

INTRODUCTION

The food industry in Ireland is modern, highly sophisticated and technologically innovative with new product development playing an ever-increasing role. We have a successful agri-food sector which exports product worth over €7bn annually. On the home front we have seen a dramatic growth in the number of speciality food companies, contributing almost half a billion euro to the economy annually. Also of significance is the strong growth in farmers' markets throughout the country, giving an ideal opportunity for primary producers to become manufacturers in their own right.

Do you want to be part of this agri-food industry? Do you have an idea which you want to turn into a product, but don't know how? Where can you go for help and advice? How will you know if you can sell your product? The 'From Concept to Completion' guidebook was specifically developed by Teagasc staff to help answer these questions and to assist you in bringing your idea to market. The guidebook will provide assistance and will also point you towards further information and assistance.

'From Concept to Completion' was produced by Teagasc staff based in Ashtown Food Research Centre, Dublin; Mellows Development Centre, Athenry, Galway and Moorepark Food Research Centre, Cork.

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1. TRENDS IN FOOD MARKETPLACE

Certain trends in food purchase and consumption can be identified. This information can help you to decide on your product, your market, potential advertising and distribution methods. In 2002, researchers at Teagasc segmented British consumers on the basis of their food lifestyles into groups called “snacking”, “careless”, “uninvolved” “adventurous” and “conservative”. This information is available on-line and can be useful when considering who your customers are, and how best to appeal to them. Bord Bia and Bord Iascaigh Mhara can also provide information on trends and opportunities in different sectors.

You do not need to do extensive research to see trends and growth areas in food. Simply go to your local supermarket and examine the shelves! What new products are appearing? Are there increases in certain segments eg probiotic yoghurts/drinks, ethnic meal kits? Make sure you keep your eyes open, and you will spot the trends. Keep in mind that consumers today want safe, inexpensive, traceable, readily available and convenient food. Health and wellness are also important trends.

A number of key trends have emerged recently including:

- increased consumption outside the home. People now eat more regularly in restaurants, takeaways, delis and on-the-move (so-called “dashboard dining”).
- emergence of health conscious consumers on a large scale. This can be seen in the demand for functional¹ foods and organic produce.
- one area of predicted growth is the prepared consumer foods² market.



¹Functional foods are foods that may provide a health benefit beyond basic nutrition

²Prepared consumer foods includes a wide range of value-added consumer foods; ready prepared meals, convenience snack products in chilled and frozen form, pizza products, health foods products, chilled desserts, soups, sauces, confectionery etc

2. IDEAS/POSSIBILITIES IN FOOD MANUFACTURE

New ideas can come from a number of sources but are generally prompted by changes in consumer behaviour or generated via brainstorming techniques. Not all ideas translate into profitable products and so an understanding of the entire process is required.

The product development process generally starts with a concept or idea. In order to see if this is a real opportunity a number of steps must be taken, and even then, there is no cast iron guarantee of success.



As we can see the process is long and varied with different skills required throughout. When a new idea emerges, you should ask yourself three important questions:

1. What are the positive aspects of this idea?
2. What are the negative aspects?
3. What is interesting about this idea?

It is not necessary to either support or criticise an idea immediately. Interesting reactions are much more creative than critical ones: “that’s an interesting idea, why didn’t I think of it”. Don’t be afraid of being positive, but in doing so don’t lose sight of your goals. Brainstorming, if run in the proper fashion, can lead to excellent idea generation. Brainstorming sessions are when a group gets together and participants call out ideas which are recorded. There should be no criticism or evaluation of ideas at this stage. The purpose is to generate as many ideas as possible. Groups should never be too big (difficult to manage) or too small (very little flow of ideas). Brainstorming can be carried out with friends, family, business associates or co-workers.

Tips for Successful Brainstorming

- Forget constraints.
- Record all ideas. Comments made now may not be remembered tomorrow.
- Work only when the time is right, not when people are under pressure or anxious to get home.
- Don’t be afraid to involve outsiders. You may have a fantastic idea but are forgetting some important technical issues.
- Remember to have fun, creativity and a serious environment do not go hand in hand. Keep the brainstorming session bubbling.
- Do not reject even the most outrageous idea out of hand (eg curry ice-cream), in doing so you may miss a few important points which may be built on later.
- Seek ideas that meet customer current needs.
- Seek ideas that meet customer future needs.

