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1.INTRODUCTION

1.1 Summary

Through this Final Degree Project, based on the modality of "Development of a business plan," the creation and management of a paddle tennis club have been planned, with the aim of promoting connections among people of different ages and skill levels in this sport. The main objective is to provide a meeting space for paddle tennis enthusiasts in the Valencian Community, with a focus on sports practice and the development of cognitive and social skills through physical activity.

Firstly, it has been observed that there aren't many paddle tennis clubs in the area, which suggests a potential market with an unmet need. Once the business opportunity was identified, the general and specific environment was analyzed, including competition and the suitable location for the club. Then, the necessary means to implement the business idea were determined, such as leasing the land and hiring staff. A series of goals and strategies were also established for the different functional areas that make up the club to achieve them, such as organizing tournaments and promoting training programs. Finally, an estimation was made to assess the economic viability of the project, including investment costs and projected income.

1.2 Final Degree Project objectives and motivations

A business plan is an essential document that enables the planning and definition of goals for a business, as well as the implementation of corrections and adjustments to generate profits. It provides a detailed description of the commercial, production, logistical, human resources, organizational, and financial activities necessary to achieve these objectives. Additionally, the business plan plays a crucial role in obtaining financing as it is presented to investors, government organizations, banks, and other financial institutions to demonstrate the viability of the business. (Castillejo, 2015)

The main objective of this project is to create and manage a paddle club in the Valencian Community that promotes sports practice and connection among people of different ages and skills in this sport. As a passionate paddle enthusiast and a graduate in Business Administration and Management, my goal is to apply the knowledge acquired during my academic training to create a successful and sustainable business that allows me to share my passion with other paddle enthusiasts.

My motivation for creating this paddle club is based on the growing interest in this sport and the need to provide a meeting space for paddle lovers in the Valencian Community. Additionally, personally, I am interested in promoting sports practice as a tool to improve the physical and mental health of people of all ages and abilities.

In this project, my focus is on showcasing how our paddle club can differentiate itself from other conventional sports centers through its intergenerational approach. The connection between people of different ages and skills in paddle sports is not only beneficial for the cognitive and social development of participants but also promotes inclusion and team spirit.

1.3 Working methodology

In this project of creating and managing a paddle club, I have followed a thorough research methodology. To achieve this, I have used various sources of information, focusing mainly on the use of online tools such as Google Scholar, BOE (Official State Gazette), statistics, and relevant databases for the paddle industry. Additionally, I have contacted several paddle clubs to gain a more detailed insight into the players' needs and expectations in the area.

Furthermore, I conducted an interview with a competing paddle club to obtain firsthand information about the services and strategies they employ in their management. This interview has served as a practical guide for developing a solid and effective business plan.

To ensure the efficiency of the project, I have set clear guidelines to follow each week, enabling me to progress in an organized and structured manner towards the established objectives.

1.4 Connection between Final Degree Project and subjects of the degree programme

The process of project preparation has required the use of teaching materials available in various subjects studied throughout the university career. It is worth noting that most subjects are related to the business plan of a company, either directly or indirectly.

One of the fundamental areas addressed in project preparation is the business idea and corporate objectives. In this regard, teaching materials from subjects such as Introduction to Business Administration have been used, which cover topics related to business creation, entrepreneurship, and business planning. Teaching materials from subjects such as Corporate Strategies for Business Growth and Company Values have also been consulted.

Another key area is related to the internal and external environment and the marketing plan. In this domain, teaching materials from subjects such as Fundamentals of Marketing have been used, covering topics such as competitive environment analysis, identification of target market, pricing methods, and SWOT analysis. Teaching materials from the subject of Analysis and Formulation of Strategies, which cover similar topics like SWOT analysis and objective formulation, among others, have also been utilized. Additionally, teaching materials from the subject of Operational Marketing, which address topics such as pricing, promotion, and advertising, have been consulted.

The field of human resources has also been addressed in the project preparation process. Teaching materials from subjects such as Human Resources and Organizational Behavior have been consulted.

Commercial and tax law has also been an important source of information for the project. Teaching materials from subjects such as Introduction to Law have been used, covering topics such as the establishment of limited liability companies, requirements, share capital, and contributions of partners.

Regarding the financial plan, teaching materials from subjects such as Introduction to Accounting and Financial Accounting II have been used, addressing topics such as real estate investments, depreciation, types of fixed assets, balance sheet, and income statement. Teaching materials from the subject of Financial Statement Analysis have also been consulted, covering topics such as profitability, liquidity, and solvency analysis, as well as analysis of investment and financing decisions of a company.

Finally, it is important to mention that the practical work previously done in different subjects, such as Sales Techniques, Fundamentals of Marketing, and Operational Marketing, has been reviewed and consulted. These subjects covered aspects ranging from company values to the marketing plan. This review has provided a solid foundation and greater familiarity in carrying out the project, thanks to the practical work undertaken throughout the four years of the university career.

2. EXECUTIVE SUMMARY

The Final Degree Project focuses on the creation and management of a paddle club in the Ciudad del Transporte of Castellón de la Plana. The objective is to offer a comprehensive space for the practice of paddle sports, including facilities and services for players of all levels. It will provide classes, tournaments, social events, and personalized services. Additionally, courts and equipment will be available for rent, and there will be changing rooms, a bar/café area, and a paddle equipment store.

The club will have a total of 7 courts, including a main court with innovative technologies. The club's name, "Pádelx3 Castellón," reflects the important keywords for the business. The opening hours will be from 10:00 to 22:00 on weekdays and from 10:00 to 20:00 on weekends.

The financial ratios show a healthy financial situation for the club. The liquidity ratio indicates immediate payment capacity, the solvency ratio reflects financial stability and the ability to meet long-term obligations, and the debt ratio shows a low level of indebtedness.

In terms of profitability, the club is generating an economic profitability of 49.7% and a financial profitability of 67.6%. These indicators demonstrate the efficiency in the management of the club and its ability to generate favorable earnings and returns on investment.

In summary, the paddle club offers a comprehensive space and services for players of all levels, has modern facilities, and is showing a healthy financial situation and positive economic and financial profitability.

3. BUSINESS IDEA

3.1 Description of the business idea

The described Final Degree Project focuses on the creation and management of a paddle club in the City of Transport of Castellón de la Plana. The idea is to provide a space for the practice of paddle sports, as well as a wide range of programs and services that can meet the needs of players of all levels.

Among the services offered at the club are classes for beginners, tournaments, social events, and personalized lessons to improve players' technique. Additionally, courts and necessary equipment for paddle sports can be rented, and personalized training classes will be offered for players who wish to improve their skill level.

In addition to the sports facilities, the club will have changing rooms and showers for the players, as well as a bar/café area where beverages and snacks can be enjoyed, and a paddle equipment store where balls, overgrips, and other accessories can be purchased. In summary, the idea is to offer a comprehensive space for the practice of paddle sports in the City of Transport of Castellón de la Plana, which includes both the facilities and the necessary services to meet the needs of players of all levels, from beginners to the most experienced.

Regarding the competition, the club will have a total of 7 courts, of which 6 will be standard courts, and the seventh will be the main court with seating, located in the center of the club. This court will be one of the few of its kind, known as World Padel Tour, in the province of Castellón, and will feature innovative technologies not yet seen in the area.

3.2 Election of the name and logo

Illustration 1. Logo



Source: Own elaboration

The choice of a company name is crucial for its success as it can influence the perception and brand identity. In this case, the strategy used to select the name has been based on three important keywords for the company: "Pádel," "x3," and "Castellón."

The first keyword used is "Pádel" since it is the main activity of the company, and it is important that the name clearly reflects this. Additionally, paddle is a sport that is becoming increasingly popular and recognized worldwide, so it has been used to attract a broad and relevant audience.

The second keyword, "x3," refers to one of the most spectacular shots in paddle: the smash shot for three. This shot involves hitting the ball in a way that it bounces on the opponent's court, rebounds off the back wall, and exits through the side wall, which has a height of 3 meters. The objective of using this keyword is to highlight the excitement and spectacle that paddle can offer, which can attract an audience interested in this type of experience.

Lastly, the word "Castellón" has been used to reflect the location of the company. By including the name of the city in the business name, a local connection is established, and it becomes easier for customers in the area to identify and remember the name. Additionally, since paddle is a very popular sport in Spain, it is likely to attract a local audience that is already familiar with it.

In summary, the name choice is based on a combination of keywords related to the business, its location, and the excitement and spectacle that paddle can offer. This can attract a broad and relevant audience and make the company easily identifiable and memorable for customers.

On the other hand, a company's logo is an important part of its visual identity and can influence how the brand is perceived. In the case of the paddle club's logo in question, the colors black and yellow have been chosen.

Yellow is a bright and cheerful color associated with energy, vitality, and creativity. This can be suitable for a paddle club seeking to convey an image of dynamism and fun. Additionally, yellow is a color associated with the sun and summer, which can be especially relevant for a sport played outdoors.

On the other hand, black is an elegant and sophisticated color associated with professionalism, seriousness, and mystery. This can be a suitable color for a paddle club that wants to convey an image of professionalism and seriousness. Black is also a color associated with night and darkness, which can be relevant for a sport often played during nighttime hours.

The combination of black and yellow in the logo can create an interesting and eye-catching contrast. Yellow can attract attention and convey a sense of energy and vitality, while black can provide a feeling of elegance and seriousness. Together, these colors can convey a balanced and appealing image for the paddle club.

3.3 Mission, visión and values

The mission of an organization is related to both culture and strategy, and it is established when they mutually support each other. The mission is the expression of the identity, character, and purpose of an organization. On the other hand, the vision is more connected to the future goals of the organization. Values, in turn, are the moral principles and beliefs that underpin patterns of behavior and are usually transmitted within the company through the founding dynasty or the predominant management team. (Rivera, 1991).

The mission is to promote the practice of paddle as a healthy and fun sport for all ages and skill levels, while offering high-quality facilities and services to meet the needs of players and ensure their comfort and safety.

The vision is to be recognized as one of the best paddle clubs in the Valencian Community, with high-quality facilities and excellent services for players.

The values of Padel X3 Castellón are as follows:

Sportsmanship: We promote fair play, honesty, and integrity in the practice of paddle, respecting the rules and opponents.

