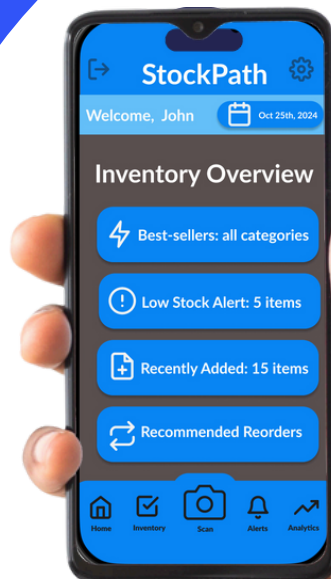


# StockPath FEASIBILITY REPORT

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# Who?

## Who are we looking to target?

### Micro and Small businesses (initially in Ireland)

Small and micro businesses make up the majority of active businesses in Ireland however their needs are often over-looked as tech solutions are often over complicated and targeted at larger companies in Ireland.

### No technical expertise

Small businesses do not have access to Tech Support and often have no prior experience with complex tech solutions

### Independent stores

Independent stores who have no access to tech support when systems fail which can lead to chaos and loss of sales.

### Often family owned and operated

Based on the most recent CSO data, approximately 80% of businesses in Ireland can be categorised as family-owned or family-managed.

### Small number of employees 1-15

These small enterprises often have small numbers of employees meaning task delegation can be more difficult and staff can be easily over-run with job lists.

### High staff turnover

As these businesses have low employee numbers, it is often the case that some of these employees may be part time. This makes it very difficult and time consuming to train in new staff on complicated tech solutions.



# What?

## What industries are we looking to target?

### We are looking to target Stock Reliant industries such as:

#### Convenience stores

Independently owned or family owned chains like Centra, Mace, Londis, Spare

#### Menswear shops

Ej Menswear, Galvin For Men, Curtis&Dunne, McKennaMan

#### Ladieswear shops

Olives, Mimi Boutique, Sheila Considine Fashion, Seagreen Boutique

#### Hardware stores

Phibsboro Hardware, Heffernan's Hardware, Decwells

#### Bars and pubs

The Railway Tavern, Gilnas Pub, Peggy Moores



# Why?

## Why do these industries need StockPath?

### We look at the pain points that these businesses currently have

#### Manual stock takes

Current stock takes are long and arduous processes which are very time consuming. This puts businesses off doing stock takes which leads to the build up of errors over a period of time, resulting in gross inaccuracy of stock data. Stock takes also often mean the closure of the store for a day which can lead to loss of sales.

#### Inaccessible stock data

The use of this data is key to optimising stock efficiency however it is very rare for micro business owners to have access to visual stock reports to aid in optimisation.

#### Overcomplicated current solutions

When taking a look at other stock taking solutions we found that many catered more for businesses with access to warehouses and larger scale operations, overcomplicating an already frustrating task.

#### High staff turnover

Training new employees in on complex tech solutions is not only time consuming but can often lead to misuse of the solution leading to further inaccuracy.



## Customer Persona

### The Overwhelmed Owner

#### Characteristics

This persona is likely a hands-on small business owner who takes on multiple roles within their business, such as stock manager, cashier, marketer, and even accountant. They often feel stretched thin and struggle to find time for strategic tasks like stock management.

#### Pain Points

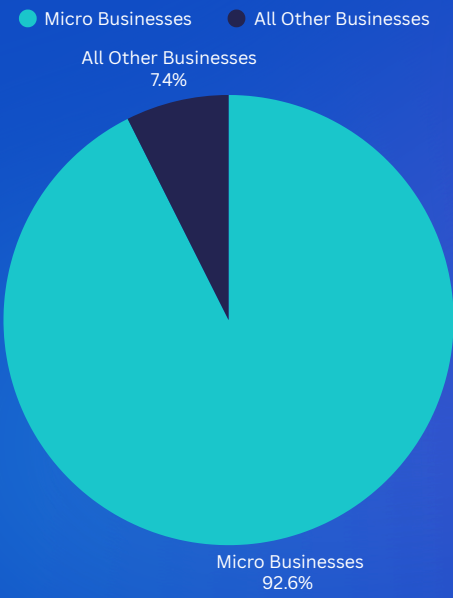
Manual stock-taking is time-consuming and error-prone.

Limited technological expertise, making them hesitant about adopting complex solutions.

Difficulty accessing real-time insights on inventory or sales performance.

Concerns about costs and upfront investment in new technology.





Micro Businesses Ireland

In 2021, micro enterprises (<10 persons employed) accounted for 92.6% of all enterprises and 27.6% of persons employed. Small enterprises (10-49 persons employed) accounted for 6.1% of all enterprises and 22.0% of persons employed.

(Central Statistics Office, 2022)  
Central Statistics Office (2022) Business in Ireland 2022



Number Of Potential Businesses

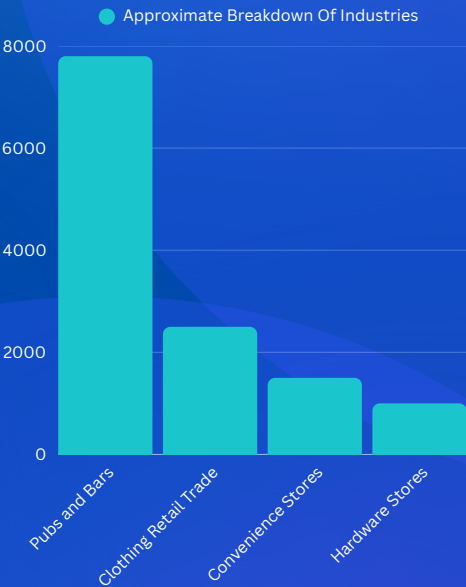
At present there is approximately 271,000 micro-enterprises in Ireland, this shows a ripe market of Micro-businesses available to StockPath. If we take this one step further and look at the possibility of Small and Medium businesses in Ireland we are looking at around 349,338 businesses.

Target Industries

Within the large potential market we will look to target specific stock reliant industries such as the Clothing Retail trade, Hardware stores, Convenience stores, and Pubs and Bars. As we can see in the bar chart there is a significant number of these industries in the Irish market, showing sizable potential for growth.

- There are approximately 1,500 convenience stores across Ireland, made up of 560 Centras, 400 Spars, 200 Daybreaks, 140 Londis, 160 Mace and many more smaller chains.
- 2,000 - 3,000 'Clothing retail stores' encompasses both Menswear and Ladies Boutiques across Ireland, often small independent family owned businesses.
- There are approximately 1,000 Hardware stores in Ireland who tend to have high amounts of SKU's.
- There are approximately 7,856 pubs and bars across Ireland suggesting a large potential un-tapped market for simplistic stock control.

IBISWorld (2024). Pubs and Nightclubs in Ireland - Industry Statistics.



Total Addressable Market (TAM)

Through the figures shown above of, 1,500 convenience stores, 2,000-3,000 clothing retailers, 1,000 hardware stores and 7,800 pubs we estimate a TAM of 12,800 businesses in Ireland , assuming that every business in these industries could adopt Stockpath.

