products

Customer Gains



We wanted to understand what would make our customers happy and investigate the aspects of our product that could increase their chances of purchasing. These have been ranked from nice to have to essential.

1. Healthy Skin (Essential): With skin maintenance being one of the main issues among our focus group participants, they unanimously agreed that healthy skin is their biggest priority in their routines. We found that skin health was a non-negotiable benefit for them, and they would be willing to invest significant time and money into it.



3. Environmental Contribution (Important): The participants expressed satisfaction from using products that are environmentally friendly. They were enthusiastic about products that utilised upcycled ingredients, like repurposed coffee grounds, and thought it was a clever way to reduce waste. These primary research findings align with our findings that there is a growing segment of the market that values sustainability in their purchasing decisions.

5. Positive Self-Image (Nice to Have): When our customer's skin looked its best, they reported feeling more confident. While this isn't as important to them as the points listed above, the psychological benefit is still an important gain, enhancing their quality of life beyond physical appearance.



Pain Relievers

Our central goal is to alleviate consumer frustrations in the exfoliation process, so we ranked the pain relievers our product provides corresponding to the ranked market pains.

1. Skin Calmness (Crucial): Ensuring calm skin is a priority at Revive Grounds. Specifically, we utilise virgin coconut oil as a key ingredient to tackle this issue, exercising its anti-inflammatory quality to reduce redness and anti-bacterial ability to prevent skin infections (Umate, Parwe, and Kuchewar, 2022). In partnership with these soothing qualities, we aim to educate our customer on effective exfoliation techniques and frequency to remedy the lack of consumer awareness in relation to this issue.

2. Exfoliation (Very Important): Exfoliation was identified as a crucial gain for many of our participants, closely linked to addressing the skin concerns they had and achieving the most essential gain of healthy skin. Their frustration with other products being ineffective was evident and shows why we need to put such an emphasis on our education towards our customers for exfoliation and how our product will help them achieve their goals.

4. Youthful Appearance (Moderately Important): Our participants expressed a clear desire to maintain their current look for years to come. They were intrigued by our different ingredients and how they can reduce wrinkles as well as maintain a vibrant and energised look. This reflects a broader consumer shift towards proactive skincare routines that emphasise prevention and maintenance.



3. Visible Aging (Important): We designed our skincare scrub to assist in the anti-aging battle, highlighted as considerably important by our target market. Our anti-aging qualities are attributed by the inclusion of vanilla extract and derma sugar. Vanilla extract possesses antioxidant properties (Sinsuebpol et al., 2023), which are known to combat premature aging, and derma sugar aids in the renewal of skin by clearing pores (Sandborn, 2015), contributing to radiant skin.

5. Justified Price (Beneficial): We relieve our customers concerns revolving paying higher prices, by justifying our valuable contributions to our stakeholders. To our customers, we provide an effective skincare scrub, guaranteed to exfoliate and revive the skin. To our suppliers, we provide a waste collection service and over-the-counter product to sell, improving their brand image. To our community, we provide exfoliation education and interconnectivity, embracing cohesion and community spirit. Finally, to our environment, we strengthen our ozone layer through coffee ground landfill waste prevention, combatting global warming as a result.

Gain Creators

As a company, we want to ensure our customers pains are aligned with our product offerings. The intended outcomes are therefore ranked based on importance for our product.

1. Skin Health (Crucial): As previously mentioned, our clients' skin health is non-negotiable. Suitable for applicants with normal to oily skin, Revive Grounds will offer important advantages, including hydration and anti-ageing effects. Instant hydration, skin rejuvenation, and enhanced skin texture are all provided with Revive Grounds. As our scrub helps to maintain healthy skin by addressing persistent issues like dryness and hyperpigmentation, customers will appreciate a cleaner, smoother complexion. For our customer, the functional utility is to balance oil production, improve skin texture, and nourish and moisturise the skin. Thus, the expected gain of our product is a noticeable improvement in skin tone and smoothness with consistent use.

4. Reduced Anxiety (Moderately Important): We understand that our target customers are younger generations, who value their appearance immensely while facing the overwhelming societal pressure to always look their best. We hope to alleviate that anxiety by fuelling our consumer with confidence in their glowing skin as a result of the deeply exfoliating and cleansing qualities that our skincare scrub provides



2. Skin Exfoliation (Very Important): Our Focus group participants are looking for exfoliants that not only renews skin but aids in many skin improvement areas. Revive Grounds exfoliating properties provide a deep cleanse, removing dead skin cells and promoting new cell growth. The caffeine in the coffee grounds improves circulation, which may help reduce the appearance of cellulite, while the antioxidant properties fight skin damage from environmental stressors. The functional utility for the customer; exfoliates deeply, stimulating circulation, and reduces pore congestion. Hence, the expected gain includes a radiant, fresh-looking complexion with improved texture and reduced clogged pores.