Solidarity: We foster collaboration and support among club members, creating an atmosphere of trust and camaraderie among players.

Teamwork: We value teamwork and cooperation, promoting paddle practice in pairs and creating opportunities for club members to support each other.

Inclusion: We promote inclusion and diversity, ensuring that all club members feel welcome and respected, regardless of their age, gender, skill level, cultural background, or socioeconomic status.

Respect: We foster respect for others and the environment, promoting cleanliness and care of the facilities and respecting the club's rules and schedules.

Passion for the sport: We encourage passion for paddle and commitment to sports practice, motivating players to challenge themselves and enjoy the game at all times.

3.4. Location

The paddle club will be located in Castellón de la Plana, specifically in the Ciudad del Transporte on Calle Sector 09 sui Ue2 CI 6-7, 6. I have chosen this location because it is very accessible for everyone, which means it is easy to reach the club from different parts of the city. Additionally, it is an area where there is not much noise, making it perfect for playing paddle without distractions.

Another advantage of this location is that it is very convenient as parking is easy in the area. This means that players won't have to worry about finding parking before or after their matches, allowing them to fully focus on their game and enjoy the experience. Furthermore, while there are other paddle clubs in the area, they are covered, which means players cannot enjoy the sun and fresh air while playing. The outdoor paddle club will offer a different and unique experience, allowing players to enjoy nature and the weather while practicing their favorite sport.

Another advantage of the paddle club's location is that it is in an area where there are many businesses. This means that there will be a large number of people working in the area who could come to eat at the club's bar during lunchtime, even if they don't play paddle.

This will not only increase traffic at the club's bar but also create an opportunity for the club to attract more players and members. Some of these employees may be interested in playing paddle after work or on weekends, increasing the number of club members.

Illustration 2. Location



Source: Google maps

3.5. Business model Canvas

The Business Model Canvas (BMC) is a methodology developed by Alexander Osterwalder, which is gaining traction as a real alternative to add value to business ideas. The Canvas model is a tool simple enough to be applied in any scenario: small, medium, and large companies, regardless of their business strategy and target audience.

There are many ways to explain how to design a business model, but as Alexander Osterwalder explains in the book "Business Model Generation" by Deusto Publishing (Planeta Group):

"The best way to describe a business model is to divide it into nine basic modules that reflect the logic followed by a company to generate revenue. These nine modules cover the four main areas of a business: customers, value proposition, infrastructure, and economic viability." (Osterwalder, 2011).

These modules are:

Customer Segments:

- Paddle players of all ages and skill levels, from beginners to professionals.
- Teams and leagues looking for a place to play and compete.
- People who want to learn how to play paddle, including classes for children and adults.

Value Proposition:

- Modern and well-maintained facilities, with high-quality paddle courts, LED lighting, and spacious observation areas for spectators.
- A wide range of services for players, including training programs, personalized coaching, equipment rental, and a specialized shop.
- Programs for teams and leagues that include regular matches and tournaments, as well as special events and promotions for members.
- A social and friendly environment for members, including common areas for socializing and off-court activities.

Channels:

- Online and local advertising, including social media campaigns and advertisements in newspapers and specialized magazines.
- Referral programs for current members, offering discounts on membership fees for bringing in new members.
- Promotions and special events to attract new members, such as initiation tournaments or discounts on training packages.

Customer Relationships:

-Personalized service and customer support through dedicated staff, including receptionists and qualified coaches.

-Regular communication and opportunities for feedback and suggestions, including satisfaction surveys and a suggestion box.

-Maintenance of a social and friendly environment to foster member loyalty, organizing networking activities and social events for members.

Revenue Streams:

-Monthly and annual membership fees, offering different levels of access based on the number of courts, schedules, and services offered.

-Court rental fees, with special prices for members and reduced rates during off-peak hours.

-Training and personalized coaching fees, with special prices for members and discounts on multi-session packages.

-Sales revenue from the sports shop, including rackets, balls, apparel, and other accessories.

Key Resources:

-Quality facilities, including multiple paddle courts with approved surfaces and LED lighting systems.

-Trained staff to provide training and coaching, including certified coaches and friendly and efficient receptionists.

-An on-site sports shop, with a wide selection of products and brands.

Key Activities:

- Ongoing maintenance and improvement of facilities, including regular cleaning, court repairs, and equipment upgrades.
- Development of training and coaching programs for players of all levels, tailoring sessions to each player's specific needs.
- Organization and scheduling of matches, tournaments, and special events for members and teams, ensuring an exciting and engaging playing experience.
- Management of customer relationships, including regular communication with members and personalized attention through dedicated staff.
- Operation of the sports shop on-site, ensuring a constant supply of high-quality products for players.

Key Partnerships:

- Partnerships with sports brands and paddle equipment manufacturers to obtain discounts on products and services and offer special promotions to members.
- Collaborations with other paddle clubs and sports organizations to organize joint events and share knowledge and resources.
- Partnerships with local businesses and sponsors to secure financial support and promotion in local and regional media.

Cost Structure:

- Maintenance costs for facilities and paddle equipment.
- Salaries and wages for staff.
- Marketing and advertising costs.
- Inventory costs for the sports shop.

The advantage of the Canvas business model is that it allows for a quick and easy comprehensive and detailed view of the business, making it useful for both entrepreneurs starting a new venture and established companies looking to innovate and improve their business model. Additionally, being a visual tool, it facilitates communication and teamwork around the business plan.

Table 1. Business model canvas

<p>Customer Segments:</p> <ul style="list-style-type: none"> -Padel players of all ages and skill levels -Place to play and compete -People who want to learn how to play Padel 	<p>Value Proposition:</p> <ul style="list-style-type: none"> -Modern and well-maintained facilities -A wide range of services for players -Special events and promotions for members 	<p>Channels:</p> <ul style="list-style-type: none"> -Online and local advertising -Referral programs for current members -Promotions and special events to attract new members
<p>Customer Relationships:</p> <ul style="list-style-type: none"> -Personalized service and customer support -Regular communication -Maintenance of a social and friendly environment 	<p>Revenue Streams:</p> <ul style="list-style-type: none"> -Monthly and annual membership fees -Court rental fees -Training and personalized coaching fees 	<p>Key Resources:</p> <ul style="list-style-type: none"> -Quality facilities -Trained staff to provide training and coaching -An on-site sports shop
<p>Key Activities:</p> <ul style="list-style-type: none"> -Ongoing maintenance and improvement of facilities -Management of customer relationships -Operation of the sports shop on-site 	<p>Key Partnerships:</p> <ul style="list-style-type: none"> -Partnerships with sports brands -Collaborations with other Padel clubs -Collaborations with other Padel clubs 	<p>Cost Structure:</p> <ul style="list-style-type: none"> -Salaries and wages for staff -Marketing and advertising costs -Inventory costs for the sports shop

Source: Own elaboration

4. EXTERNAL ANALYSIS

4.1 Analysis of the environment (PEST)

A PEST analysis is a tool that allows organizations to discover and evaluate the factors that can affect the business in the present and in the future. PEST is an acronym for Political, Economic, Social, Technological. This analysis is used to assess these four external factors in relation to the business situation. The analysis involves examining opportunities and threats that arise from these factors. With the results provided by the PEST analysis, it is possible to gain a favorable insight when conducting market research, creating marketing strategies, developing products, and making better decisions for the organization. (Amador-Mercado, 2015).

4.1.1. Political-legal analysis

Paddle clubs in Spain are subject to a series of laws and regulations that affect their operation. Some of the political factors and laws that can affect a paddle club in Spain include:

-Sports Law: Law 10/1990, of October 15, on Sports. This law establishes the rules that regulate sports in Spain, including the creation and management of sports clubs, and the competencies of different public administrations in relation to sports.

-Data Protection Law: Organic Law 3/2018, of December 5, on Personal Data Protection and guarantee of digital rights. This law establishes the obligations and responsibilities that paddle clubs have regarding the protection of the privacy of their members and clients, and the management of personal and sensitive data that they handle.

-Sports Safety Law: Law 19/2007, of July 11, against violence, racism, xenophobia, and intolerance in sports. This law establishes the measures and obligations that paddle clubs have in terms of safety and prevention of violence in their facilities, as well as the procedures and penalties in case of infractions.

-Intellectual Property Law: Law 1/1996, of April 12, on Intellectual Property. This law protects the copyright and intellectual property rights of the materials used by paddle clubs in their advertising and promotion, including videos, photographs, logos, and trademarks.

-Equality Law: Organic Law 3/2007, of March 22, for effective equality between women and men. This law establishes measures to prevent discrimination based on gender, race, sexual orientation, etc., and promotes equal opportunities in all areas, including sports. Paddle clubs must comply with this law and promote inclusion and diversity in their facilities, as well as ensure equal treatment and opportunities among their members and clients.

It is important for the paddle club to stay up to date with the laws and regulations that affect it to ensure its proper functioning and comply with all legal obligations. Additionally, being aware of political changes and municipal regulations can help the club anticipate possible changes and adapt to them.

4.1.2. Economic Analysis

The economic factors that can affect a paddle club may include:

-Construction and facility maintenance costs: The cost of building and maintaining the facilities can be a key factor in the profitability of the paddle club. For example, constructing and repairing the courts, lighting systems, heating, air conditioning, and other equipment can be costly.

-Personnel costs: Salaries and benefits for staff, including coaches, receptionists, and cleaning and maintenance personnel, can be a significant factor in the club's expenses. Additionally, hiring and training new employees can also generate additional costs.

-Changes in demand: Changes in customer demand can affect the financial success of the club. For instance, a decrease in the number of paddle players or in the number of people seeking to join the club can lead to a decline in revenue. On the other hand, increased demand can present an opportunity for the club to offer new services and products.

-Inflation: Inflation can impact the cost of supplies and equipment necessary to operate the club, as well as the cost of employee wages and utilities. Therefore, the club should constantly monitor changes in prices and costs and adjust its strategy accordingly.

-Government policies: Government policies such as taxes, environmental regulations, and labor standards can affect the club's operating costs and profitability. The club must stay informed about these changes and adapt its strategy to comply with regulations and minimize additional costs.

-Changes in consumer spending habits: Changes in consumer spending habits can affect the amount of money customers are willing to spend on paddle services, which can impact the club's revenue. Therefore, the club should stay aware of market trends and adapt its service offerings to meet customer needs and preferences.