Reasons for New Product Failures	New Product Success Factors
<ul style="list-style-type: none"> • Poor market research on <ul style="list-style-type: none"> - Customer needs - Competitors - Market environment - Price competition • Technical problems • Lack of expertise • Bad timing • Insufficient funds or cash 	<ul style="list-style-type: none"> • Product uniqueness & superiority • Product defined prior to development • Sufficient technological & marketing resources • Speed - from concept to launch • Product targeted at attractive markets • Targeting international vs. home market • Technical, marketing & feasibility activities done well

3. MARKET RESEARCH

Marketing can be defined as “meeting your potential consumers’ wants and needs with your product or service”. Market research is used to determine what these wants and needs are, and to indicate whether or not your finished product will sell and satisfy your consumers.

How?

- Gather whatever information you can initially yourself. Look at your immediate surroundings - there is a wealth of marketing information within the staff of every company. Tap these freely available skills, resources and experience first.
- Hire market research professionals to gather information on the market you are interested in - its potential, expected sales, competitors and prices.

Why and When?

Market research offers powerful information that can assist the development of new food products in a number of ways:

- idea generation – market research can help generate new product ideas and determine if the ideas are worth taking further.
- product development – information gathered from market research can help you decide who your target audience or consumers will be in terms of age, gender, location, social class and their respective likes/dislikes. It will also help in making decisions on price, packaging, display, distribution etc.
- testing – market research can help gauge the consumer and suppliers reactions to the product you have developed, both at the kitchen development stage, and when the product is near completion. This will allow for changes to be made prior to the launch.
- launch – once you have launched your product, it is important to monitor how it is doing and keep an eye on whether further changes are necessary. Consumer tastes change constantly so market research can indicate what these changes are, and how your product can be developed to satisfy their needs.

Market research can be focused on two things:

- A. the consumer - the person who eats/ drinks your food product
- B. the retailer – the person who sells your product or the place in which it is sold.



3.1 Consumer market research

Information on consumer trends, attitudes, lifestyles, shopping behaviours etc. can be gathered through consumer market research. This type of research can provide vital information in relation to:

- actual product attributes
- performance of a product against competitors products
- preferences on product names
- effectiveness of packaging design
- acceptability of price
- preferred purchase points i.e. where product sells best

The key questions that must be asked when conducting consumer research on a particular product are:

- who are the consumers?
- what are they eating – convenience foods, organic/healthy products, premium products?
- when and where are they eating – in the workplace, on the go, on impulse, at home?
- why do the consumers want the product – for family meals, for entertaining?
- how will the products affect the consumers' life – for the better?

Desk research is a simple and inexpensive way to gather information and is a necessary first step for any market research work. It involves making use of information that is already available through:

- internet searches/websites
- press articles
- company reports/accounts
- government reports and publications
- independent publications and statistics
- employee feedback
- store visits

Field research is carried out by contacting the consumer directly. This can be done through simple in-store observation and collection of information on peoples' shopping habits or through qualitative or quantitative research.

Qualitative research involves talking directly to the consumer in order to understand their thoughts and attitudes towards food products and their reasons for purchasing certain products over others. This type of research is used to evaluate consumer reactions to new product ideas, packaging alternatives and possible new advertising.

Methods used in qualitative research include:

1. *One-to-one interview or phone interviews*: Consumers are interviewed and asked to make a judgement



about a product. The information gathered here can help decide what questions should be posed in a quantitative questionnaire (see below).

2. *Focus group*: Involves getting a group of people of similar demographics together to have a 'focused' discussion about a product or topic in order to gain information. This can be done professionally by a market research agency who organise and facilitate the focus group. It can also be done informally around a dinner table with friends or family, or in the office with employees.

Quantitative research provides numerical data. If you conduct this type of research, you should be able to say what different groups of the population want, or are likely to buy. Every person is asked the same series of questions.