Serviceable Addressable Market (SAM)

80% of 1,500 Convenience stores in Ireland would be classified in the micro business category, leaving us with an estimated 1,200.  
70% of 2,500 Clothing retailers in Ireland would be micro businesses, many of which being family owned or independent leaving us with 1,750.  
80% of 1,000 Hardware stores in Ireland would fall into the micro-business category leaving us with 800 stores.  
85% of the 7,800 pubs in Ireland are micro businesses, primarily family owned. This leaves us with 6,630 pubs.

Serviceable Obtainable Market (SOM)

SAM = 10,380 businesses (businesses in Ireland willing and able to adopt Stockpath)  
Consider Stockpath's ability to capture a percentage of the SAM in its first 1-3 years: We assume a 5% market penetration rate for the initial timeframe.

SOM Estimate:

SOM = SAM x Market Penetration Rate

SOM = 10,380 x 5% = 519 Businesses

All market size figures presented are estimates derived from publicly available data from the Central Statistics Office (CSO), including the 'Business Demography 2023' report (2024), and IBISWorld's 'Retail Trade in Ireland' (2024) report. These estimates incorporate additional assumptions regarding market trends, business adoption rates, and service compatibility to provide a clearer understanding of the potential market for Stockpath.



## Survey Results and Insights: Understanding the Customer

To gain greater insights into the into the woes and desirables of our target market, we surveyed a focus group of 14 different enterprises fitting our customer persona.

The resulting data has enabled us to clearly identify the most significant pain points of our customers, the factors preventing them from implementing current solutions and what they would value most in an effective inventory management system.

### What are their main pain points?

When asked to highlight the most common pain points relating to inventory management:

- Time-consuming processes (85.7%) and Inaccurate data (50%) were the most cited challenges.
- Difficulty predicting stock needs (21.4%) was an issue for some of these firms.
- 93% of respondents state that stock takes are done quarterly or less, with 64% of them reporting durations of 6 hours or more.

#### Key Insight:

Stock takes are too long, oftentimes producing inaccurate data. Streamlining stock-taking processes and improving data accuracy are critical to reducing inefficiencies and enhancing decision-making.

### Why don't they invest in a new inventory management system?

When asked about the main barriers to the adoption of new inventory management systems:

- Cost (71.4%) and
- Complexity (64.3%) emerged as the most significant obstacles.

#### Key Insight:

According to the target market, implementation costs and complex systems prevent them from investing in new inventory management systems. They are price sensitive and want the system to be easily integrated into their current operations.

### What do our customers value most?

When asked to list the most important features in inventory management systems:

- Real-time Stock Tracking (85.7%) and Automated Alerts for Low Stock (71.4%) were the most consistent choices.
- Other important features included Integration with Existing POS Systems (42.9%) and Predictive Analytics (42.9%).

#### Key Insight:

Our target market values features that give up-to-date store information, whilst reducing manual effort, highlighting a need for automation and integration.

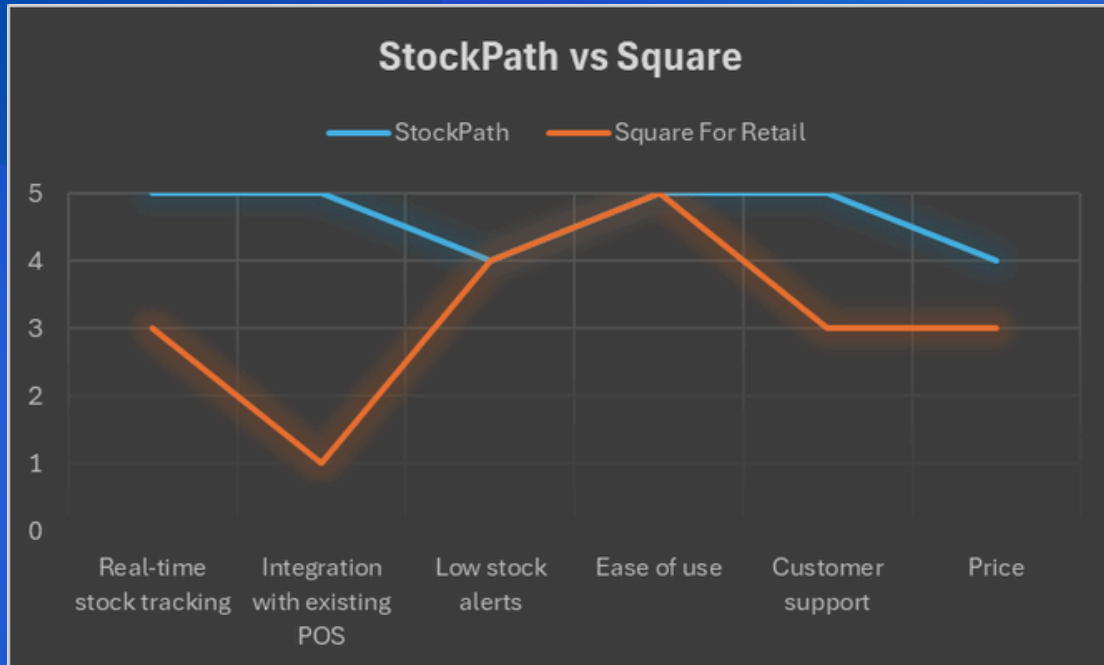




Following in-depth research about the largest players in this space, we have concluded that we have 2 main competitors. We have compared our Value Proposition with theirs, to gain a comprehensive view of StockPath in comparison to the rest of the market.

## Square for Retail

A Point-Of-Sale and Inventory management system designed to help retailers track sales, manage stock and process payments.



**Real-time Stock tracking** – **StockPath** enables live, accurate stock takes through a series of seamless micro-stock takes that can be done through its mobile phone application. **Square** offers basic inventory tracking but is more likely to be inaccurate. They do not have a mobile application feature.

**Integration with existing POS** – **StockPath** integrates easily with existing POS systems, allowing for greater flexibility. **Square** is built as a standalone system and does not integrate well with other POS systems, making the transition harder.

**Low stock alerts** – **StockPath** provides highly accurate low-stock alerts, giving estimates on how long the remaining stock is likely to last. **Square** provides basic low-stock alerts.

**Ease of use** – **StockPath** has a highly intuitive user-interface, requiring a very low level of training. **Square** also prioritises simplicity in its system use.

**Customer support** – **StockPath** prioritises being as close to its customers as possible, having a dedicated person/team to each store. **Square** provides phone and email customer support but lacks closeness to the customer in comparison.