In summary, it's important for the paddle club to consider economic factors and constantly monitor the economic environment to adjust its strategy and ensure long-term profitability. This may include adjusting prices and costs, improving management efficiency, and offering new services or products to attract and retain more customers.

4.1.3. Social and Demographic Analysis

Sociocultural factors can influence the success of a paddle club. Some of the most important factors include:

-Local demographics: The success of the paddle club can be influenced by the age, gender, and ethnic composition of the local population. If the club is located in an area with a high population of young people or families with children, it is more likely to attract young and active members.

-Income level: The income level of the local population can influence the number of people who can afford to pay for paddle club memberships and classes. If the paddle club is located in an area with high incomes, it is more likely to attract members who are willing to pay higher prices.

-Sports culture: Interest in sports and the local sports culture can influence the success of the paddle club. If the community values sports and is willing to actively participate in it, the paddle club is more likely to be successful.

-Competition: The presence of other paddle clubs in the area can affect the success of the club. If there are several paddle clubs in the same area, the club may have to compete for members and offer unique services and programs to attract more members.

-Climate: The local climate can influence the popularity of paddle. If the area has a mild and pleasant climate throughout the year, the paddle club is more likely to be successful. If the climate is extreme, the club may have to adapt and offer indoor facilities so that members can continue playing year-round.

It is important to consider these factors when planning and managing a paddle club to ensure its long-term success and sustainability. Additionally, it is important to stay up to date with member trends and community needs to ensure that the paddle club remains relevant and appealing.

4.1.4. Technological analysis

The technological factors that can affect a paddle club are diverse and can vary depending on the technological innovations that emerge in the industry. Here are some of the technological factors that could influence the operation of a paddle club:

-Court technology: Paddle court technology has evolved over time, and new technologies can impact player performance and game quality in the club. New surfaces, lighting systems, ventilation, and other technological elements can enhance the gaming experience and provide greater safety for players.

-Online booking systems: Online tools for booking paddle courts can improve efficiency and the customer experience. Online booking systems can enhance accessibility and convenience for making reservations, as well as the ability to book at any time of the day.

-Club management software solutions: Software solutions for club management can improve efficiency and productivity in the club. For example, using software for reservation management, class scheduling, billing, and membership management can save time and enhance staff efficiency. Additionally, data analytics software can help the club gather and analyze information on customer usage patterns and industry trends.

-Performance analysis technology: Performance analysis technology can assist coaches and players in improving their game. Devices that monitor player movement, ball speed, and other data can provide valuable insights that can be used to adjust technique and enhance gameplay.

-Online communication and promotion: Social media, email, and digital marketing can be powerful tools for communicating and promoting the club's services. These tools can reach a wider audience, increase the club's visibility, and foster customer loyalty. Additionally, clubs can utilize mobile applications to interact with customers, send personalized notifications, and offer a unique gaming experience.

In summary, technological factors can have a significant impact on the operation of a paddle club. Therefore, it is important to stay up to date with the latest technological trends and consider how they can be applied in the club to improve efficiency, the customer experience, and player performance.

4.2 PORTER'S 5 forces

The Porter model postulates that there are five forces that essentially shape the structure of an industry. These five forces determine prices, costs, and investment requirements, which constitute the basic factors that explain long-term profitability expectations and, therefore, the attractiveness of the industry. (Pérez, J. P., & Polis, G, 2011).

This model is based on five forces that affect the profitability and attractiveness of an industry. These are:

4.2.1. Customer bargaining power

The bargaining power of customers in a paddle club is generally limited, as customers rely on the club to access the courts and other services and products that the club may offer.

However, the bargaining power of customers can vary depending on various factors. For example, if there is high demand and the club has limited availability of courts or services, customers may have some bargaining power to negotiate prices and booking conditions. Similarly, if customers are frequent members of the club or are part of a loyalty program, they may have greater bargaining power when negotiating prices or accessing special promotions.

Nevertheless, overall, the bargaining power of customers in a paddle club is limited. Therefore, paddle clubs must offer high-quality products and services, competitive prices, and good customer service to retain customers and attract new ones.

They can also implement loyalty programs and other strategies to encourage customer loyalty, allowing them to remain competitive and improve their position in the market. In summary, although customers have some bargaining power in certain situations, the paddle club can more easily establish prices and service conditions in most cases.

4.2.2. Supplier bargaining power

The bargaining power of suppliers in a paddle club can vary depending on several factors. To better understand the bargaining power of suppliers, it is important to consider the following factors:

-Number of suppliers: If there are many suppliers of the products or services needed by the paddle club, suppliers will have less bargaining power as the club can seek other suppliers if prices are unsatisfactory. On the other hand, if there are few suppliers or if a supplier is the only one offering a specific product or service, suppliers will have more bargaining power.

-Uniqueness of the product or service: If a supplier is the sole provider of a product or service necessary for the paddle club, the supplier will have more bargaining power as the club will have no alternative. Conversely, if the product or service is common and offered by several suppliers, the bargaining power of suppliers will be lower.

-Switching costs: If switching suppliers is costly or difficult, suppliers will have more bargaining power as the club may feel stuck with a particular supplier. Conversely, if switching suppliers is easy and does not involve significant costs, the bargaining power of suppliers will be lower.

-Size of the club: If the paddle club is large and purchases large quantities of products or services, it will have more bargaining power as suppliers will not want to lose their business. On the other hand, if the club is small and purchases smaller quantities of products or services, the bargaining power of suppliers will be lower.

-Competition in the market: If there are multiple suppliers of the same products or services in the paddle market, suppliers will have less bargaining power as the club can compare prices and conditions. On the other hand, if there are few suppliers or if a supplier is the only one offering a specific product or service, the bargaining power of suppliers will be higher.

In conclusion, the bargaining power of suppliers in a paddle club will depend on several factors such as the number of suppliers, the uniqueness of the product or service, switching costs, the size of the club, and competition in the market. By evaluating these factors, the club will be able to better understand the bargaining power of suppliers and make more informed purchasing decisions.

4.2.3.Threat of new entrants

The threat of new competitors entering a paddle club can have a significant impact on the club's business. If new competitors enter the market with lower prices, modern facilities, more attractive training programs, or special promotions, existing customers may decide to switch clubs.

To address this threat, the paddle club should consider a series of strategies:

-Differentiation: The club should offer something that new competitors cannot easily match. This could be personalized service, a welcoming atmosphere, or a focus on social and community values.

-Facility Improvement: It is important for the club to keep its facilities in good condition and up-to-date to attract and retain customers. The club can invest in court renovations, improve cleaning and maintenance services, and incorporate technology to enhance the customer experience.

-Offers and Promotions: The club can provide promotions and discounts to retain current customers and attract new ones. These can include discounts for large groups, membership packages, and special promotions for specific days.

-Customer Knowledge: The club should understand the needs and expectations of its customers and adapt to them. This could involve conducting satisfaction surveys, implementing improvement suggestions, and developing specific programs to meet individual customer needs.

-Develop a Strong Marketing Strategy: The club should develop a strong marketing strategy to attract new customers and retain current ones. This could include promotion on social media, advertising in local media, and organizing promotional events.

In summary, the threat of new competitors entering a paddle club is a reality that any business must be prepared to face. However, with a solid strategy and a commitment to meeting customer needs, the club can maintain its position in the market and attract new customers.

4.2.4.Threat of substitute products and services

A paddle club faces the threat of new substitute products, such as tennis and pickleball. These sports can meet the needs of customers similarly or better than paddle. The club must seek ways to remain competitive and appealing to retain its customers.

To confront this threat, the paddle club could consider the following strategies:

-Differentiation: In addition to improving the quality of the courts, the paddle club could consider adopting innovative technologies, such as LED lighting systems for night courts or video cameras to record customers' matches. This way, the club could offer a more attractive and differentiated experience.

-Customer loyalty: The paddle club could establish a loyalty program to reward the most loyal and frequent customers. For example, it could offer special discounts for customers who have played a certain number of matches or who have been at the club for a certain period of time. Additionally, the club could regularly send newsletters or personalized text messages to keep customers informed about the latest news, events, and promotions.

-Market expansion: The paddle club could explore new ways to attract potential customers, such as organizing free paddle classes for beginners, creating an amateur paddle league, or collaborating with local companies to offer corporate programs. Furthermore, the club could consider geographical expansion, such as opening new branches in high-demand areas.

-Market research: The paddle club could go beyond surveys and interviews and consider using data analysis tools to gather detailed information about customers and their behaviors. For example, it could analyze court booking patterns to identify the most popular times and offer special promotions during less crowded hours. It could also assess customer churn rate to identify areas for improvement in the customer experience.

4.2.5.Rivalry among existing competitors

The rivalry among competitors in a paddle club is common in the business world, especially in a highly competitive market. This rivalry can arise due to the need to stand out in the market, gain market share, attract customers, and improve profitability.

However, it is important that the rivalry remains at a healthy and respectful level, without negatively affecting the work environment and the overall performance of the company. Competitors must comply with market rules and regulations and act ethically and transparently at all times.

The rivalry among competitors can also be beneficial for the company, as it can motivate employees to improve their performance, offer innovative ideas and creative solutions, and contribute to the continuous improvement of the company. Ultimately, rivalry should be a positive driving force for the company and not a source of conflict or unnecessary tensions.

4.3. Analysis of direct competitors

In this part, we will delve into a detailed analysis of the paddle clubs that directly compete with us. These clubs are in the same market as us and offer a similar or comparable service aimed at the same target audience. Due to these characteristics, they are considered direct competitors, and it is essential to understand how they position themselves in the industry.

When examining our direct competitors, we will evaluate various key aspects such as their geographic location, facilities and services offered, prices, operating hours, quality of paddle courts, available programs and classes, as well as their reputation and customer satisfaction level.

Pádel Center Castellón

Padel Center Castellón is a paddle club located in the city of Castellón de la Plana, specifically at Calle Sta. Magdalena de Pulpis, number 8. This club has 7 indoor paddle courts, which means they are covered and can be used at any time of the year, regardless of weather conditions.

In addition to the courts, Padel Center has changing rooms for users to comfortably change before and after their matches. They also have a bar/café area where drinks and light meals can be enjoyed to regain energy between matches.