3. Sustainability (Important): Our focus group participants are seeking products that reflect their beliefs, especially when it comes to sustainable business operations. Revive Grounds appeals to consumers who are concerned about waste reduction by employing repurposed products. The functional utility: our scrub offers an eco-friendly, natural solution that is effective without sacrificing quality. The expected gain is that a customer feels good about choosing a sustainable product and that there is a social gain (sharing the eco-friendly product with friends, demonstrating a commitment to sustainability).

5. Ethical Purchasing (Beneficial): Our surveyed participants recognised a need for ethical purchasing. Keeping in line with EU regulation, we are committed to finding alternative ways to test our products without the use of animal testing. Therefore, Revive Grounds aligns with customers who are concerned with ethical purchasing by using alternatives, e.g., human volunteer studies. The expected gain: our customers can ensure ethical practices regarding animal cruelty are always in place.

Products and Services

We aimed to identify the elements that matter most to our audience to increase the product's appeal. These attributes are prioritised below, ranging from crucial to moderately important.

1. Community-Oriented (Crucial): For many of our target customers, having a strong feeling of community connection is crucial. By collaborating with local coffee shops to gather recycled coffee grounds, we produce a product that not only reduces waste but also involves their local coffee shops fostering a sense of community. Consumers find value in supporting products that give back to their local ecosystem. This emphasis on the community increases brand loyalty and trust, which is a key component of our appeal to customers.



3. Educational (Moderately Important): Skincare education has a big influence on our target clients' product preferences, even though it is not their primary concern. Many customers reported that they didn't know enough about the benefits of natural products like coffee grounds, how often to use scrubs, or how to properly exfoliate. Giving customers easy-to-access information via reviews, social media, and packaging can help them make sure they utilise the product to its maximum potential.

4. Ego Boost (Moderately Important): While the emotional benefits of confidence building are not as important as the aforementioned core functionalities, it nonetheless has an impact on customer satisfaction. By encouraging both the emotional benefits of self-confidence and the physical benefits of clear skin and anti-aging, Revive Grounds can have a positive psychological influence. The functional utility: provides instant clarity and brightness. This results in our expected gain, a customer with a clearer, more radiant complexion who is more self-assured and socially empowered.



2. Organic (Important): A significant portion of our target market prioritises the usage of natural, organic materials. Products free of dangerous chemicals and artificial additives are attracting more and more customers because they are linked to better skin health and less irritation. In addition to satisfying this desire, ingredients like coffee grounds, coconut oil, and essential oils establish the scrub as a high-end, health-conscious product. Customers that care about the environment and respect cruelty-free and ecologically friendly production methods are also drawn to the natural, organic appeal.

Appendix

January Sales	Starting Grams	Can be Made Product	70	Order Cost	Total Grams	Grams Used	Grams Left	Stock Price
Coffee	0 g	0	1	€ -	5000 g	-4200 g	800 g	€ -
Coconut Oil	0 g	0	2	€ 249.30	10000 g	-5600 g	4400 g	€ 109.69
Essential Oil	0 g	0	2	€ 45.76	200 g	-140 g	60 g	€ 13.73
Demerara Sugar	0 g	0	4	€ 19.00	4000 g	-3500 g	500 g	€ 2.38
Packaging	0	0	1	€ 1,320.00	2000	-70	1930	€ 1,273.80
Labels	0	0	1	€ 72.39	2000	-70	1930	€ 69.86
Shipping				€ 15.00				€ 1.50
Total	0 g	0		€ 1,721.45	19200 g	-13580 g	9620 g	€ 1,470.96

February Sales	Starting Grams	Can be Made Product	79	Order Cost	Total Grams	Grams Used	Grams Left	Stock Price
Coffee	800 g	13	1	€ -	5800 g	-4740 g	1060 g	€ -
Coconut Oil	4400 g	55	1	€ 124.65	9400 g	-6320 g	3080 g	€ 76.78
Essential Oil	60 g	30	1	€ 22.88	160 g	-158 g	2 g	€ 0.46
Demerara Sugar	500 g	10	4	€ 19.00	4500 g	-3950 g	550 g	€ 2.61
Packaging	1930	1930	0	€ -	1930	-70	1860	€ 1,227.60
Labels	1930	1930	0	€ -	1930	-79	1851	€ 67.00
Shipping				€ 15.00				€ 15.00
Total	5760 g	10		€ 181.53	19860 g	-15317 g	8403 g	€ 1,389.45