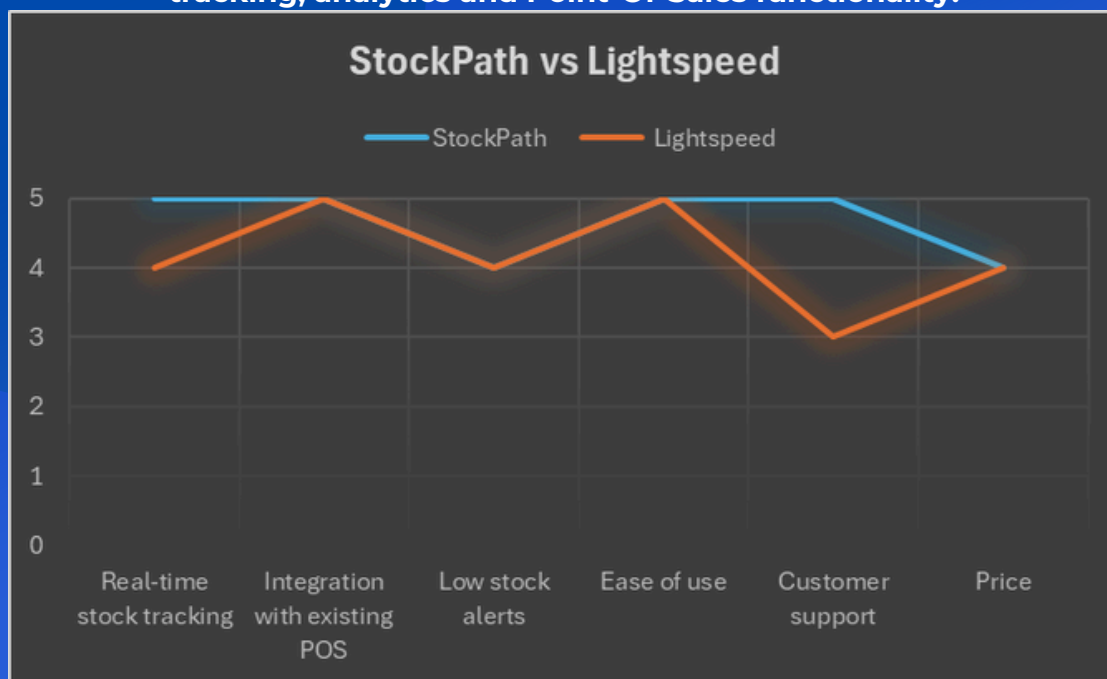
**Price** – **StockPath's** pricing reflects the industry average but does not require any hardware purchases. **Square's** pricing reflects the industry average but requires hardware to be purchased by new consumers.





## Lightspeed POS

A cloud-based retail inventory management platform that enables stock-tracking, analytics and Point-Of-Sales functionality.



**Real-time Stock tracking** - **StockPath** enables live, accurate stock takes through a series of seamless micro-stock takes that can be done through its mobile phone application. **Lightspeed** does not use micro-stock takes, which means that their inventory figures have a greater potential of being inaccurate. Additionally, they do not use a mobile application.

**Integration with existing POS** – **StockPath** integrates easily with existing POS systems, allowing for greater flexibility. **Lightspeed** also offers this service.

**Low stock alerts** - **StockPath** provides highly accurate low-stock alerts, giving estimates on how long the remaining stock is likely to last. **Lightspeed** offers a similar service.

**Ease of use** - **StockPath** has a highly intuitive user-interface, requiring a very low level of training. **Lightspeed's** service is also very easy to use.

**Customer support** – **StockPath** prioritises being as close to its customers as possible, having a dedicated person/team to each store. **Lightspeed** offers email and chatlines but lacks an interpersonal consumer connection.

**Price** – **StockPath's** pricing reflects the industry average and does not require any hardware purchases. **Lightspeed** offers cheap, tiered pricing, dependent on the scale of the consumer's operations.



The organisational feasibility analysis evaluates StockPath's internal structure to determine if we can effectively develop this business as of current. Below is a skill matrix of all current personnel.

StockPath Skills Matrix					
Skills	PERSONNEL				
	Daniel (CEO)	Ross (CFO)	Rob (CTO)	Shane (CMO)	Jack (COO)
Project Management	5	4	4	2	5
Financial Management	3	5	3	2	2
Sales And Marketing	4	1	1	5	2
Operational Support	3	4	3	2	5
Technical Development	1	1	4	1	1
Data Analysis	1	2	5	4	2
Customer Support	5	3	2	5	4

The above skills matrix results make us believe we're currently capable on most aspects of what StockPath requires as of currently except for technical development. Rob our CTO has a broad fundamental understanding of what is required in developing our product/service in the backend. However, he doesn't come from the sole computer science background to create our vision into a reality.

As a result, we have all mutually agreed to concede around 2% of our equity each to bring in a head software developer charged with the actual creation of the platform, app, and cloud integration with our CTO Rob being charged with overseeing the development and ensuring it meets our vision.





## Customer Analysis



Initially, our feasible route to market as an organization will be a direct Business to-consumer approach through reaching out to business owners directly giving tailored pitches as well as potentially giving freemium trials. Once we have a solid foundation of a customer base as we'll scale up through showcasing StockPath in Industry and trade showcases, illustrating its benefits. From there we will start implementing a digital marketing strategy exhibiting client success stories on the website, and then do some target advertising towards small business owners on websites like Facebook and LinkedIn



## Customer retention

Customer retention is crucial for StockPath's organisational feasibility as it ensures a guaranteed source of revenue on a monthly basis ensuring that monthly organisational costs can be paid

**Simplicity:** We want to provide a service for these shop owners that require little training to use ensuring as little friction as possible from using our service.

**Value Appreciation:** The longer a business stays with us the more data they have access to on their businesses performance history and thus can make smarter more data-driven decisions.

**Personal Customer Relationship:** One of our initial unique selling points at the start is being highly personal about customer support to foster strong client relationships

## Legal and Compliance

We ensure that StockPath will be registered to the CRO and make sure of full adherence to the Companies Act 2014 as well as that we will register with all relevant Irish tax authorities and report all financial transactions in adherence to the Revenue Commission (Government of Ireland, 2014). Stockpath will handle all client data with consent and process through our platforms with encryption to comply with GDPR and follow the GDPR checklist made for SMEs (GDPR.eu, no date). We will have clear privacy policies, outlining our terms of use and liability to ensure clear transparency and trust with our clients. StockPath will also acquire professional indemnity insurance before operations commence. It's necessary for us when working with clients as it protects us from alleged negligence or breaches of professional duties while providing a service as well as some clients may require us to have it before commencing a job with them (FBD, no date).





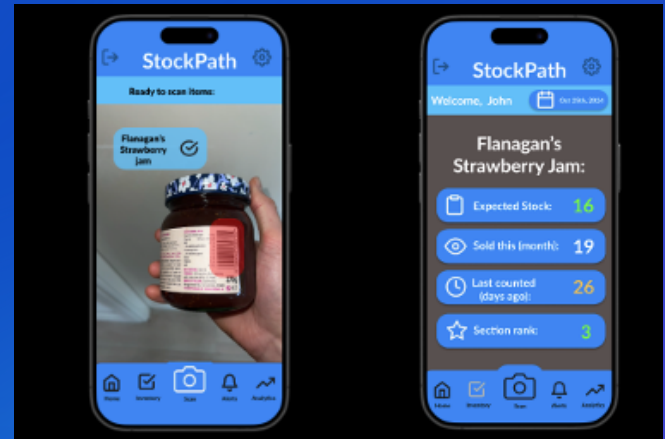
## Overview of Stockpath:

StockPath simplifies inventory management for small and medium-sized businesses with a dual-platform system. The mobile app enables real-time stock updates through barcode and QR scanning, while the web platform provides live insights via a user-friendly dashboard.

What makes StockPath unique is its focus on incremental, regular stocktakes, ensuring accuracy without disrupting daily operations.

## Mobile App Design:

- Built using React Native for cross-platform compatibility, the app enables quick scanning, real-time syncing, and error-free stock updates.
- Its user-friendly interface ensures even non-technical staff can perform stocktakes with minimal training.