The average price for a paddle court in this club is 28 euros for an hour and a half of play.

Illustration 3. Logo Pádel Center Castellón



source: padelcentercastellon.com

Impala Sportclub

Impala Sportclub is a paddle club located in Grao de Castellón, at Astrònom Francesc Aragó Street, number 2. This sports complex is one of the largest in the area and has a total of 24 paddle courts. Of these, 8 are made of glass and the rest have walls, allowing players to choose the type of surface they prefer for their match.

In addition to the courts, Impala Sportclub has changing rooms for users to comfortably change before and after their matches. It also has a gym for those who want to complement their training with physical exercises and improve their performance on the court. Furthermore, the club has a bar/café area where players can have drinks and light meals to regain energy between matches.

Among the 24 paddle courts, four are covered, which means they can be used at any time of the year, regardless of weather conditions. Additionally, the club has six courts reserved for individual practice, allowing players to train and improve their technique more efficiently.

Illustration 4. Logo Impala Sportclub & Spa



source: impalaspportclub.com

Castellón Pádel

Castellón Pádel is a paddle club located in the city of Castellón de la Plana, more specifically on Carretera de Borriol, number 3. The club has a total of 8 outdoor paddle courts, which means they are located outdoors, surrounded by nature and fresh air. In addition to the courts, the club also has changing rooms for men and women, where players can change and securely store their belongings.

Castellón Pádel also has a gym for players to train and get in shape. Lastly, the club has a cafeteria area where drinks and snacks can be purchased after a long match. The average price for the paddle courts is 20 euros for an hour and a half of play, making it a very attractive option for paddle players looking for a club with a good value-for-money ratio.

Illustration 5. Logo Castellón Pádel



source: padelnest.com

Pádel Indoor Castellón

Padel Indoor Castellón is a paddle club located in Almazora, Castellón, at Ducat D'Atenes Street, number 6. This club has 6 indoor paddle courts, which means that players can enjoy the sport regardless of the external weather conditions. Additionally, the courts are in good condition and provide a suitable environment for playing.

The club also has changing rooms for players to comfortably change before and after their matches, which is especially useful for those coming directly from work or elsewhere. Furthermore, there is a cafeteria where players can have drinks to regain energy between matches.

Regarding the price, playing for an hour and a half on an indoor paddle court at Padel Indoor Castellón costs 24 euros per court. This price is competitive compared to other paddle clubs in the area and offers a good value-for-money ratio.

Illustration 6. Logo Pádel Indoor Castellón



source: padelindoorcastellon.com

Padel Jubelama Indoor Castellón

Padel Jubelama Indoor Castellón is a paddle club located in Castellón de la Plana, at PL Street, number 85, 124B. This club has four paddle courts, two of them located indoors and two outdoors.

In addition to the courts, the club offers its users a changing area with showers and lockers to store clothing and personal belongings during sports practice. It also has a cafeteria area to have a snack or relax after the game.

Regarding prices, the average price for the courts is 20 euros for an hour and a half, which is quite attractive compared to other clubs in the area. Furthermore, having both indoor and outdoor courts allows users to adapt to different weather conditions.

Illustration 7. Logo Padel Jubelama Indoor Castellón



source: padeljubelama.com

OkPádel Castellón

OkPádel Castellón is a paddle club located at Avenida de Almassora, number 37, in Castellón de la Plana. The club has six indoor paddle courts, allowing users to enjoy the sport at any time of the year. Additionally, it has changing rooms equipped with showers and lockers to store clothing and personal belongings during sports practice.

The club also offers a bar/café area where users can relax after the game and enjoy a refreshment. For those looking to stay in shape, Pádel Castellón OkPádel Centro Deportivo has a well-equipped gym. Additionally, there is a designated area for children's activities, making it an attractive option for families.

Regarding prices, the average price for a paddle court is 24 euros for an hour and a half of play, which is quite attractive compared to other clubs in the area. Furthermore, the availability of a variety of services and activities makes Pádel Castellón OkPádel Centro Deportivo a comprehensive and accessible option for paddle enthusiasts.

Illustration 8. Logo OkPádel Castellón



source: okpadel.es

Periesport

Periesport Sports Club is a paddle club located in Castellón de la Plana, specifically in the La Magdalena Industrial Estate, on José Pascual Viciano Street (Alcalde, Carrer Peri 11, No. 1). This club offers a variety of sports facilities, including three indoor courts and three outdoor courts for playing paddle.

In addition to the courts, the club has other facilities, such as changing rooms for men and women with showers and lockers, a cafeteria area for drinks and light meals between games, a gym equipped with machines and weights for training, and a swimming pool for swimming practice.

As for prices, Periesport Sports Club offers a rate of 24 euros for an hour and a half on the indoor courts and 20 euros for an hour and a half on the outdoor courts. These prices are competitive compared to other paddle clubs in the area.

Illustration 9. Logo Club Deportivo Peri Esport



source: periesport.com

Club de Tennis Castellón

The Castellón Tennis Club is a sports club located in the city of Castellón de la Plana, on Camí de la Donació, s/n. This club is known for its offering of tennis and paddle tennis and is one of the most popular places to practice these sports in the area.

The club has a total of 9 paddle tennis courts, with 5 of them being wall courts and the remaining 4 being glass courts. This wide range of courts makes the Castellón Tennis Club a reference for paddle tennis in the province. Additionally, the courts are in good condition and provide players with a suitable place to enjoy the sport.

Along with the courts, the club has changing rooms for users to comfortably change before and after their matches. There is also a paddle tennis pro shop where various equipment, rackets, and other accessories related to the sport can be purchased. Furthermore, there is a bar/café area where players can have drinks and light meals to recharge between matches.

Illustration 10. Logo Club de Tenis Castellón



source: facebook.com/clubteniscastellon

5. INTERNAL ANALYSIS

5.1 SWOT analysis

The SWOT analysis is a model that allows an organization (company, public administration, or association) to quickly identify both internal factors, related to its internal functioning, and external factors, dependent on the environment in which it operates. It is a tool to assist decision-making and facilitates the development of a strategic plan. (Speth, C, 2016).

This analysis focuses on identifying the organization's weaknesses, threats, strengths, and opportunities to help create a strategy that addresses weaknesses, mitigates threats, leverages strengths, and seizes opportunities.

-Weaknesses:

Competition: The presence of other paddle tennis clubs in the same area is a significant weakness. The club will have to offer something different or better than its competitors to attract and retain players.

Lack of promotion: If the club is not adequately promoted, it is a significant weakness. Players cannot join a club if they do not know it exists. Online and offline promotion is important for attracting new players.

High costs: If the club's prices are significantly higher than those of the competition, this can be a significant weakness. Players will seek the best prices, and if the club is too expensive, it will lose players.

-Threats:

Pandemics: Pandemics and government restrictions can affect the club's ability to operate and attract players.

Changes in trends: Paddle tennis is a trendy activity in many places, which means trends can change rapidly. If paddle tennis loses popularity, it could affect the club.

Changes in the economy: Changes in the economy, such as a recession, can affect players' ability to pay club fees and reduce demand.

-Strengths:

Facilities: A club with good facilities, such as well-maintained paddle tennis courts, clean and well-maintained changing rooms and showers, will attract players.

Community: A club that has built a strong community, with loyal players regularly participating in tournaments and other events, is a significant advantage. Players who feel an emotional connection to the club are more likely to stay and recommend the club to their friends and family.

Instructors and coaches: Having experienced and talented instructors and coaches is a significant advantage. Players want to learn and improve, and if the club can provide quality instruction, it will increase its appeal.

-Opportunities:

Growing market: The paddle tennis market is growing in many parts of the world, offering opportunities for paddle tennis clubs to grow and attract new players.

New technologies: Technology is advancing rapidly, and paddle tennis clubs can leverage new technologies to enhance the players' experience and attract new players.

Collaborations: The club could establish collaborations with other companies or clubs, which can open new opportunities. For example, the club could collaborate with a local sports store to offer discounts on paddle tennis equipment to club players.

In conclusion, the SWOT analysis indicates that paddle tennis has great potential for global growth and expansion, although there are challenges to be addressed, such as the lack of suitable facilities and competition in the sports market. To seize opportunities, it is important for stakeholders in the paddle tennis market to work together to improve the quality of services and products, increase exposure, and promote the sport worldwide.

6. MARKETING PLAN

6.1. Marketing mix

The marketing mix is the most fundamental concept in marketing. It is defined as a set of controllable tools used by a company to generate a desired response in the target market. These tools are the basic and tactical components of a marketing plan and are known as the Four Ps: product, price, place (distribution), and promotion. These elements are crucial in a marketing strategy and enable the implementation of marketing planning in practice. To explain the elements of the marketing mix based on existing literature. (Khan, 2014).

6.1.1. Product

The paddle club offers a wide range of services and products to attract players of all levels, including:

- Paddle court rentals with different surfaces to meet the players' needs.
- Paddle lessons with professional coaches for both beginners and advanced players.
- Customized training programs to improve players' skills.
- Tournaments and special events to create a community of players in the club.
- A paddle equipment store offering high-quality products for players.
- A bar and cafeteria service to meet the customers' needs.

Additionally, different levels of membership can be offered, each with different benefits and prices, to accommodate the players' needs and budgets.

6.1.2 Price

Prices must be competitive to attract customers, but they must also be sufficient to cover costs and generate profits. To achieve this, the club can offer different pricing options, including court rental packages, lesson programs, and personalized training. Discounts and special promotions can also be offered, such as member discounts and offers for new players.

In the paddle club, different prices have been established for court rentals based on the day of the week and the time of booking. If you wish to rent a paddle court during weekdays, from Monday to Friday, the price for an hour and a half of play will be 14 euros. This price will apply during the time slot from 9:00 to 14:00.

However, if you wish to rent a court during the same weekdays but in the time slot from 14:00 to 22:00, the price will be 22 euros for an hour and a half of play.

On the other hand, if you wish to rent a paddle court during the weekends, both Saturday and Sunday, the price will be 22 euros for an hour and a half of play, regardless of the time of booking.

6.1.3 Promotion

Promotion strategies can include:

-Online and offline advertising, including social media ads, advertisements in local newspapers and sports magazines, and billboards in areas near the club.