1. *In-home placement tests*: This involves giving the product to target consumers to taste at home. They are asked to fill in a questionnaire and rate the products on a variety of attributes.
2. *In-hall testing*: People are targeted on the street and asked a series of questions to see if they fit your consumer profile/target market. If they do, they are invited to a hall/venue to taste the products and fill in a questionnaire.
3. *Sensory analysis*: This is used to test the product's sensory attributes eg colour, flavour, aroma or texture, and is dealt with in more detail at a later stage.

3.2 Retailer research

Whilst understanding the consumer and their preferences is essential, it is also important to gather information on the retail market that you are attempting to enter. There are a number of approaches to this:

Desk Research

1. Gather information on the retail market you are targeting:
 - size of the market – is there room for your product?
 - whether or not the market is still growing – will the demand for your product continue?
 - competitors in the market – who are they, what are they selling, how are they selling it (packaging, branding, price), and how much are they selling it for?
 - positioning of retailer in the market, ie how do your consumers view different retail shops and which ones are they likely to shop in?
 - trends in the market – retail prices, trade margins, branding, promotions etc.

This initial research will give you an idea of how viable it will be to launch your new product in a particular market.

2. Examine how the consumer drives a particular market:

Answering key questions can give guidance on the type of products, pack sizes, prices etc. that would be acceptable to the consumer within a particular market. Examples of the questions that could be asked are:

- is the consumer health conscious?

- what is the demographic profile e.g. single households?
- is there an increase in the number of women working?
- what are the consumers key concerns e.g. health, price?

Field Research

1. Conduct in-store audits

Visit the retail outlets that you are planning to target, to gather information on what is already available and the existing competition, in terms of -

- brands
- retail price
- current pack formats, ie size, labelling, design.
- flavours

2. Observe the consumer in-store

Simply observing people in different retail shops or supermarkets and recording preferences and purchasing habits can provide valuable information.

Combining the information gathered through desk and in-store research makes it easier to identify gaps in the selected market – if your product falls into these gaps you can offer retailers something that is better than, or different to, the existing products in their ranges. It is a good idea to conduct this research and approach the retailers in the early stages of development, when you have kitchen samples prepared, to assess their interest. Information on how such approaches can be made is covered at a later stage. Agencies such as Bord Iascaigh Mhara, Bord Bia and Enterprise Ireland can provide marketing information and advice to people on both the domestic and export markets.



4. PROCESS – HOW IS IT MADE?

4.1 Ingredients

There are a number of considerations when selecting ingredients for your product:

- *Availability* – can they be easily sourced and what costs will be incurred in getting them to your premises?
- *Seasonality* – are the ingredients you intend to use seasonal, or will they be available and in peak condition all year round? The consistency of your product is dependent on the ingredients you use.
- *Suppliers* – do you have a reliable registered supplier who can provide you with the quantity and quality of ingredients that you require?
- *Cost* – are the ingredients available at a reasonable cost? Can you fix a price with suppliers so as not to be affected by the price fluctuations that occur in the open market and retail sector?
- *Legal issues and labelling* – labelling requirements are extensive and it's important that ingredients are listed correctly, that you are familiar with what goes into your product and that the ingredients are fully traceable. As well as the basic ingredients used in your recipe you must also ensure that the following are accounted for: colours, flavours, sugar, sweeteners, acidulants, gelling agents, emulsifiers, enzymes, preservatives, proteins, phosphates, fat/sugar replacers, vitamins/minerals, herbs/spices and functional ingredients.
- *Allergens* – any ingredients that are liable to cause allergies or intolerances are an important consideration when choosing your ingredients or the supplier. Are you limiting your consumer market by using an allergen in your product?
- *Diet suitability/Ethnicity* – are the ingredients Kosher, Halal, gluten free or organic? Can you extend or develop your target market by using ingredients or processes that take different dietary preferences and requirements into account?

Finally, it is important to obtain specifications for all ingredients used in your products and to store them under conditions which will ensure that they are protected from physical damage, dust, dirt, moisture and pests.