March Sales	Starting Grams	Can be Made Product	89	Order Cost	Total Grams	Grams Used	Grams Left	Stock Price
Coffee	1060 g	17	1	€ -	6060 g	-5340 g	720 g	€ -
Coconut Oil	3080 g	38	1	€ 124.65	8080 g	-7120 g	960 g	€ 23.93
Essential Oil	2 g	1	2	€ 45.76	202 g	-178 g	24 g	€ 5.49
Demerara Sugar	550 g	11	4	€ 19.00	4550 g	-4450 g	100 g	€ 0.48
Packaging	1860	1860	0	€ -	1860	-70	1790	€ 1,181.40
Labels	1851	1851	0	€ -	1851	-89	1762	€ 63.78
Shipping				€ 15.00				€ 7.50
Total	4692 g	1		€ 204.41	18892 g	-17247 g	5356 g	€ 1,282.58

April Sales	Starting Grams	Can be Made Product	100	Order Cost	Total Grams	Grams Used	Grams Left	Stock Price
Coffee	720 g	12	2	€ -	10720 g	-6000 g	4720 g	€ -
Coconut Oil	960 g	12	2	€ 249.30	10960 g	-8000 g	2960 g	€ 73.79
Essential Oil	24 g	12	2	€ 45.76	224 g	-200 g	24 g	€ 5.49
Demerara Sugar	100 g	2	5	€ 23.75	5100 g	-5000 g	100 g	€ 0.48
Packaging	1790	1790	0	€ -	1790	-70	1720	€ 1,135.20
Labels	1762	1762	0	€ -	1762	-100	1662	€ 60.16
Shipping				€ 15.00				€ 7.50
Total	1804 g	2		€ 333.81	27004 g	-19370 g	11186 g	€ 1,282.62

May Sales	Starting Grams	Can be Made Product	112	Order Cost	Total Grams	Grams Used	Grams Left	Stock Price
Coffee	4720 g	78	1	€ -	9720 g	-6720 g	3000 g	€ -
Coconut Oil	2960 g	37	2	€ 249.30	12960 g	-8960 g	4000 g	€ 99.72
Essential Oil	24 g	12	2	€ 45.76	224 g	-224 g	0 g	€ -
Demerara Sugar	100 g	2	6	€ 28.50	6100 g	-5600 g	500 g	€ 2.38
Packaging	1720	1720	0	€ -	1720	-70	1650	€ 1,089.00
Labels	1662	1662	0	€ -	1662	-112	1550	€ 56.10
Shipping				€ 15.00				€ 7.50
Total	7804 g	2		€ 338.56	29004 g	-21686 g	10700 g	€ 1,247.20

June Sales	Starting Grams	Can be Made Product	126	Order Cost	Total Grams	Grams Used	Grams Left	Stock Price
Coffee	3000 g	50	1	€ -	8000 g	-7560 g	440 g	€ -
Coconut Oil	4000 g	50	2	€ 249.30	14000 g	-10080 g	3920 g	€ 97.73
Essential Oil	0 g	0	3	€ 68.64	300 g	-252 g	48 g	€ 10.98
Demerara Sugar	500 g	10	6	€ 28.50	6500 g	-6300 g	200 g	€ 0.95
Packaging	1650	1650	0	€ -	1650	-70	1580	€ 1,042.80
Labels	1550	1550	0	€ -	1550	-126	1424	€ 51.54
Shipping				€ 15.00				€ 3.75
Total	7500 g	0		€ 361.44	28800 g	-24388 g	7612 g	€ 1,207.75

July Sales	Starting Grams	Can be Made Product	100	Order Cost	Total Grams	Grams Used	Grams Left	Stock Price
Coffee	440 g	7	2	€ -	10440 g	-6000 g	4440 g	€ -
Coconut Oil	3920 g	49	1	€ 124.65	8920 g	-8000 g	920 g	€ 22.94
Essential Oil	48 g	24	2	€ 45.76	248 g	-200 g	48 g	€ 10.98
Demerara Sugar	200 g	4	5	€ 23.75	5200 g	-5000 g	200 g	€ 0.95
Packaging	1580	1580	0	€ -	1580	-70	1510	€ 996.60
Labels	1424	1424	0	€ -	1424	-100	1324	€ 47.92
Shipping				€ 15.00				€ 3.75
Total	4608 g	4		€ 209.16	24808 g	-19370 g	8442 g	€ 1,083.14