-Email marketing campaigns and communication with club members to keep them updated on the latest news, events, and promotions.

-Participation in local sports events and collaboration with other local businesses to offer attractive pricing packages.

Additionally, the club can offer incentives for members who refer new players to the club, such as discounts on services.

6.1.3.1.Promotion budget

Table 2. Promotion budget

MEDIA	TOOL	ACTION	PRICE	QUANTITY	TOTAL
Marquees			550€/month	3 months	1.650 €
Youtube		Youtube Channel			
Instagram		Instagram account			
Newspaper	El Periódico Mediterráneo	Front page	1.500 €	One time	1.500 €
Radio	Cadena Ser Castellón	20-second radio spot	80 €	Once for 2 weeks	1.120 €
Brouchure			0.035€/piece	5000 pieces	175 €
				TOTAL	4.445 €

Source: Own elaboration

6.2.4. Distribution

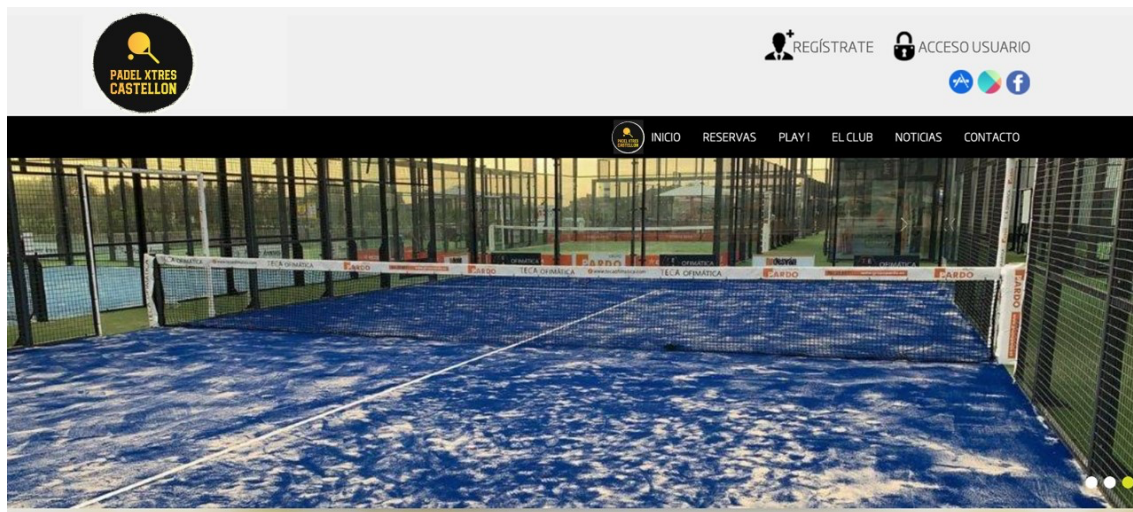
To ensure that players can easily access the club's services, the following distribution strategies can be implemented:

A user-friendly website that allows players to book and pay for courts and services online.
An online booking system to enable players to reserve courts and services at their convenience.

An online payment system that allows players to pay for services online with credit or debit cards.

A mobile application that allows players to access club information and book and pay for services from their mobile phones.

Illustration 11. Web design



Source: Own elaboration

In summary, a product, price, promotion, and distribution plan for a paddle club should take into account not only the core sports activity but also the additional services offered to meet customer needs. A personalized focus on the customer experience, an accessible location, and a comprehensive marketing strategy can help stand out in a competitive market.

7. HUMAN RESOURCES

Activities and human resource management policies are key to the success of a company and can be a competitive advantage.

Firstly, defining the organizational structure is crucial, establishing employee responsibilities and tasks to avoid duplication and promote efficiency.

Secondly, departmentalization allows for specialization and agile assignment of responsibilities, fostering collaboration.

Lastly, hierarchy distributes authority, facilitating communication, delegation, and appropriate decision-making. These measures promote efficiency, specialization, and strong leadership, contributing to the achievement of business objectives.

7.1 Organisational structure

In our paddle club, we embrace a hierarchical structure that promotes efficient and effective organization. This structure consists of several levels of subordination and authority, which are established based on the responsibilities and decision-making power of our members. We believe in the importance of collaboration and teamwork, so each hierarchical level complements and coordinates with the others to achieve our objectives.

This organizational distribution allows us to optimize our resources and provide a quality service to our members, ensuring a pleasant and satisfying experience in our paddle club.

7.2 Departmentalisation criteria

Departmentalization will be based on the type of activity in the paddle club, where different roles will be defined to ensure efficient operation. The manager has the responsibility of overseeing overall operations and staff. Two employees are in charge of reception, the cafeteria, and the store, attending to customers and ensuring quality service. A chef takes care of preparing meals in the bar/restaurant, ensuring delicious and suitable options. Additionally, a waiter/waitress is responsible for serving customers and providing a pleasant experience. Each of these roles contributes to the comprehensive functioning of the paddle club, guaranteeing a complete and satisfying service for members and visitors.

7.3 Job descriptions

The paddle club will have 6 employees for its proper functioning and 3 subcontracted or freelance employees.

Manager

The first member of our team will be the manager, who will assume the responsibility of overseeing all club operations and staff. They will be in charge of managing the club's accounts and ensuring smooth and seamless operations. The manager will play a crucial role in strategic decision-making, establishing efficient policies and procedures, and ensuring customer satisfaction. Additionally, they will coordinate and motivate the staff, fostering a collaborative and productive work environment. With their leadership and experience, the manager will be a fundamental pillar for the success of the club.

Marketing

We will have a dedicated professional for marketing and promoting the club. This person will be responsible for developing effective marketing strategies to promote and position the club in the market. They will also manage the club's social media, generating engaging content and maintaining constant communication with followers.

Their responsibilities will include creating advertising campaigns, managing promotional events, collaborating with business partners, and seeking sponsorship opportunities. Additionally, they will maintain an updated club website and handle communication with local media. With their creativity and marketing skills, this person will play a crucial role in the success and growth of the paddle club, ensuring that the club's message and values are effectively conveyed through different communication channels.

Receptionists

We will have two employees who will take turns working at the club's reception, cafeteria, and paddle merchandise store. These professionals will play a vital role in welcoming customers and ensuring they have a satisfactory experience during their time at the club. They will provide friendly and attentive service, responding to customer inquiries and needs. Additionally, they will be responsible for the sale of paddle-related products in the store, ensuring a variety of quality items for enthusiasts. Their main goal will be to create a welcoming environment and facilitate everything necessary for customers to enjoy their time at the club to the fullest.

Waiter/Waitress

We will have a dedicated waiter/waitress responsible for serving customers, ensuring friendly, attentive, and efficient service. Their main objective will be to ensure that customers feel welcome and enjoy a satisfactory dining experience in a cozy environment.

Chef

We will have an experienced chef specializing in healthy and sports-oriented cuisine. They will be responsible for preparing meals during service hours, ensuring that customers have nutritious and balanced options that support their healthy lifestyle and sports activities. Their goal will be to contribute to a comprehensive experience in the paddle club, where healthy eating is a fundamental part of members' sports life.

Cleaning Staff

We will have another employee in charge of club cleaning. Since it is not necessary for them to work full-time, we have decided to subcontract this service to save costs. This employee will ensure that all areas of the club are kept clean and tidy, including the cafeteria, store, paddle courts, changing rooms, and any other spaces within the facilities. Although this employee is subcontracted, we will ensure that they are properly trained and have the necessary resources to perform their job efficiently and effectively. Their contribution will be crucial in maintaining a clean and welcoming environment that reflects the quality and care we offer in our paddle club.

Paddle Instructors

We will have two highly trained paddle instructors who will be responsible for providing lessons to customers who wish to improve their skills in this sport. These instructors will be paddle experts with extensive experience in teaching players of all levels and ages. The instructors will work as freelancers, allowing them flexibility in their schedules to accommodate customer needs. Their goal will be to provide personalized instruction focused on the development of technical, tactical, and strategic paddle skills. In addition to teaching the proper techniques, the instructors will foster a motivating and enjoyable environment during the lessons. They will ensure that customers feel comfortable and enjoy their learning experience at the paddle club.

In summary, these 9 employees will work together to ensure that the paddle club has everything necessary to offer a quality experience to its customers.

7.4.Salary policy

In our company, we value all employees equally in terms of salary policy. Therefore, we have set a base salary of 10 euros per hour for all employees, resulting in a net monthly salary of 1,602 euros and an annual gross salary of 24,000 euros, which represents the total cost for the company per worker.

Table 3. Monthly net salary

Annual gross salary	24.000 €
Income tax withholdings	3.252 €
Social security contributions	1.524 €
Annual net salary	19.224 €
Payroll withholding rate	13,55%
Monthly net salary (12 payments)	1.602 €

Source: Own elaboration

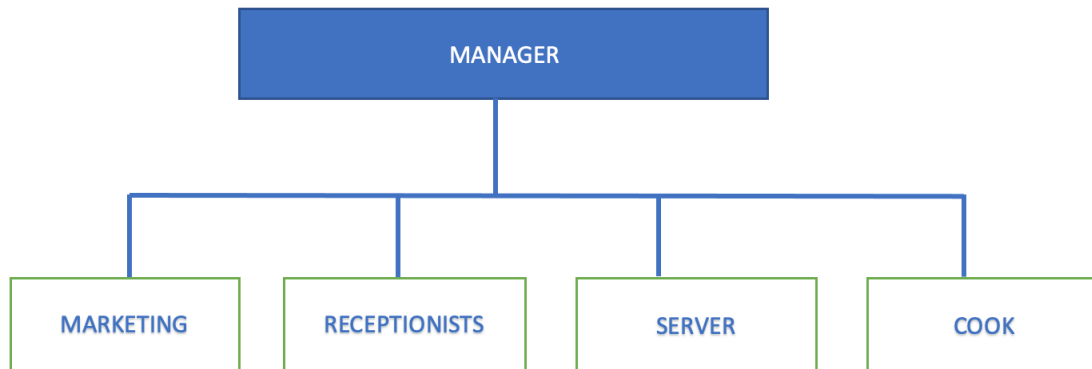
This salary policy aims to ensure fairness and equal opportunities among all members of our team. We believe that each individual contributes significantly to the success and functioning of the company, regardless of their position or specific role. By establishing a uniform salary for everyone, we seek to foster a collaborative and motivating work environment where every employee feels valued and recognized.