The Stockpath app interface - showcasing the in app scanning & logging of an item

## Web Platform Design:

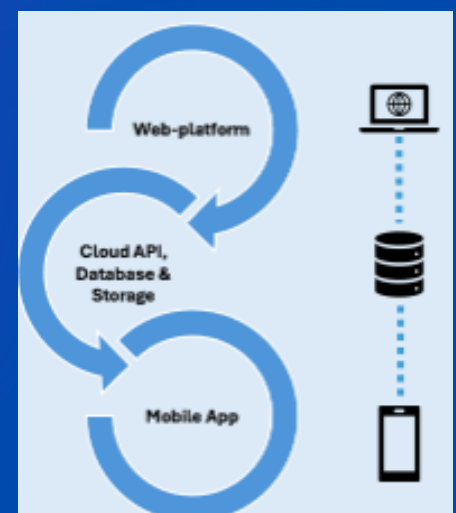
- The web platform serves as the control centre for business owners, providing live insights into inventory performance, sales trends, and stock recommendations.
- Developed with React or Angular, the platform integrates seamlessly with existing POS systems.
- Features include live inventory updates, sales trends, and customizable analytics for decision-making.



The Stockpath web interface - showcasing the simple yet informative 'analytics' section

## Cloud Integration:

- The cloud infrastructure forms the backbone of StockPath, enabling seamless data flow between the mobile app and web platform.
- Firebase supports real-time syncing, while AWS ensures secure and scalable data storage.
- GDPR-compliant encryption protects sensitive business data, ensuring trust and reliability.



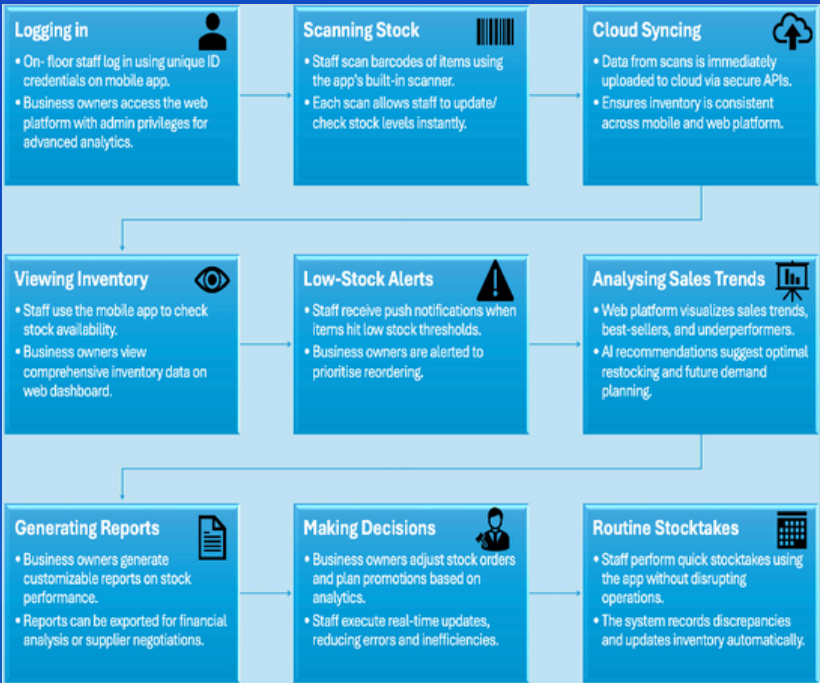
Flow diagram - showing the data flow process nature of Stockpath

StockPath's incremental stocktake approach, facilitated by real-time syncing, sets it apart from competitors by eliminating the need for disruptive, large-scale stock audits.

Stockpath technical service delivery process:



Stockpath technical user journey:



# Scalability

- Technical Scalability:**
- Modular design allows seamless integration of future features, such as AI forecasting and multi-location tracking.
  - Cloud-based infrastructure ensures consistent performance, even during peak activity periods or as the user base grows.
- Operational Scalability:**
- Multi-user access with customisable permissions supports expanding teams.
  - Geographic scalability enables synchronised inventory management across multiple locations.

Key Technical Features
1. Modular Architecture
• <b>Feature Expansion:</b> Enables seamless addition of advanced tools like AI-driven forecasting or supplier-side integration.
• <b>Customizable:</b> Tailored modules (e.g., predictive analytics, automated reordering) can be enabled as businesses expand.
• <b>Effortless Updates:</b> Regular updates are deployed without disrupting functionality.
2. Cloud-Based Infrastructure
• <b>Performance Stability:</b> Powered by Firebase (real-time syncing) and AWS (scalable storage) for consistent performance under high transaction volumes.
• <b>Unlimited Storage:</b> Scales with growing inventory and sales data.
• <b>Geographic Scalability:</b> Synchronized data across multi-location businesses for centralized inventory control.
3. Adaptability to Growth
• <b>Multi-User Access:</b> Supports additional staff accounts with role-based access as businesses grow.
• <b>Regional Configuration:</b> Enables currency, language, and compliance customization for global use.
4. Resource Efficiency
• <b>Elastic Resource Allocation:</b> Dynamically adjusts server resources to maintain performance during peak periods (e.g., holiday seasons).
• <b>Cost Efficiency:</b> Scales without significant additional investment in infrastructure.

Flow diagram - showing the data flow process nature of Stockpath





The foundation of StockPath's seamless inventory management lies in its scalable and reliable technology stack. Below is a breakdown of the tools and technologies that enable StockPath to deliver real-time, user-friendly solutions:

### 1. Cloud Infrastructure

- **Firebase:** Real-time syncing for instant inventory updates, ideal for mobile integration and scalability.
- **AWS S3:** Scalable storage for product images and logs.
- **AWS RDS:** Relational database for structured data storage and seamless interaction.

### 2. App Development Tools

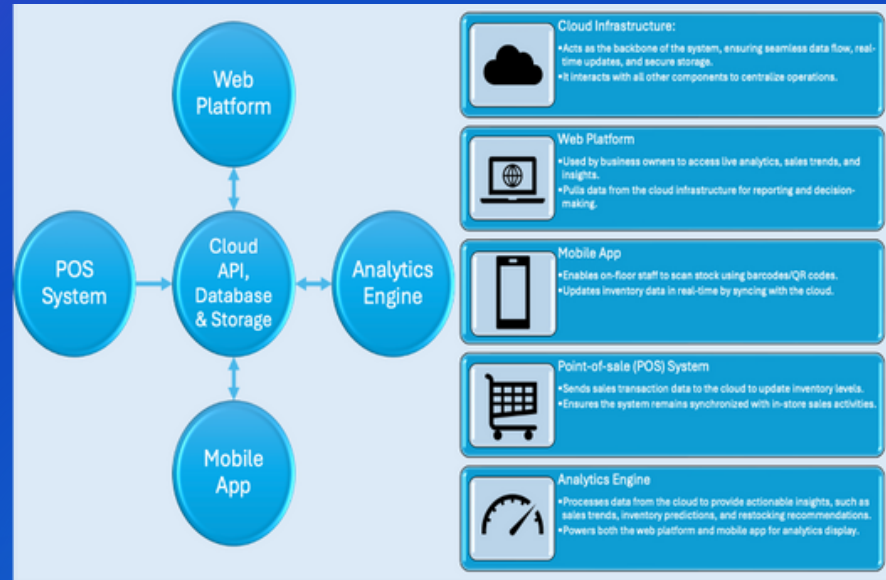
- **React Native:** Cross-platform framework for faster development of iOS and Android apps.
- **Google ML Kit:** Built-in API for efficient barcode and QR code scanning.