4.2 Premises

The most expensive decisions that the food business entrepreneur will usually have to make are those relating to the premises in which the business will be carried out. Depending on the business and product it may be necessary to build new premises, to convert and refurbish an existing building or hire a suitable incubation facility. Planning laws and restrictions regulate the use of a building or premises and if you intend to use

a building for a purpose other than its intentional use, you must apply for 'Change of Use'. Planning permission may also be required if you intend to build or rebuild part of a premises. The provision of adequate premises in which to conduct a food business is a requirement of law and it is a good idea to contact the relevant enforcement officer for guidance during this process. Considerations when choosing or building premises include:

- location
- planning permission
- water supply
- energy availability
- waste disposal
- internal floor, wall and ceiling surfaces
- lighting and ventilation
- storage, services, refrigeration
- amenities eg toilets, changing rooms.
- pest control

4.3 Equipment

The equipment requirements of food entrepreneurs are dependent on the products they intend producing and the processes involved. Some businesses may require a minimum amount of equipment, whilst other food entrepreneurs may need to invest heavily in automated, high-spec machinery. There are a number of things to consider when purchasing processing equipment and it is advisable to hire or trial before investing heavily:

- suitability for type and scale of processing
- cost and price competitiveness
- suppliers and follow up service provided
- cleaning and maintenance issues
- health and safety considerations for operators
- adaptability to other processes
- depreciation and resale value

Equipment also falls under the inspection of the enforcement agencies and these agencies may provide other useful guidance if consulted before purchase. It may also be helpful to view the equipment in operation in another food business, and speak to owners about any problems or issues they may have encountered.



4.4 Skills

The staff and skills required differ from business to business and depend on the size, scale and type of operation. There are a number of basic training requirements that all food business employers must invest in for their staff:

- *Food Hygiene:* Before being allowed to work on, or handle food products, all staff must be given basic hygiene training which emphasises why their own personal hygiene is important to the safety of the food they are producing.
- *HACCP (Hazard Analysis Critical Control Points):* It is mandatory for the owner or person in charge of a food premises to set up a HACCP program and all staff should be trained on the systems put in place.
- *Health and Safety:* All operators should be trained properly in the safe and appropriate use of processing equipment.
- *Cleaning and Maintenance:* Properly skilled and trained staff must be employed to ensure that sanitising and maintenance of the plant and equipment meet regulatory standards.

Some companies may engage external agencies to carry out work such as product development, marketing and product analysis. In this case it's important to ensure that the relevant company have highly skilled staff who can competently deliver the results on time.

4.5 Manufacture

Manufacturing a food product is more complicated than simply selecting ingredients and formulating a recipe. As mentioned previously, selecting the right premises and appropriate equipment for your process are imperative. The initial recipe development stage should address issues such as quantity and quality of ingredients as well as the necessary process times and temperatures.

The next stage of development will involve scaling up your kitchen-samples to pilot or full-production trials. These trials should ensure that your product is performing as expected in terms of shelf-life and packaging stability as well as meeting visual and taste expectations. A HACCP plan should also be initiated at this stage, as this is a requirement for all food producers.

Enforcement agencies and auditors require evidence that food businesses can consistently produce safe, high quality food. Process validation can verify that a process is safe and effective. It can also assist in increasing quality, efficiency, reducing costs and attracting customers who require foodstuffs manufactured to tight specifications. A food producer must be able to show that their thermal process (pasteurisation, chilling) can ensure safe food, taking into account microbiological and engineering issues specific to their product and process. All food businesses must monitor and keep process records but it may also be advisable to have an accredited agency 'validate' your processes.



5. PRODUCT

5.1 Recipe Development

This involves the selection of ingredients, the formulation of the recipe and the determination of process conditions and times. There are a number of questions to ask at this stage and these are briefly outlined below:

What ingredients are required?

- will you source yourself?
- are they available commercially?
- are they seasonal?
- are they safe and cost effective?
- are there alternatives?

How is the product put together?

- weights/ volumes of ingredients
- order of addition
- cook or process times and temperatures
- ingredient interactions



As recipes are developed, each stage must be accurately recorded and logged, ensuring that information on all formulae, costings and suppliers is always available. It is also important to taste at each stage of recipe development and ingredient addition, and record comments on the visual appearance and the taste, texture and mouth-feel of the product. At this initial development phase, other criteria should also be taken into consideration such as target markets, consumer trends, processes, shelf-life, packaging, presentation, labelling and the important issue of cost.