August Sales	Starting Grams	Can be Made Product	160	Order Cost	Total Grams	Grams Used	Grams Left	Stock Price
Coffee	4440 g	74	2	€ -	14440 g	-9600 g	4840 g	€ -
Coconut Oil	920 g	11	3	€ 373.95	15920 g	-12800 g	3120 g	€ 77.78
Essential Oil	48 g	24	3	€ 68.64	348 g	-320 g	28 g	€ 6.41
Demerara Sugar	200 g	4	8	€ 38.00	8200 g	-8000 g	200 g	€ 0.95
Packaging	1510	1510	0	€ -	1510	-70	1440	€ 950.40
Labels	1324	1324	0	€ -	1324	-160	1164	€ 42.13
Shipping				€ 15.00				€ 3.75
Total	5608 g	4		€ 495.59	38908 g	-30950 g	10792 g	€ 1,081.42

September Sales	Starting Grams	Can be Made Product	180	Order Cost	Total Grams	Grams Used	Grams Left	Stock Price
Coffee	4840 g	80	2	€ -	14840 g	-10800 g	4040 g	€ -
Coconut Oil	3120 g	39	3	€ 373.95	18120 g	-14400 g	3720 g	€ 92.74
Essential Oil	28 g	14	4	€ 91.52	428 g	-360 g	68 g	€ 15.56
Demerara Sugar	200 g	4	9	€ 42.75	9200 g	-9000 g	200 g	€ 0.95
Packaging	1440	1440	0	€ -	1440	-70	1370	€ 904.20
Labels	1164	1164	0	€ -	1164	-180	984	€ 35.62
Shipping				€ 15.00				€ 3.75
Total	8188 g	4		€ 523.22	42588 g	-34810 g	10382 g	€ 1,052.82

October Sales	Starting Grams	Can be Made Product	202	Order Cost	Total Grams	Grams Used	Grams Left	Stock Price
Coffee	4040 g	67	2	€ -	14040 g	-12120 g	1920 g	€ -
Coconut Oil	3720 g	46	3	€ 373.95	16720 g	-16160 g	2560 g	€ 63.82
Essential Oil	68 g	34	4	€ 91.52	468 g	-404 g	64 g	€ 14.64
Demerara Sugar	200 g	4	10	€ 47.50	10200 g	-10100 g	100 g	€ 0.48
Packaging	1370	1370	0	€ -	1370	-70	1300	€ 858.00
Labels	984	984	0	€ -	984	-202	782	€ 28.30
Shipping				€ 15.00				€ 7.50
Total	8028 g	4		€ 527.97	43428 g	-39056 g	6726 g	€ 972.74

November Sales	Starting Grams	Can be Made Product	227	Order Cost	Total Grams	Grams Used	Grams Left	Stock Price
Coffee	1920 g	32	3	€ -	16920 g	-13620 g	3300 g	€ -
Coconut Oil	2560 g	32	4	€ 498.60	22560 g	-18160 g	4400 g	€ 109.69
Essential Oil	64 g	32	4	€ 91.52	464 g	-454 g	10 g	€ 2.29
Demerara Sugar	100 g	2	12	€ 57.00	12100 g	-11350 g	750 g	€ 3.56
Packaging	1300	1300	0	€ -	1300	-70	1230	€ 811.80
Labels	782	782	0	€ -	782	-227	555	€ 20.09
Shipping				€ 15.00				€ 3.00
Total	4644 g	2		€ 662.12	52044 g	-43881 g	10245 g	€ 950.43

December Sales	Starting Grams	Can be Made Product	255	Order Cost	Total Grams	Grams Used	Grams Left	Stock Price
Coffee	3300 g	55	3	€ -	18300 g	-15300 g	3000 g	€ -
Coconut Oil	4400 g	55	4	€ 498.60	24400 g	-20400 g	4000 g	€ 99.72
Essential Oil	10 g	5	5	€ 114.40	510 g	-510 g	0 g	€ -
Demerara Sugar	750 g	15	12	€ 57.00	12750 g	-12750 g	0 g	€ -
Packaging	1230	1230	0	€ -	1230	-70	1160	€ 765.60
Labels	555	555	0	€ -	555	-255	300	€ 10.86
Shipping				€ 15.00				€ -
Total	8460 g	5		€ 685.00	55960 g	-49285 g	8460 g	€ 876.18