However, due to the added responsibility and additional functions involved in the role of manager, we have decided to implement an additional compensation scheme for this position. Although the manager will also receive a base salary of 10 euros per hour, they will have the opportunity to earn additional incentives based on the performance and positive results of the company.

These incentives will be directly linked to the success and profitability of the company. For example, if the company achieves certain sales goals, operational efficiency targets, or profitability milestones, the manager may receive bonuses or an additional percentage on top of their base salary.

7.5.Organizational chart

Illustration 12. Organizational chart



Source: Own elaboration

8. CORPORATE SOCIAL RESPONSIBILITY (CSR)

Corporate social responsibility (CSR) in a paddle club refers to its commitment to the community, the environment, and the interests of its employees, customers, and other stakeholders. Here are some ways in which a paddle club can demonstrate its CSR:

-Supporting the local community: The club can contribute to the local community by organizing paddle events and activities for youth, seniors, or any disadvantaged groups in the community. It can also get involved in social and charitable projects in the area, such as organizing charity tournaments or collaborating with nonprofit organizations.

-Promoting a healthy lifestyle: Paddle is a sport that promotes physical exercise and overall health. The club can foster this healthy lifestyle by organizing paddle classes and other programs for the community. It can also provide nutrition recommendations and promote healthy habits for its members.

-Respecting the environment: The club can adopt sustainable practices to reduce its environmental impact, such as using energy-efficient lighting, utilizing recyclable materials, and implementing measures to reduce plastic usage and water consumption.

-Supporting employee well-being: The club can implement employee well-being policies, such as training and development programs, health benefits, and work-life balance initiatives. Additionally, it can foster an inclusive and respectful work environment that promotes diversity and equal opportunities.

-Fair and equitable treatment of customers: The club can ensure that its customers feel welcomed and respected, regardless of their background, gender, sexual orientation, or any other characteristic. It can establish measures to prevent any form of discrimination and enhance the quality of the service it provides.

In summary, a paddle club can demonstrate its corporate social responsibility by fostering an environment of respect and support for the community, the environment, its employees, and its customers through the implementation of specific policies and measures that contribute to overall well-being and sustainable development.

8.1. Relations between the company and the SDGs

The paddle club can have multiple relationships with the Sustainable Development Goals (SDGs), demonstrating its potential to contribute to sustainable development in various areas.

-Firstly, SDG 3, Good Health and Well-being, is benefited as regular physical exercise among club members promotes an active and healthy lifestyle, reducing sedentary behavior and improving people's health and well-being.

-Regarding SDG 4, Quality Education, the paddle club can offer training and educational programs in this sport, providing learning opportunities and promoting personal development for participants. This contributes to quality education and the acquisition of sports skills.

-SDG 5, Gender Equality, can also be promoted through the paddle club by encouraging equal participation of men and women in the practice of this sport. Implementing inclusive policies and specific programs to empower women in paddle is crucial for promoting gender equality.

-SDG 8, Decent Work and Economic Growth, benefits from the creation of a paddle club as it generates local employment and contributes to the economic growth of the community. Additionally, the club can ensure fair and adequate working conditions for its employees.

In relation to SDG 11, Sustainable Cities and Communities, a well-managed and planned paddle club can contribute to the development of a sustainable community by providing a recreational space and promoting an active and healthy lifestyle. Additionally, it can integrate into urban planning and collaborate in the development of sustainable sports infrastructure.

9. OPERATIONAL PLAN

Table 4. Club's schedule

Club's schedule
From Monday to Friday, 10:00 AM to 10:00 PM
Saturdays and Sundays, 10:00 AM to 8:00 PM

Source: Own elaboration

The paddle club opens its doors at 10:00 AM, at which time players can start playing, receive lessons, and enjoy the facilities until the club closes at 10:00 PM.

The paddle equipment store will have the same opening hours as the club, where players can access a wide variety of products such as paddles, balls, and overgrips.

Additionally, the club's cafeteria will also open at 10:00 AM, where breakfast will be served until 12:00 noon. During this time, players can enjoy a wide variety of breakfast options, such as coffee, juices, pastries, toast, etc.

From 12:00 noon, the cafeteria will close its doors and the bar will open, serving healthy meals until 3:30 PM. The bar menu will include healthy options for players who wish to eat well after a paddle match, such as salads, light dishes, etc.

Once the lunchtime period is over at 3:30 PM, the cafeteria will reopen for players to have drinks and refreshments until the club closes at 10:00 PM.

Finally, at 10:00 PM, the paddle club will close, but it will reopen at 10:00 AM the next day for players to enjoy the facilities again. In summary, the paddle club offers an extensive opening hours schedule for players to play, eat, and enjoy the facilities throughout the day.

During weekends, the paddle club's schedule will be similar to weekdays, opening its doors at 10:00 AM. However, on Saturdays and Sundays, the club will close at 8:00 PM instead of 10:00 PM.

10. LEGAL STRUCTURE

The paddle club will be a Sports Limited Liability Company (SLC) as it is a legal form commonly used for the creation and management of paddle clubs because it offers benefits and a solid legal framework. The SLC is a variant of the Limited Liability Company (LLC) that specifically caters to the needs of the sports industry.

One of the main advantages of opting for an SLD is the ability to limit the liability of the partners. This means that the partners of the paddle club will not be personally responsible for the debts and obligations of the club, as their liability will be limited to the capital contributed.

Another advantage of the SLD is the flexibility in the organizational structure. This allows the club's management to adapt to the specific needs of the sports industry, facilitating decision-making and the implementation of sports programs and activities.

The SLD also offers the possibility of having a large number of partners, which can be beneficial for the paddle club. Having more partners allows for diversification of funding sources and increased participation and commitment from the community.

Furthermore, by choosing the legal form of an SLD, the paddle club can access specific grants and aid for the sports industry. These grants can come from government entities, sports federations, or other sports-related organizations. This can be an additional source of funding for the club and contribute to its development and growth.

In summary, the Sports Limited Company (SLD) is a legal form commonly used for paddle clubs due to its advantages, such as the limitation of partners' liability, flexibility in the organizational structure, the possibility of having a large number of partners, and accessing specific grants and aid for the sports industry. This legal form provides a solid and adapted legal framework for the club, which contributes to its management and development.

11. ECONOMIC/FINANCIAL PLAN

Financial plan is an essential tool to ensure business achievement, enabling the anticipation and identification of future issues, assessing the company's position, and establishing a course to follow. It also provides a framework for determining the financial impact and effects of various corrective actions. (Valle Núñez, 2020)

Next, we will create a financial plan for the first and second year of the club based on an optimistic scenario.

Customer Forecast

Knowing that the paddle club has different prices depending on the day and time of reservation. From Monday to Friday, from 10:00 to 14:00, the price is 14 euros for an hour and a half. From 14:00 to 22:00, it is 22 euros. On weekends, it costs 22 euros at any time.

Income Forecast

Based on the provided information about the paddle court rental prices, we can estimate the daily occupancy of the club's 7 courts. If the price for an hour and a half of play on a court is 14 euros from 10:00 to 14:00 and 22 euros from 14:00 to 22:00, we can assume that the courts will be mainly occupied during these two time slots.

If we assume that the club is open seven days a week, then the available playing time in the club is 80 hours per week. If the average daily occupancy is 6 hours, then the weekly occupancy would be $6 \times 7 = 42$ hours.

If we assume that the paddle club will be occupied for an average of 1.5 hours in the morning on weekdays and 4.5 hours in the afternoon on weekdays, we can calculate the estimated income for each day of the week.

For the 10:00 to 14:00 time slot, with a price of 14 euros for an hour and a half of play, the occupancy would generate an income of 14 euros per court \times 1.5 hours \times 7 courts = 147 euros per day.

For the 14:00 to 22:00 time slot, with a price of 22 euros for an hour and a half of play, the occupancy would generate an income of 22 euros per court \times 4.5 hours \times 7 courts = 692 euros per day.

For weekends, with a 6-hour daily occupancy, the income would be 22 euros per hour and a half of play \times 6 hours \times 7 courts = 924 euros per day.

Therefore, if we sum up the estimated income from Monday to Friday and the income from weekends, we can calculate the total estimated weekly income of the paddle club:

Income from Monday to Friday: $(147 \text{ euros} + 692 \text{ euros}) \times 5 \text{ days} = 4,195 \text{ euros}$

Income from weekends: $924 \text{ euros} \times 2 \text{ days} = 1,848 \text{ euros}$

Total estimated weekly income: $4,195 \text{ euros} + 1,848 \text{ euros} = 6,043 \text{ euros}$

In conclusion, if the paddle club is occupied for an average of 1.5 hours in the morning on weekdays and 4.5 hours in the afternoon on weekdays, and 6 hours per day on weekends, the total estimated weekly income would be 6,043 euros.

If we multiply the total estimated weekly income of the paddle club (6,043 euros) by the number of weeks in a month, we can estimate the monthly income of the club:

Estimated monthly income = Total estimated weekly income \times Number of weeks in a month

Assuming there are approximately 4.33 weeks in a month (calculated as 52 weeks per year / 12 months in a year), we can calculate the estimated monthly income:

Estimated monthly income from paddle court rental = 6,043 euros x 4.33 weeks = 26,194.19 euros

Therefore, if the paddle club is occupied for an average of 1.5 hours in the morning on weekdays and 4.5 hours in the afternoon on weekdays, and 6 hours per day on weekends, the total estimated monthly income would be approximately 26,194 euros.

In addition to the income generated from paddle court rentals, the club also has other services such as the cafeteria/bar and the store, which also generate income. It is expected that the cafeteria/bar will generate between 100 and 150 euros per day, while the store will generate between 50 and 100 euros per day.