5.2 Sensory Evaluation

Sensory evaluation is a useful method of gaining information about your product as it is the closest way to mimic what your customers will do when they eat or drink it. Human senses are used to perceive and describe the attributes of a food product:

- *Sight* – used to assess the appearance or colour of a food product and its acceptability
- *Smell* – our sense of smell is more sensitive than taste and it is an important part of appreciating the aroma and flavour of a food product
- *Taste* – used to assess the flavour and mouth-feel of a food product
- *Touch* – used to assess the texture, weight and consistency of a food product
- *Sound* – the sound of biting/chewing may add to the evaluation of the texture



The three main areas of sensory application are

- *New product development* – to understand how ingredients and changes in recipes and processes affect the flavour, texture, appearance and shelf-life stability of a product.
- *Consumer preference/acceptability* – to determine what the customer may think of your product and whether they would buy it. Sensory evaluation can also be used to rate your product against a competitors’.
- *Quality assurance* – to determine if product quality is consistent throughout batches or lines, or whether the introduction of new machinery affects a products sensory quality. Customer complaints about tainting or off-flavours can also be investigated using sensory analysis.

5.3 Shelf-life

The shelf-life of a food product refers to the length of time for which it can be stored, under specified conditions, while remaining in optimum condition and suitable for consumption. The shelf-life of a product will affect things such as stock storage times and delivery methods. Food businesses are required to establish a safe shelf-life for all foods they produce, but it is also in your interest to ensure the sensory, chemical and physical characteristics are retained and that the declared nutritional data remains valid. This can be done by conducting microbiological tests, chemical and physical analysis (to determine colour, texture etc.) or sensory analysis.

It is important for food producers to decide whether the product requires a ‘best-before’ or a ‘use by’ date. The best-before date will reflect the quality (eg taste, aroma, appearance) rather than safety of a food product. A food which is past its best-before date may not necessarily be unsafe to consume, but it may no longer be of optimum quality. Typically, a best-before date is required on products such as canned, dried and frozen foods.

Food products which, from a microbiological point of view, are highly perishable and are therefore likely, after a short period of time, to constitute a danger to human health, must have a use-by date. The use-by date will indicate the date up until which the product can be safely consumed. The Food Safety Authority of Ireland has produced a useful guide to shelf-life - *Guidance Note 18: Determination of Product Shelf-Life*.

5.4 Costs

It is important to weigh up the costs involved in producing a new product against the expected selling price, in order to determine the financial feasibility of your product. We can consider the costs under two main headings:

One-off costs may include:

- *premises* – you may need to rent, build or alter existing premises for production purposes
- *equipment* – depending on the size and scale of your business you may need to purchase manufacturing equipment or upgrade existing equipment

- *packaging design* - the upfront cost of packaging design and branding should be taken into account
- *market research* – as discussed previously, market research is a key element in the development of a product and costs can vary depending on the extent
- *technical product development costs and testing* – any costs which may be incurred in the technical development of the product, including staff, materials, shelf life testing, sensory analysis etc, should be recorded

Ongoing costs include:

- *raw materials* – ingredients and estimated wastage
- *packaging* – the unit costs of packaging and labels
- *staff* – wages (including PRSI, tax etc.) and ongoing training expenses
- *overheads* – heat, light, other associated running costs
- *storage* – will you have to rent storage facilities or install chill/ freezer rooms?
- *transport and distribution* – transport costs, will a depot be required?
- *promotion and advertising* – consider costs pre, post and during the launch of your products

Other considerations when estimating costs include:

- *indirect material costs* – which cannot be linked directly to the product, eg stationery, protective clothing, etc
- *indirect manufacturing costs* - rent, rates, heat, light and depreciation of equipment
- *indirect labour costs* – supervisors' wages, administration staff wages etc
- *trade margin* – how much will retailers buy your product for, and how much will they sell it to the consumer for?

Preparing a business feasibility plan is a good idea and involves outlining all the expected costs and profits. This can also assist in the determination of your selling price to retailers. When deciding on a price there are a number of factors to consider and these are dealt with later in this document.