Stock in-take and out-take: How the monthly cost of goods sold, and closing stock was calculated

RECOMMENDED

Business

Grow your brand

\$36 /mo

10 collaborators

100 GB storage space

Standard marketing suite

Free domain for 1 year

Standard site analytics

Accept payments

Standard eCommerce

Most Popular

Premium Company Registration

what this package includes:

- Company Registration Number and Tax Registration Number
- Certificate of Incorporation
- Company Constitution (Memorandum & Articles of Association)
- Shareholders Certificates
- Company Name Suitability Check
- Director & Secretary booklets
- Access your documents at any time
- Includes all Company Registration Office (CRO) and third party fees
- Tax Registration
- VAT and EORI Registration (if required)
- Letter of Revenue Registration Status
- Register of Beneficial Owners (RBO) Filing
- Express Company Registration
- Full incorporation & telephone support

€199

Buy Now - Premium

Easy accounting software for small businesses

Perfect for sole traders and small business owners, Sage Accounting has your books covered. Get 6 months free, then starting at €15 per month (excluding VAT).

6

Sage Costs

Roll Labels

Custom Sizes Available

Note: unit pricing is per label.

Level up your branding with professional labels designed for high-volume use. Explore custom design templates or an easy design upload.

View Stock & Templates to create your print-ready file.

Shape: Rectangle

Size: 7 x 2 cm

Label Type: Long-Lasting Labels

Material: White Waterproof Paper

Quantity: 2,000 (€0.04/unit)

2,000 starting at €99.99 €72.89 (inc. VAT)

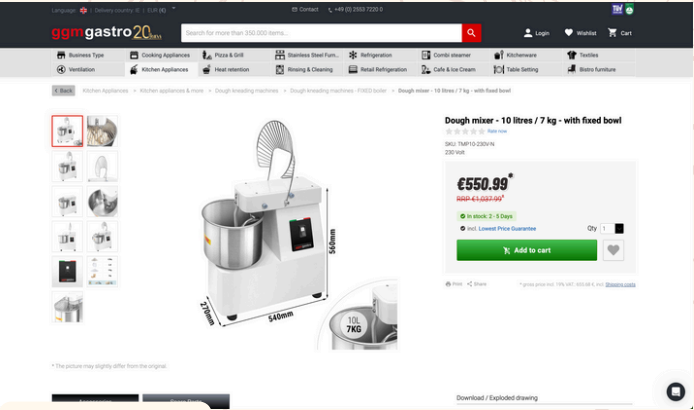
Get it as soon as Monday, 16 Dec to €35.0003

Wix Costs

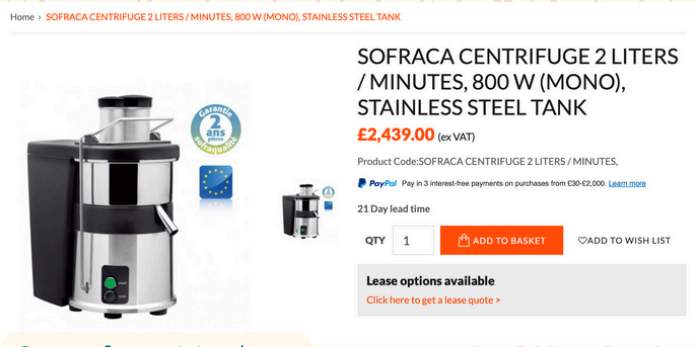
Incorporation Costs

Price for 200ML: US\$0.629 for molded white or natural color without any artwork.




Packaging Tub Costs



Ribbon Mixer



Centrifuge Machine

Item	Price	Quantity	Total
 Naturallythinking COCONUT CARRIER OIL Carrier Oil Sizes: 5 Litres Change	€124.65	<div><div>▼</div><div>1</div><div>▲</div></div>	€124.65 <div>×</div>
 Naturallythinking DEMERARA SUGAR 100% PURE FOR COSMETICS Size: 1kg Change	€4.75	<div><div>▼</div><div>1</div><div>▲</div></div>	€4.75 <div>×</div>
 Naturallythinking GINGER ESSENTIAL OIL Size: 100ml Change	€22.88	<div><div>▼</div><div>1</div><div>▲</div></div>	€22.88 <div>×</div>

Cost of ingredients from Naturally Thinking

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