### 3. Web Platform Tools

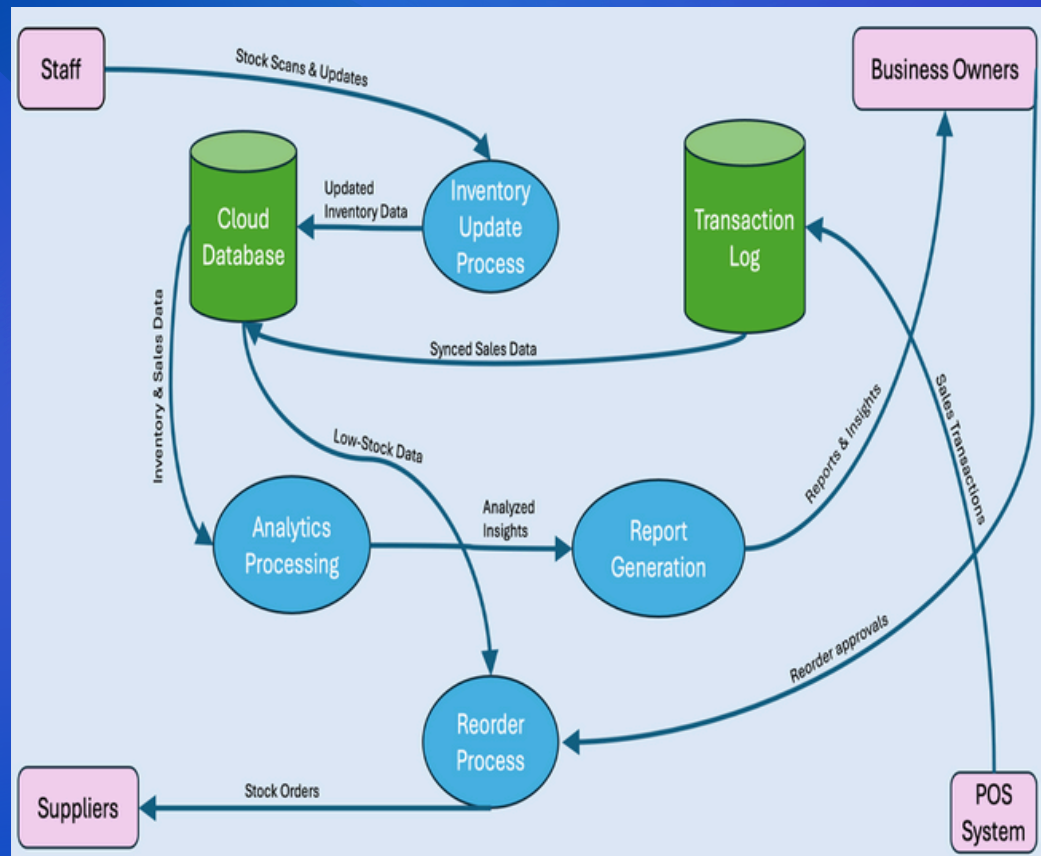
- **React/Angular:** Frontend frameworks for responsive and interactive dashboards.
- **RESTful APIs:** Ensures smooth data flow between the mobile app, web platform, and cloud infrastructure.
- **Chart.js:** Creates intuitive analytics visualisations.

### 4. Security

- **End-to-End Encryption:** AES-256 for secure data transmission and storage.
- **GDPR Compliance:** Ensures data privacy in line with EU regulations.



The modular design enables scalability by allowing seamless addition of features without disrupting existing functionality..



This flow highlights StockPath's capability to provide real-time updates, ensuring inventory accuracy across all platforms.



Mobile App Development

Scope: Barcode/QR scanning, real-time syncing, user-friendly interface.

Cost Estimate: €110,000

- Development (React Native/Flutter): €75,000
- UI/UX Design: €20,000
- Testing & Debugging: €15,000
- Why: Cross-platform frameworks like React Native save costs by avoiding separate iOS/Android builds (React Native, 2023; Flutter, 2023).
- 

Web Platform Development

Scope: Dashboard for analytics, sales trends, and inventory management.

Cost Estimate: €90,000

- Frontend (React/Angular): €40,000
- Backend Integration (REST APIs): €30,000
- Core Features (alerts, analytics): €20,000
- Why: Modular design ensures scalability for future enhancements (Angular, 2023; REST APIs, 2023).

Cloud Hosting & Infrastructure

Scope: Real-time syncing, secure storage, and backups.

Cost Estimate: €12,000 annually

- Firebase (Real-Time Syncing): €5,000/year
- AWS S3 (Storage & Backups): €7,000/year
- Why: Reliable platforms ensure operational stability and data security (Firebase, 2023; AWS Pricing, 2023).
- 

Maintenance Costs

Ongoing Maintenance

Scope: Bug fixes, updates, and server upkeep.

Cost Estimate: €15,000 annually

- Developer Retention: €10,000
- Server Maintenance & Backups: €5,000

Feature Upgrades

Scope: AI forecasting, multi-location support, advanced analytics.

Cost Estimate: €40,000 (over two years)

Why: Investment in predictive tools to boost scalability and usability (Accenture, 2023; Gartner, 2023).

Category	Estimated Cost (€)
Mobile App Development	110,000
Web Platform Development	90,000
Cloud Hosting (Year 1)	12,000
Maintenance (Year 1)	15,000
Feature Upgrades (Years 1–2)	40,000
Total (Year 1)	227,000



Stock Path runs off a tiered subscription-based revenue model. There are 3 subscription tiers which customers may purchase. The features that each tier offers are outlined below.

Standard	Premium	Elite
<ul style="list-style-type: none"><li>• 10 Users</li></ul>	<ul style="list-style-type: none"><li>• 20 Users</li></ul>	<ul style="list-style-type: none"><li>• Unlimited Users</li></ul>
<ul style="list-style-type: none"><li>• Dual Platform (Website + App)</li></ul>	<ul style="list-style-type: none"><li>• Dual Platform (Website + App)</li></ul>	<ul style="list-style-type: none"><li>• Dual Platform (Website + App)</li></ul>
<ul style="list-style-type: none"><li>• POS Integration</li></ul>	<ul style="list-style-type: none"><li>• POS Integration</li></ul>	<ul style="list-style-type: none"><li>• POS Integration</li></ul>
<ul style="list-style-type: none"><li>• 1500 SKU</li></ul>	<ul style="list-style-type: none"><li>• 3000 SKU</li></ul>	<ul style="list-style-type: none"><li>• Unlimited SKU</li></ul>
<ul style="list-style-type: none"><li>• 3-year sales history</li></ul>	<ul style="list-style-type: none"><li>• 5-year sales history</li></ul>	<ul style="list-style-type: none"><li>• Unlimited sales history</li></ul>
	<ul style="list-style-type: none"><li>• Stock Forecasting</li></ul>	<ul style="list-style-type: none"><li>• Stock Forecasting</li></ul>
		<ul style="list-style-type: none"><li>• Inventory Optimization recommendations</li></ul>
€149.95 / Month	€249.95 / Month	€349.95 / Month