6. FILLING AND PACKAGING

Good packaging can sell a poor product, but poor quality or badly designed packaging can destroy any potential market for an excellent product.

6.1 Packaging Fundamentals

Food packaging may be described as an economic means of providing a product with protection, preservation, information and containment during filling, carriage, use and sale whilst taking consideration for the environment. Packaging provides for the consumer, goods in specific quantities and in containers as demanded by the consumer. The product and the package should always be developed in tandem.

Why do we need packaging?

- To protect goods against hazards during transport and sale
- To enhance the sales appeal of a product
- To ensure the quality of a product
- To preserve the contents up to the expected sell-by date
- To provide information on a product
- To provide convenience
- To be cost effective
- To be compliant with the statutory regulations

It is important that your packaging will work with your existing equipment. In addition the package should be able to provide:

- security
- compliance with environmental requirements

Generally the more protection the higher the costs. In order to provide adequate protection we must know as much about the life of the product as possible. Products can deteriorate due to:

- mechanical hazards
- biological hazards
- climatic hazards
- chemical hazards

Shelf-life is extremely important and consequently the package must provide suitable conditions necessary to maintain the product in its optimum condition. Does your products' shelf-life depend on protection from the environment, eg oxygen free conditions, protection from light?

Food packaging must identify what it contains and may also need to provide:

- product information, eg weight, nutritional information
- company information, eg name, address, country of origin
- instructions, eg opening, storage, re-closing, disposal

- variable information, eg sell by date, batch codes
- machine readable information, eg bar codes

It must be convenient for the customer to hold, carry or use the product. Demographics play an important part. Where or at whom is your product targeted? Does this mean choosing a particular design, shape or size or packaging?

If a packaging is to be cost effective, this involves much more than the mere purchasing costs. There is little point in purchasing cheap packaging if it does not do the job intended. Likewise you are unlikely to make savings in purchasing large quantities of packaging if you do not store under proper conditions. Packaging costs to be considered include:

- purchase price of packaging materials
- storage space for empty packaging and packaging containing finished product
- filling and packaging efficiency
- transport costs
- damage and losses incurred during filling, transport, use and sale
- disposal or take-back
- packaging machine installation and tooling costs

The package must also comply with current legislation.

6.2 Packaging Materials

There are many different types of packaging materials; some are used for general packaging and others for more specialised packaging. Commonly used packaging materials for food products include:

- paper and board
- plastics
- glass
- metal

Wood is also used for secondary and tertiary packaging in the form of boxes, pallets and crates.

6.3 Tamper-Proof Packaging

It is the responsibility of a food producer to get their products to the consumers in a fit and usable condition. The fact that a few, often misguided, people choose to interfere with a product is difficult to prevent. If we accept that it is almost impossible to produce a tamper proof container at an acceptable cost, then it follows that manufacturers will direct resources to produce tamper evident packs such as:

Spirit Bottles aluminium roll-on caps, on which a seal is broken when the cap is unscrewed
Wine Bottles foil cap or plastic shrink sleeve, where a broken seal is immediately obvious
Jam Jars paper label glued to the lid and sides of the jar
Baby Foods plastic shrink sleeve covering the edge of the lid and wall of the jar button type system, cap pops up or becomes depressed when the jar is opened

The majority of tampering incidents do not have a criminal intent, but occur when a potential customer wants to see, smell or taste the contents. Other methods of making interference difficult are:

- containers fitted with inner diaphragms, like coffee jars
- ring-pull caps on jars, bottles and juice cartons
- labels which are impossible to remove without damaging the package

6.4 Filling and Equipment

A producer may start off by filling the product manually. This is quite acceptable for start-up companies. However, as product demand increases, automation must be considered. It is vital therefore that the initial package chosen will be suitable for use in an automated or semi-automated filling system.

6.5 Environmental Issues

Packaging is often blamed for many ills, and there is a body of opinion that the packaging industry is responsible for every landfill site that exists. This of course is not true and good packaging, in fact, reduces waste.

Two thirds of all packaging is used to protect food. In developing countries where packaging, storage and distribution is inadequate, between 30 and 50% of the food is lost through spoilage.

In developed countries, with proper packaging, storage and distribution systems in place, these losses are in the order of 2-3% (WHO).