In the case of the cafeteria/bar, income is expected to be generated through the sale of drinks such as water, soft drinks, and beers, as well as various midday meals. If we take the midpoint of the estimate, which is 125 euros per day, we can calculate the estimated monthly income of the cafeteria/bar as:

Estimated monthly income from the cafeteria/bar = 125 euros per day x 30 days = 3,750 euros

Regarding the store, income is expected to be generated from the sale of products such as paddle balls and overgrips, among others. Taking the midpoint of the estimate, which is 75 euros per day, we can calculate the estimated monthly income of the store as:

Estimated monthly income from the store = 75 euros per day x 30 days = 2,250 euros

Therefore, if we add the estimated monthly income from paddle court rentals (26,194 euros) to the estimated income from the cafeteria/bar (3,750 euros) and the store (2,250 euros), we can calculate the total estimated monthly income of the club:

Total estimated monthly income = Estimated monthly income from paddle court rentals + Estimated monthly income from the cafeteria/bar + Estimated monthly income from the store

Total estimated monthly income = 26,194 euros + 3,750 euros + 2,250 euros = 32,194 euros

Table 5. Estimated total monthly income

Estimated total monthly income	32.194 €
Estimated monthly income from paddle courts rentals	26.194 €
Estimated monthly income from café/bar	3.750 €
Estimated monthly income from the store	2.250 €

Source: Own elaboration

In conclusion, if the paddle club has paddle court rentals, the cafeteria/bar, and the store, and if the provided estimates are met, an estimated total monthly income of approximately 32,194 euros could be generated.

If we want to calculate the estimated total annual income of the paddle club, we can multiply the estimated total monthly income by 12 months:

Estimated total annual income = Estimated total monthly income x 12 months

Estimated total annual income = 32,194 euros x 12 months = 386,328 euros

Therefore, the estimated total annual income of the paddle club, if the provided estimates are met, would be approximately 386,328 euros per year.

Table 6. Estimated total annual income

Estimated total annual income	386.328 €
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Source: Own elaboration

Forecast of investment required to start the company

To start the paddle club, an investment in tangible and intangible assets will be required. Tangible assets will include the paddle courts, which will have an average cost of around 18,000 euros each. Additionally, to create an attractive environment for customers, an investment in club decoration will be necessary, estimated at a cost of 20,000 euros.

Changing rooms for players will also be needed, with an estimated cost of around 15,000 euros. A reception area equipped with computers and other useful tools will be required for customer reception and administrative operations, which will entail an additional investment of around 10,000 euros. Paddle equipment will also be needed to start the club, with an estimated cost of 5,000 euros. Finally, to offer food and beverages, a bar or cafeteria will be necessary, estimated at a cost of around 20,000 euros.

If the club has 7 paddle courts, the estimated cost of tangible assets would be as follows:

- 7 paddle courts with an average cost of 18,000 euros each: 119,000 euros
- Club decoration: 20,000 euros
- Changing rooms: 15,000 euros
- Reception area equipped with computers and other useful tools: 10,000 euros
- Paddle equipment for the club: 5,000 euros
- Bar or cafeteria: 20,000 euros

Adding up all these costs, the total estimated cost of tangible assets required to start the paddle club would be approximately 189,000 euros.

In addition to tangible costs, there are also intangible costs to consider, which include social media presence, a website and domain, and computer software. These costs are necessary for the management and promotion of the club, and are estimated at around 2,000 euros each.

The estimated intangible costs to start the paddle club are as follows:

- Website and domain: 2,000 euros
- Computer software: 2,000 euros

The total cost of intangible assets would be 4,000 euros.

Table 7. Expected investment cost

Tangible fixes assets	189.000 €
Paddle courts	119.000 €
Club decoration	20.000 €
Changing rooms	15.000 €
Reception	10.000 €
Paddel equipment	5.000 €
Bar/café	20.000 €
Intangible fixes assets	4.000 €
Website and domain	2.000 €
Computer software	2.000 €
TOTAL	193.000 €

Source: Own elaboration

Forecast of expenses

Expenses for a paddle club can be divided into different categories. First, we have fixed expenses, which are those that do not vary based on the number of members or players. These include facility rent, taxes and fees, club insurance, salaries of permanent staff, and basic supplies such as water, electricity, and telecommunications.

On the other hand, we have variable expenses, which are directly related to the number of users or players using the club. These may include the cost of renting additional courts, hiring extra monitors or coaches to meet demand, lighting expenses for the courts during nighttime, supplies of balls and other sports equipment, and promotion and advertising expenses to attract more players.

Table 8. Fixed expenses and variable expenses

FIXED EXPENSES AND VARIABLE EXPENSES	
Rent	54.000 €
Water	3.600 €
Electricity and gas	4.800 €
Insurance	1.200 €
Telephone and internet	1.200 €
Salaries and social security	144.000 €
Other annual costs for administration, legal advice and office supplies	2.400 €
Annual publicity expenses	4.445 €
TOTAL	215.645 €

Source: Own elaboration

11.1 Income statement

The income statement is an accounting report that shows the annual financial result of a company. It is the difference between revenues and expenses, which determines whether a profit has been obtained or not. It is a crucial tool for evaluating the profitability and financial performance of the company. This report provides a clear view of the financial health and ability to generate earnings of the company during the specified period.

Table 9. Income statement

INCOME STATEMENT	
OPERATING INCOME	
SALES	
Merchandise sales	386.328 €
TOTAL OPERATING INCOME	386.328 €
OPERATING EXPENSES	
PURCHASES	
Merchandise purchases	5.000 €
SERVICES	
Rent (premises)	54.000 €
Independent professional services (lawyers, consultancy)	2.400 €
Insurance	1.200 €
Advertising	4.445 €
Supplies (water, electricity)	9.600 €
PERSONNEL COSTS	
Salaries and social security	144.000 €
Self-employed contributions	2.760 €
DEPRECIATION	
Depreciation of fixed assets (machinery, computer equipment)	19.300 €
TOTAL OPERATING EXPENSES	242.705 €
OPERATING INCOME	143.623 €
FINANCIAL EXPENSES	
Loan interests	5.219,69 €
FINANCIAL RESULT	-5.219,69 €
PROFIT BEFORE TAX	138.403,31 €
NET PROFIT	103.802,48 €

Source: Own elaboration

11.2 Balance Sheet

A balance sheet is a financial statement that shows the assets, liabilities, and shareholders' equity of a company at a specific point in time, reflecting its economic and financial position. The balance sheet of the company is as follows:

Table 10. Balance sheet 1

ASSETS		
NON-CURRENT	AMOUNT	% of assets
Total fixed assets	193.000 €	96,5%
TOTAL	193.000 €	96,5%
CURRENTS	AMOUNT	% of assets
Cash and equivalents	7.000 €	-
TOTAL	7.000 €	3,5%
TOTAL ASSETS	200.000 €	100%
LIABILITIES		
NON-CURRENT	AMOUNT	% of assets
Long-term debts	122.232,16 €	81,49%
TOTAL	122.232,16 €	81,49%
CURRENTS	AMOUNT	% of assets
Short-term debts	27.767,84 €	18,51%
TOTAL	27.767,84 €	18,51%
TOTAL LIABILITIES	150.000,00 €	100%
NET WORTH		
AMOUNT	% of assets	
Share capital	50.000 €	100%
TOTAL	50.000 €	100%
NET TOTAL	50.000 €	100%
NET + LIABILITIES	200.000,00 €	100%

Source: Own elaboration

Table 11. Balance sheet 2

ASSETS		
NON-CURRENT	AMOUNT	% of assets
Total fixed assets	193.000 €	69,31%
Depreciation of fixed assets	-19.300 €	-6,93%
TOTAL	173.700 €	62,40%
CURRENTS	AMOUNT	% of assets
Cash and equivalents	104.689,08 €	37,63%
TOTAL	104.689,08 €	37,63%
TOTAL ASSETS	278.389,08 €	100%
LIABILITIES		
NON-CURRENT	AMOUNT	% of assets
Long-term debts	88.850,11 €	71,26%
TOTAL	88.850,11 €	71,26%
CURRENTS	AMOUNT	% of assets
Short-term debts	35.736,49 €	28,74%
TOTAL	35.736,49 €	28,74%
TOTAL LIABILITIES	124.586,60 €	100%
NET WORTH		
AMOUNT	% of assets	
Net income	103.802,48 €	67,53%
Share capital	50.000 €	32,47%
TOTAL	153.802,48 €	100%
NET TOTAL	153.802,48 €	100%
NET + LIABILITIES	278.389,08 €	100%

Source: Own elaboration

11.3 Analysis of ratios

Ratios are tools used by financial managers to analyze the situation of a company. They reflect the relationship between different categories of assets and liabilities, which allows evaluating the financial condition of the company and understanding its liquidity, solvency, and level of indebtedness.

Through this analysis, it can be determined whether the company has been managed effectively.

Next, we will proceed to calculate and analyze the ratios that our company will consider.

-Liquidity ratio = $104,689.08 / 35,736.49 = 2.93$

-Solvency ratio = $278,389.08 / 124,586.60 = 2.23$

-Debt ratio = $124,586.60 / (153,802.48 + 124,586.60) = 0.45$

Table 12. Profitability ratios

Profitability ratios	
Liquidity ratio	2,93
Solvency ratio	2,23
Debt ratio	0,45

Source: Own elaboration

The liquidity ratio of 2.93 indicates that the company has enough liquid assets to cover its short-term debts, demonstrating a good ability for immediate payment.

The solvency ratio of 2.23 indicates that the company has enough assets to support its total debts, reflecting its financial stability and ability to fulfill its long-term obligations.

On the other hand, the debt ratio of 0.45 indicates that the company has less debt than equity, signifying a low level of indebtedness.

In summary, the company demonstrates good short-term payment capacity, solid financial stability, and a low level of indebtedness, indicating a healthy financial situation.

11.4. Economic and financial profitability

Economic and financial profitability of a company refers to its ability to generate profits and achieve a positive return on investment.

Economic profitability is calculated by dividing the company's net profit by the total assets, providing a measure of efficiency in resource utilization and profit generation in relation to the assets employed.

Financial profitability is obtained by dividing the net profit by the company's equity, showing the return on the invested equity in the business.

Next, we will proceed to calculate and analyze the profitability measures that our company will consider.

Economic profitability = $138,403.31 / 278,389.08 = 0.497 = 49.70\%$

Financial profitability = $103,802.48 / 153,802.48 = 0.676 = 67.60\%$

Table 13. Economic and financial profitability

Economic and financial profitability	
Economic profitability	49,70%
Financial profitability	67,60%

Source: Own elaboration

Regarding economic profitability, the paddle club is generating an economic profitability of 49.70%. This means that the business is earning significant profits in relation to the costs and expenses incurred. It is a positive indicator that demonstrates the efficiency in managing the club and its ability to generate income.