Included in all subscriptions

- Onboarding Training Sessions
- Email, Phone, Chat and In-App Support
- Exclusive Dashboard Insights
- Weekly/Monthly/Yearly Recap Reports
- Total Inventory Value
- Sales reports by Item, Period and Category
- Email and App Notification Alerts
- Mobile-enabled Stock Counting
- Low Stock Alerts
- Segmented stock counts



# Profit And Loss Statement

Profit and Loss Account for year ended 31 December 2026													
Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Totals
Sales	€2,499.90	€7,499.70	€12,499.50	€14,999.40	€17,499.30	€19,999.20	€22,499.10	€24,999.00	€29,998.80	€33,748.65	€36,248.55	€39,998.40	€262,489.50
Gross Profit	€2,499.90	€7,499.70	€12,499.50	€14,999.40	€17,499.30	€19,999.20	€22,499.10	€24,999.00	€29,998.80	€33,748.65	€36,248.55	€39,998.40	€262,489.50
Expenses													
Accounting Fees	€300.00	€300.00	€300.00	€300.00	€300.00	€300.00	€300.00	€300.00	€300.00	€300.00	€300.00	€300.00	€3,600.00
Advertising	€250.00	€350.00	€400.00	€425.00	€450.00	€500.00	€500.00	€500.00	€500.00	€500.00	€500.00	€500.00	€5,375.00
Bank Charges	€43.75	€131.24	€218.74	€262.49	€306.24	€349.99	€393.73	€437.48	€524.98	€590.60	€634.35	€699.97	€4,593.57
Electricy and Gas	€200.00	€202.00	€205.00	€205.00	€210.00	€200.00	€201.00	€201.00	€250.00	€300.00	€300.00	€300.00	€2,774.00
Insurance	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€2,400.00
Legal Fees	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€2,400.00
Stationary	€50.00	€50.00	€50.00	€50.00	€50.00	€50.00	€50.00	€50.00	€50.00	€50.00	€50.00	€50.00	€600.00
Rent	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€19,200.00
Wages	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€180,000.00
Cloud Maintenance	€500.00	€750.00	€1,000.00	€1,300.00	€1,500.00	€1,600.00	€1,700.00	€2,000.00	€2,300.00	€2,600.00	€3,000.00	€3,200.00	€21,450.00
Total	€18,343.75	€18,783.24	€19,173.74	€19,542.49	€19,816.24	€19,999.99	€20,144.73	€20,488.48	€20,924.98	€21,340.60	€21,784.35	€22,049.97	€242,392.57
Result													
Net Profit	-€15,843.85	-€11,283.54	-€6,674.24	-€4,543.09	-€2,316.94	-€0.79	€2,354.37	€4,510.52	€9,073.82	€12,408.05	€14,464.20	€17,948.43	€20,096.93
Gross Profit Margin	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
Net Profit Margin	-633.78%	-150.45%	-53.40%	-30.29%	-13.24%	0.00%	10.46%	18.04%	30.25%	36.77%	39.90%	44.87%	

## Revenue Breakdown

Month	January	February	March	April	May	June	July	August	September	October	November	December	
Stores	10	30	50	60	70	80	90	100	120	135	145	160	
Tier 1	3	9	15	18	21	24	27	30	36	40.5	43.5	48	
Tier 2	4	12	20	24	28	32	36	40	48	54	58	64	
Tier 3	3	9	15	18	21	24	27	30	36	40.5	43.5	48	
Revenue													
Month	January	February	March	April	May	June	July	August	September	October	November	December	Total
Tier 1 @ 149.99 (Monthly)	€449.97	€1,349.91	€2,249.85	€2,699.82	€3,149.79	€3,599.76	€4,049.73	€4,499.70	€5,399.64	€6,074.60	€6,524.57	€7,199.52	€47,246.85
Tier 2 @ 249.99 (Monthly)	€999.96	€2,999.88	€4,999.80	€5,999.76	€6,999.72	€7,999.68	€8,999.64	€9,999.60	€11,999.52	€13,499.46	€14,499.42	€15,999.36	€104,995.80
Tier 3 @ 349.99 (Monthly)	€1,049.97	€3,149.91	€5,249.85	€6,299.82	€7,349.79	€8,399.76	€9,449.73	€10,499.70	€12,599.64	€14,174.60	€15,224.57	€16,799.52	€110,246.85
Total	€2,499.90	€7,499.70	€12,499.50	€14,999.40	€17,499.30	€19,999.20	€22,499.10	€24,999.00	€29,998.80	€33,748.65	€36,248.55	€39,998.40	€262,489.50





# Cash Flow Statement

## Cash Flow Statement for year ended 31 December 2026

Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Totals
Starting Cash Position	€100,000.00	€84,156.15	€72,872.61	€66,198.37	€61,655.28	€59,338.34	€59,337.55	€61,691.92	€66,202.44	€75,276.26	€87,684.31	€102,148.51	
<b>Incoming</b>	€2,499.90	€7,499.70	€12,499.50	€14,999.40	€17,499.30	€19,999.20	€22,499.10	€24,999.00	€29,998.80	€33,748.65	€36,248.55	€39,998.40	€262,489.50
Cash Sales	€2,499.90	€7,499.70	€12,499.50	€14,999.40	€17,499.30	€19,999.20	€22,499.10	€24,999.00	€29,998.80	€33,748.65	€36,248.55	€39,998.40	€262,489.50
Total	€2,499.90	€7,499.70	€12,499.50	€14,999.40	€17,499.30	€19,999.20	€22,499.10	€24,999.00	€29,998.80	€33,748.65	€36,248.55	€39,998.40	€262,489.50
<b>Outgoing</b>	€18,343.75	€18,783.24	€19,173.74	€19,542.49	€19,816.24	€19,999.99	€20,144.73	€20,488.48	€20,924.98	€21,340.60	€21,784.35	€22,049.97	€242,392.57
<b>Fixed costs</b>	€17,350.00	€17,350.00	€17,350.00	€17,350.00	€17,350.00	€17,350.00	€17,350.00	€17,350.00	€17,350.00	€17,350.00	€17,350.00	€17,350.00	€208,200.00
Accounting Fees	€300.00	€300.00	€300.00	€300.00	€300.00	€300.00	€300.00	€300.00	€300.00	€300.00	€300.00	€300.00	€3,600.00
Insurance	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€2,400.00
Legal fees	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€200.00	€2,400.00
Rent	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€1,600.00	€19,200.00
Wages	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€15,000.00	€180,000.00
Stationary	€50.00	€50.00	€50.00	€50.00	€50.00	€50.00	€50.00	€50.00	€50.00	€50.00	€50.00	€50.00	€600.00
<b>Variable Costs</b>	€993.75	€1,433.24	€1,823.74	€2,192.49	€2,466.24	€2,649.99	€2,794.73	€3,138.48	€3,574.98	€3,990.60	€4,434.35	€4,699.97	€34,192.57
Advertising	€250.00	€350.00	€400.00	€425.00	€450.00	€500.00	€500.00	€500.00	€500.00	€500.00	€500.00	€500.00	€5,375.00
Bank Charges	€43.75	€131.24	€218.74	€262.49	€306.24	€349.99	€393.73	€437.48	€524.98	€590.60	€634.35	€699.97	€4,593.57
Cloud Maintenance	€500.00	€750.00	€1,000.00	€1,300.00	€1,500.00	€1,600.00	€1,700.00	€2,000.00	€2,300.00	€2,600.00	€3,000.00	€3,200.00	€21,450.00
Electricity and Gas	€200.00	€202.00	€205.00	€205.00	€210.00	€200.00	€201.00	€201.00	€250.00	€300.00	€300.00	€300.00	€2,774.00
<b>Result</b>													
Change during month	-€15,843.85	-€11,283.54	-€6,674.24	-€4,543.09	-€2,316.94	-€0.79	€2,354.37	€4,510.52	€9,073.82	€12,408.05	€14,464.20	€17,948.43	
Closing cash position	€84,156.15	€72,872.61	€66,198.37	€61,655.28	€59,338.34	€59,337.55	€61,691.92	€66,202.44	€75,276.26	€87,684.31	€102,148.51	€120,096.93	