Food companies should try to remember the 4 R's:

Reduce	-	Reuse	-	Recycle	-	Recover
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7. PRICING

The pricing of your food product is important for several reasons:

- what you charge will determine your margins and, in the end, your own salary
- price is closely associated with the quality and credibility of your food product or service

Once you have established your price it is very difficult to increase it without losing customers.

To establish your price, it is important to know what your customers are accustomed to paying, and what they are prepared to pay. It is essential to be informed about competitors' prices. Listen very carefully to what people say, and how they say it. Selling through farmers' markets can be a great way to meet customers face to face and get feedback on your food product.

If your price is way out of line, people will tell you very quickly. If it's a little too expensive, they may say the price is fine, rather than suggest they can't afford it. You will only find out that it is not acceptable when you can't sell your food product or service. Bear in mind, it is unlikely any purchaser will tell you that your product is too cheap!

It is also important to look at pricing in the context of cost. There is no point selling lots of product if you are losing money.

What are your customers paying already?	€_____
What is the range of your competitors prices?	€_____ to €_____
What is your price?	€_____
How is the price made up?	
materials	€_____
time/labour	€_____
equipment costs	€_____
premises	€_____
development costs	€_____
total costs	€_____
profit margin	€_____
selling price	€_____

8. DISTRIBUTION AND PLACEMENT

8.1 Storage

You need to consider how you are going to store your finished product until it is delivered or distributed. Do you have adequate space? If it is a chilled or frozen product do you have enough fridge or freezer space to maintain the product at the correct temperature?

There are certain food safety best practice rules to follow when storing raw ingredients, packaging and finished product:

- keep produce and packaging off-floor and away from walls – this avoids harbourage for pests, and makes the area easier to clean
- first in, first out (FIFO)
- adequate facilities for separate storage of food ingredients, non-food items and chemicals
- storage containers should be well maintained and easy to clean
- maintain appropriate temperature, humidity, atmospheric or other conditions and monitor these conditions regularly

For transport of food products, the same rules apply in terms of separation, temperature control and adequate air circulation. If you are using an outside company for transport, then you should have a contract with the haulier which requires them to use clean well-maintained vehicles, with temperature control if appropriate.

8.2 Distribution

There are several options available for getting your product to the customer – these are sometimes called distribution channels. The less people between you and the customer, the lower your costs will be. However, there are advantages to having “middle men”, eg they may hold stock, reducing your own storage requirements. It is worth remembering if your product is being distributed by a distribution company, they may also be distributing your competitors’ products. This means you will have to do more promotional work and advertising to highlight your product’s unique selling points.

8.3 Direct Sales

In direct sales you supply directly to the customer. This can be done through farmers’ markets or farm shops. This allows you to control prices and interact with the customer.

8.3.1 Farm Shop

A farm shop is a way of selling directly to the public. The main products sold in farm shops are potatoes, vegetables, eggs and poultry, goats’ milk, fresh fruit, jams, honey and cakes. It is important to have a good variety. Quality and freshness of produce is critical. It is also important for the shop to have car parking facilities and to be located on a busy road or near an urban area.

Food retailing is a low-margins business. Initial start up costs will be advertising, counter and cash machine. Depending on the produce sold you may need to install chilled cabinets and freezers which could be costly. Costs for a farm shop include insurance (public liability, product liability and employer's liability), labour, stock-wastage, loss leaders, heat, light and maintenance.

8.3.2 Farmers' Markets

At a farmers' market, farmers, growers and producers sell their produce directly to the public. The markets are run in many towns around Ireland on a monthly or weekly basis, and are an increasingly popular way for people to try local and speciality food. For more information consult www.bordbia.ie or www.irishfarmersmarkets.ie.

Produce for sale should be locally grown and very fresh. Farmers' markets often feature additive-free and organic produce. They provide you with the opportunity to test your product ideas and selling at a market can also give you better than wholesale prices. Farmers' markets provide customers with increased choice and a new shopping experience.

When considering a farmers' market location, you should take into account space both availability and restrictions on your stall. The price to rent a stall varies depending on the market. A stall holder is responsible for hygiene and waste disposal around the stall. Each seller must also cover insurance costs and a small levy if electricity is required.