On the other hand, a financial profitability of 67.60% indicates that the paddle club is achieving a solid return on the investment made. This implies that the owners or investors are receiving a favorable return on their financial resources and that the business is financially healthy.

Overall, these figures suggest that the paddle club is being profitable from both an economic and financial perspective. Economic profitability shows operational efficiency, while financial profitability indicates the business's ability to generate favorable returns on investment. Both positive indicators are promising for the long-term viability and success of the paddle club.

12. CONCLUSIONS

Once the business plan is completed, the viability of creating a paddle club in Castellón de La Plana is confirmed. This decision is based on several key factors that support the business idea.

Firstly, a significant growth in the popularity of paddle tennis has been observed both nationally and internationally. This sport has experienced an increase in demand and participation from players of all ages and skill levels. This continuous growth in paddle tennis provides a solid foundation for establishing a club in Castellón, where there is still untapped potential in this growing market.

Additionally, a comprehensive analysis of the general and specific paddle tennis environment in Castellón has been conducted. Opportunities to attract and meet the needs of local players have been identified. Castellón has a wide range of sports facilities, but there is a gap in terms of facilities and services specifically dedicated to paddle tennis. This creates a unique opportunity to fill this gap and attract those players who are seeking a dedicated and specialized paddle tennis venue.

The marketing plan designed for the paddle club will focus on promoting the advantages and benefits of practicing this sport. Advertising campaigns targeting different audience segments will be carried out, highlighting the accessibility, fun, and social aspects of paddle tennis. Online platforms and social media will be leveraged to reach a broader audience and generate interest in the club.

Regarding the human resources plan, the aim will be to have a team of trained professionals who are passionate about paddle tennis. These professionals will not only be experts in teaching and training paddle tennis, but they will also provide excellent customer service and create a welcoming and friendly environment in the club. The quality of the customer experience will be crucial in fostering member loyalty and attracting new players.

Finally, a solid financial plan has been developed to ensure the economic viability of the club. Realistic financial projections have been made, taking into account the expected income from memberships, classes, and special events, as well as the operational and maintenance expenses of the club. Additionally, additional sources of income, such as sponsorships and strategic partnerships with local businesses, will be explored.

In summary, the creation of a paddle club in Castellón de La Plana is based on a comprehensive market analysis and a careful evaluation of economic viability. The strategic focus on sport growth, effective marketing, trained human resources, and a solid financial plan will lay the foundation for the club's success and contribute to the development of paddle tennis in the local community.

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14. ANNEXES

14.1. Amortization schedule

Table 14. Amortization schedule

N. °	Payment date	Starting balance	Payment	Principal	Interest	Ending balance
1	45.323,00 €	150.000,00 €	2.748,96 €	2.273,96 €	475,00 €	147.726,04 €
2	45.352,00 €	147.726,04 €	2.748,96 €	2.281,16 €	467,80 €	145.444,88 €
3	45.383,00 €	145.444,88 €	2.748,96 €	2.288,39 €	460,58 €	143.156,49 €
4	45.413,00 €	143.156,49 €	2.748,96 €	2.295,63 €	453,33 €	140.860,86 €
5	45.444,00 €	140.860,86 €	2.748,96 €	2.302,90 €	446,06 €	138.557,96 €
6	45.474,00 €	138.557,96 €	2.748,96 €	2.310,19 €	438,77 €	136.247,77 €
7	45.505,00 €	136.247,77 €	2.748,96 €	2.317,51 €	431,45 €	133.930,26 €
8	45.536,00 €	133.930,26 €	2.748,96 €	2.324,85 €	424,11 €	131.605,41 €
9	45.566,00 €	131.605,41 €	2.748,96 €	2.332,21 €	416,75 €	129.273,20 €
10	45.597,00 €	129.273,20 €	2.748,96 €	2.339,60 €	409,37 €	126.933,60 €
11	45.627,00 €	126.933,60 €	2.748,96 €	2.347,00 €	401,96 €	124.586,60 €
12	45.658,00 €	124.586,60 €	2.748,96 €	2.354,44 €	394,52 €	122.232,16 €
13	45.689,00 €	122.232,16 €	2.748,96 €	2.361,89 €	387,07 €	119.870,27 €
14	45.717,00 €	119.870,27 €	2.748,96 €	2.369,37 €	379,59 €	117.500,90 €
15	45.748,00 €	117.500,90 €	2.748,96 €	2.376,87 €	372,09 €	115.124,02 €
16	45.778,00 €	115.124,02 €	2.748,96 €	2.384,40 €	364,56 €	112.739,62 €
17	45.809,00 €	112.739,62 €	2.748,96 €	2.391,95 €	357,01 €	110.347,67 €
18	45.839,00 €	110.347,67 €	2.748,96 €	2.399,53 €	349,43 €	107.948,14 €
19	45.870,00 €	107.948,14 €	2.748,96 €	2.407,12 €	341,84 €	105.541,02 €
20	45.901,00 €	105.541,02 €	2.748,96 €	2.414,75 €	334,21 €	103.126,27 €
21	45.931,00 €	103.126,27 €	2.748,96 €	2.422,39 €	326,57 €	100.703,88 €
22	45.962,00 €	100.703,88 €	2.748,96 €	2.430,07 €	318,90 €	98.273,81 €
23	45.992,00 €	98.273,81 €	2.748,96 €	2.437,76 €	311,20 €	95.836,05 €
24	46.023,00 €	95.836,05 €	2.748,96 €	2.445,48 €	303,48 €	93.390,57 €
25	46.054,00 €	93.390,57 €	2.748,96 €	2.453,22 €	295,74 €	90.937,35 €
26	46.082,00 €	90.937,35 €	2.748,96 €	2.460,99 €	287,97 €	88.476,36 €
27	46.113,00 €	88.476,36 €	2.748,96 €	2.468,79 €	280,18 €	86.007,57 €
28	46.143,00 €	86.007,57 €	2.748,96 €	2.476,60 €	272,36 €	83.530,97 €
29	46.174,00 €	83.530,97 €	2.748,96 €	2.484,45 €	264,51 €	81.046,52 €
30	46.204,00 €	81.046,52 €	2.748,96 €	2.492,31 €	256,65 €	78.554,21 €
31	46.235,00 €	78.554,21 €	2.748,96 €	2.500,21 €	248,75 €	76.054,00 €
32	46.266,00 €	76.054,00 €	2.748,96 €	2.508,12 €	240,84 €	73.545,88 €
33	46.296,00 €	73.545,88 €	2.748,96 €	2.516,07 €	232,90 €	71.029,81 €
34	46.327,00 €	71.029,81 €	2.748,96 €	2.524,03 €	224,93 €	68.505,78 €
35	46.357,00 €	68.505,78 €	2.748,96 €	2.532,03 €	216,93 €	65.973,75 €
36	46.388,00 €	65.973,75 €	2.748,96 €	2.540,04 €	208,92 €	63.433,71 €
37	46.419,00 €	63.433,71 €	2.748,96 €	2.548,09 €	200,87 €	60.885,62 €
38	46.447,00 €	60.885,62 €	2.748,96 €	2.556,16 €	192,80 €	58.329,47 €
39	46.478,00 €	58.329,47 €	2.748,96 €	2.564,25 €	184,71 €	55.765,22 €
40	46.508,00 €	55.765,22 €	2.748,96 €	2.572,37 €	176,59 €	53.192,85 €
41	46.539,00 €	53.192,85 €	2.748,96 €	2.580,52 €	168,44 €	50.612,33 €
42	46.569,00 €	50.612,33 €	2.748,96 €	2.588,69 €	160,27 €	48.023,64 €
43	46.600,00 €	48.023,64 €	2.748,96 €	2.596,89 €	152,07 €	45.426,75 €
44	46.631,00 €	45.426,75 €	2.748,96 €	2.605,11 €	143,85 €	42.821,65 €
45	46.661,00 €	42.821,65 €	2.748,96 €	2.613,36 €	135,60 €	40.208,29 €
46	46.692,00 €	40.208,29 €	2.748,96 €	2.621,63 €	127,33 €	37.586,65 €
47	46.722,00 €	37.586,65 €	2.748,96 €	2.629,94 €	119,02 €	34.956,72 €
48	46.753,00 €	34.956,72 €	2.748,96 €	2.638,26 €	110,70 €	32.318,45 €
49	46.784,00 €	32.318,45 €	2.748,96 €	2.646,62 €	102,34 €	29.671,83 €
50	46.813,00 €	29.671,83 €	2.748,96 €	2.655,00 €	93,96 €	27.016,83 €
51	46.844,00 €	27.016,83 €	2.748,96 €	2.663,41 €	85,55 €	24.353,42 €
52	46.874,00 €	24.353,42 €	2.748,96 €	2.671,84 €	77,12 €	21.681,58 €
53	46.905,00 €	21.681,58 €	2.748,96 €	2.680,30 €	68,66 €	19.001,28 €
54	46.935,00 €	19.001,28 €	2.748,96 €	2.688,79 €	60,17 €	16.312,49 €
55	46.966,00 €	16.312,49 €	2.748,96 €	2.697,30 €	51,66 €	13.615,19 €
56	46.997,00 €	13.615,19 €	2.748,96 €	2.705,85 €	43,11 €	10.909,34 €
57	47.027,00 €	10.909,34 €	2.748,96 €	2.714,41 €	34,55 €	8.194,93 €
58	47.058,00 €	8.194,93 €	2.748,96 €	2.723,01 €	25,95 €	5.471,92 €
59	47.088,00 €	5.471,92 €	2.748,96 €	2.731,63 €	17,33 €	2.740,28 €
60	47.119,00 €	2.740,28 €	2.748,96 €	2.740,28 €	8,68 €	0,00 €

Loan amount	150.000,00 €		
Annual interest rate	3,80%	First-year interest	5.219,69 €
Loan period in years	5	First-year principal	27.767,84 €
Loan start date	1/1/24		
Monthly payment	2.748,96 €		122.232,16 €
Number of payments	60,00 €		
Total interest amount	14.937,64 €		35.736,49 €
Total loan cost	164.937,64 €		88.850,11 €

Source: Own elaboration