**Starting Cash Position: €100,000 from €300,000 investment funds**  
**Closing cash for 2026 year-end = €120,096.93**

**Starting cash + Net Profit = €100,000 + €20,096.93 = €120,096.93**



# Balance Sheet

<b>Assets</b>	
<b>Current Assets</b>	
Cash and Cash equivalents	€70,096.93
Accounts receivable	€39,998.40
Prepaid Expenses	€15,000.00
Other Current Assets	€20,801.60
<b>Total Current Assets</b>	<b>€145,896.93</b>
<b>Non-Current Assets</b>	
Equipment and Furniture	€25,000.00
Intangible assets (IP)	€150,000.00
Computers	€5,000.00
<b>Total Non-Current Assets</b>	<b>€180,000.00</b>
<b>Total Assets</b>	<b>€325,896.93</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	€300.00
Accrued Expenses	€500.00
Deferred Revenue	€5,000.00
<b>Total Current Liabilities</b>	<b>€5,800.00</b>
<b>Non - Current Liabilities</b>	
Long term Loan	€300,000.00
<b>Total Non - Current Liabilities</b>	<b>€300,000.00</b>
<b>Total Liabilities</b>	<b>€305,800.00</b>
<b>Net Assets</b>	<b>€20,096.93</b>
<b>Equity</b>	
Current year earnings	€20,096.93
Retained earnings	€0.00
<b>Total Equity</b>	<b>€20,096.93</b>

**Cash and Cash equivalents = Closing cash position from December**

**Accounts Receivable = January Subscription fees**

**Prepaid Expenses = January Salaries**

**Intangible assets = Software Ip**

**Account Payable = Accounting fees**

**Accrued Expenses = Advertising fees**

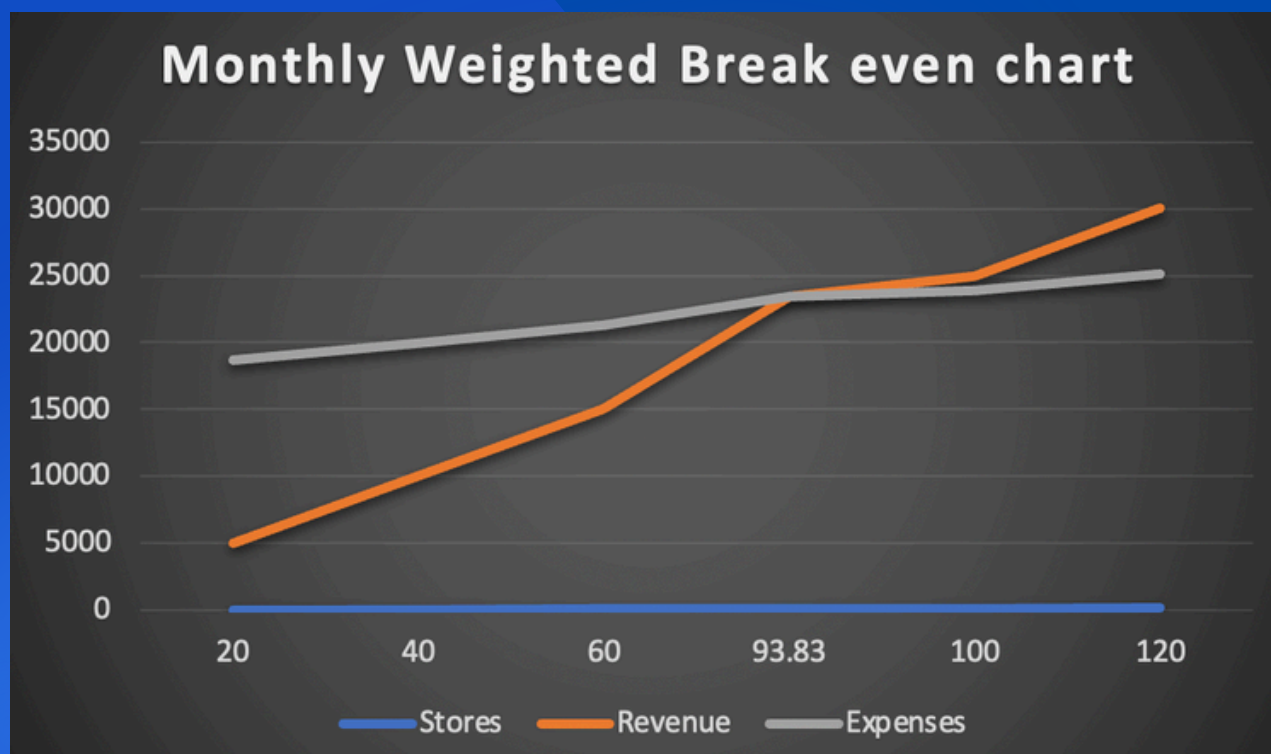
**Deferred Revenue = Prepaid subscription fees**





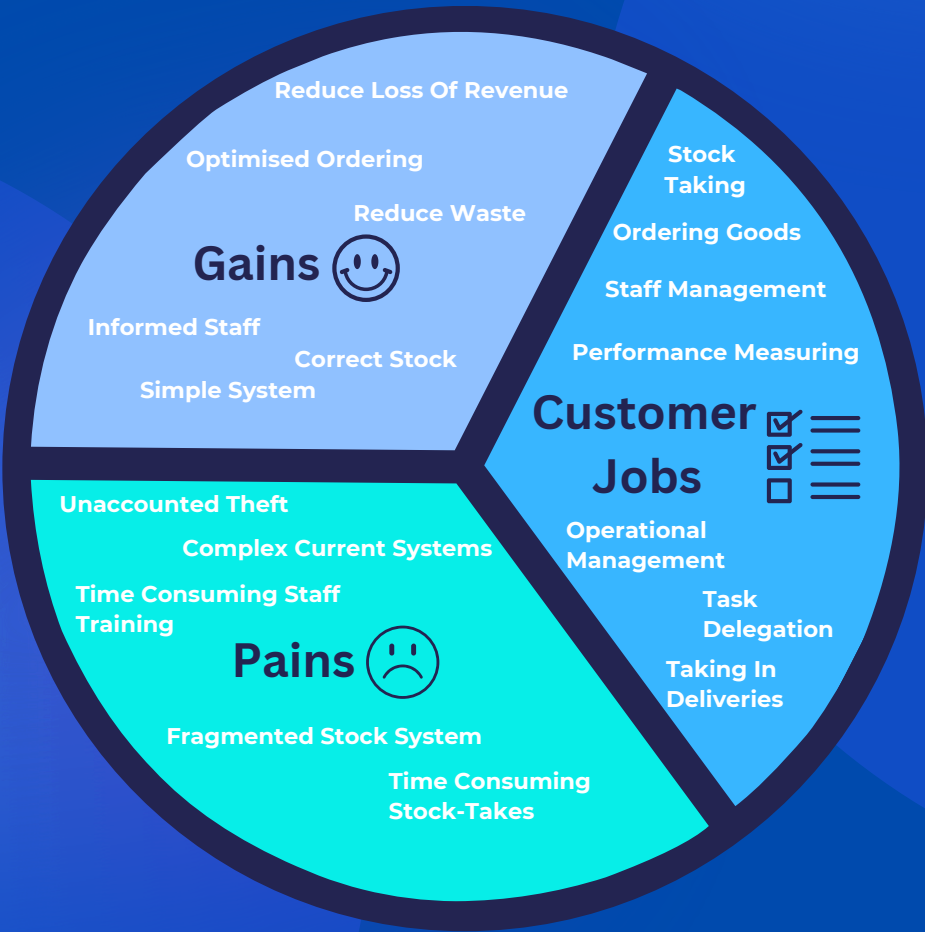
## Breakdown of Break-even analysis

Subscription tier	Subscription price per client	Variable cost per client	Percentage of total clients
Standard	€149.99	€42.62	30.00%
Premium	€249.99	€68.37	40.00%
Elite	€349.99	€83.12	30.00%
Subcription price -Variable cost per client	Percentage of total clients	(SP-VC) x % Clients	
€107.37	30.00%	€32.21	
€181.62	40.00%	€72.65	
€266.87	30.00%	€80.06	
	Weighted average unit CM	€184.92	
Fixed Costs	€17,350.00		
Weighted average unit CM	€184.92		
Break even (FC/WAUCM)	93.83		



## Breakdown of Variable Costs

Cost Type	Description	Estimated Cost per Client (Standard)	Premium	Elite
Cloud hosting fees	Allocated storage/server cost for each client	€10.00	€15.00	€22.00
Third-party integration fees	Costs of APIs and external tool connections	€5.00	€12.00	€10.00
Customer support team allocation	Cost of handling client queries (chat, email, phone)	€15.00	€22.00	€25.00
Payment processing fees	1.75%% fee on monthly subscription fee	€2.62	€4.37	€6.12
Onboarding or setup tutorials	Cost of training videos, guides, or onboarding sessions	€10.00	€15.00	€20.00
	Total	€42.62	€68.37	€83.12







## Gain Creators

### StockPath

- Real-Time Stock Updates
- Simple to use platform
- Segmented stock takes
- Easy implementation with POS
- Stock optimisation algorithms
- Inventory forecasting
- Analytics dashboard
- Real-time inventory syncing

## Gains

### Customer Gains

- Simple Inventory Management System
- Accurate stock takes
- Informed staff
- Better cash flow management
- Improved efficiency
- Improved customer experience
- Cost savings

## Gains Ranked And Matched To Gain Creators

# 1

**Customer Gain:** Simplicity in a inventory management system

**Gain creator:** StockPath easily integrates with the POS sale system which allows for seamless integration into the shop's operations. StockPath also works in the form of a simple easy to use app interface which allows staff to check and update stock levels, receive low stock alerts and order new stock all at the touch of a button.

# 2

**Customer Gain:** Better cash flow management

**Gain creator:** StockPath analyzes past sales trends to forecast demand, helping customers plan better and optimize cash flow by reducing unnecessary purchases and ensuring the customer maintains optimal stock levels.

# 3

**Customer Gain:** Improved customer experience

**Gain creator:** StockPath ensures that stock is consistently available for customers, with automatic updates when items are running low to ensure the customer does not suffer a loss of sales due to under stocking.

# 4

**Customer Gain:** Improved efficiency

**Gain creator:** StockPath gives low stock alerts to ensure the customer does not suffer from overstocking or understocking. This ensures there is optimal stock at all times. Furthermore, the software allows for fragmented stock takes this ensures that operations are not affected by inefficient stock takes.

# 5

**Customer Gain:** Cost savings

**Gain creator:** StockPath has intelligent stock management tools that suggest optimal order quantities based on sales history, helping prevent overstocking and wastage.



## Pain Relievers

### StockPath

- Breaking down stock takes
- Creating smaller, more manageable stock takes
- A uniform inventory management service
- Tracking unexplained discrepancies

## Pains

### Customer Pains

- High Staff Turnover
- Rising operating costs
- Time consuming stock takes
- Infrequent stock takes
- Fragmented operating software systems
- Unexplained discrepancies
- Over/Under stocking

## How Do We Relieve Customer Pains?

1

**Customer Pains:** Time consuming stock-taking

This was the most frequent response to this question

**Pain Relievers:** We relieve this pain by offering segmented stock-taking features so essentially by offering a lot of user logins on our phone app shop sections can be segmented and delegated.

2

**Customer Pains:** Infrequent/inaccurate stock-taking

**Pain Relievers:** We relieve this by offering segmented stock-taking features as since they can be segmented and delegated, smaller stock takes can be taken frequently without disrupting day-to-day operations.

3

**Customer Pains:** Fragmented operating software systems

**Pain Relievers:** We relieve this pain by integrating inventory management, POS sales, and analytics under one system unlike shops we spoke which had a separate stock taking system with industrial scanners, and an excel sheet that links with sales on their POS's database.

4

**Customer Pains:** Unexplained discrepancies

**Pain Relievers:** We relieve this through facilitating more frequent stock-takes it makes the stock data more up-to-date thus can measure unexplained discrepancies like theft or damage, or expirations of perishable products, this can make the shop owner to take measures in order to reduce shrinkage.





## Products and Services

### StockPath

- Live stock-tracking.
- Integration with POS systems.
- Sales/performance and predictive analytics.
- Low-stock alerts.
- Segmented (easier) stock-taking.
- Intuitive user interface - easy to learn.

## Customer Jobs

### Customer Jobs

- Stock-taking
- Ordering goods
- Taking in deliveries
- Organising stock
- Sales performance measuring
- Day-to-day management
- Staff management
- Task delegation

## How Do We Target Customer Jobs?

# 1

Customer job: stock taking.

Service: live-stock tracking, segmented stock-takes, integration with POS systems.

We simplify the stock taking process through seamless small stock takes that can be done via mobile. Our integration with the available POS system means that sales can instantly be taken into account on the app.

# 2

Customer job: ordering goods

Service: sales/performance and predictive analytics, segmented stock-taking, low-stock alerts.

Through our analytics feature and low-stock alerts, we will be able to simplify the process of figuring out what exactly needs to be ordered.

# 3

Customer job: sales performance measuring

Service: sales/performance and predictive analytics, intuitive user interface.

Our analytics feature and simple app and website will make sales analysis extremely easy.

# 4

Customer job: day-to-day management.

Service: integration with POS systems, segmented stock-taking.

Segmented stock taking and easy integration with existing POS systems will make day-to-day operations much smoother than they currently are.



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