8.4 Supplying a Retailer

Getting a product listed is difficult but supermarkets are always on the look out for something new. It is a good idea to visit some stores, check if there are competing products to yours, and see what distinguishes your product from others.

Your initial contact will usually be via the buying team/department. It is important to get to speak to the right buyer (ring the head office). You will be asked to send in some product information but at this stage you won't have to send the actual product in. Show your product in the best possible light, emphasise its advantages, uniqueness, appeal and potential. Remember a 'yes' or 'no' decision can be made in a matter of seconds.

The next meeting is usually face-to-face. Before this meeting ensure you ask the buyer what they want to find out, so you can be prepared. The buyer will want to see the product so bring it with you and come prepared to present it in its serving state. It may be advisable to hire a space such as a test kitchen on which you can display, present, cook and serve the product to the buyer. Such facilities are available at Ashtown Food Research Centre.

The main topics discussed will be product characteristics, pack size(s), advantages over competition, market niche, projected sales and unit price. The buyer will also want

to find out about your company, its size, location, production volume and sales level. If the buyer is interested, further meetings may be needed to agree terms on cost price, volume of sales and ordering and distribution.

You may have to go through an approval process which usually involves an audit. Retailers will have minimum criteria for approval:

- proof of Health Board Registration or registration with relevant regulatory agency
- working HACCP system including product traceability
- adequate temperature control and records
- hygiene and cleaning records including pest control and pest proofing
- assessment of ability to produce product safely and in the sufficient volume

In some instances the retailer may want to 'own brand' your product – that is sell your product under their name and label. In this instance you will need to fill out a detailed product specification. Information/guidance on how to prepare a product specification can be obtained from Teagasc, Ashtown Food Research Centre.

The retailer's category management team control where your product is placed in the store and how much space it is given. It is unlikely that you will have any say in this. If you are successful in getting your product listed you still need to support it. There is only a limited amount of space on any supermarket shelf so it can happen that your product is de-listed. The most common reasons for this are poor sales or quality, failure to fill orders or not being honest.

8.5 Internet

Online trading offers advantages in that you do not have display stock, thus saving on shop space, insurance etc. However, there will be other requirements such as the ability to update stock information and handle orders and deliveries around the world. Trading online is governed by eBusiness legislation which covers software use, online marketing and company websites. Enterprise Ireland has published a Practical Guide to Irish Companies to help SMEs with eBusiness legislation.

8.6 Geographic

It is worthwhile considering where you will supply. Do you intend to stay within your county, or are you going to supply nationally? Remember the greater the distribution distance, the greater the costs. You have to be confident that you can supply to all locations to match demand. You may even consider exporting; there are opportunities for uniquely Irish products abroad. You may decide to export the product or you may decide to sell online to a global market.

9. PROMOTION

The term “promotion” covers all aspects of advertising and selling that you and your food business undertake. Remember advertising is just one means of promotion, there are many ways of promoting your food business and the products or services you offer.

Business cards

A simple, well-designed business card is a very cheap way of passing on your information to customers, or spreading the word about your products and services to potential new customers. It should contain your business name, contact details, website address if you have one, email address and mobile number. Make an effort to gather business cards that impress you and base your own card design on these.

Brochures

A professional brochure is an effective way to give more detailed information on your products and services. Again, gather brochures which you feel stand out from the crowd and use them to help create your own. Designing a brochure and organising the information can be hard work. Ask for plenty of comments before you send it to the printers. You can distribute your brochures directly to customers, through direct mail or even door-to-door in the most relevant parts of your nearest towns or villages.



Trade Exhibitions and Agricultural Shows

Relevant trade exhibitions and local agricultural shows can be a great way of meeting and selling to potential customers. Some trade exhibitions can be very expensive, though sometimes this cost can be shared with a number of other promoters, or the cost may be subsidised by a support agency such as your local Leader company.

Websites

Before going to the expense of building your own website, carry out research on the Internet to investigate what websites are already up and running, where your business would benefit from being listed, and if there are associated cost. For example, one free listing for your business is the Golden Pages website www.goldenpages.ie. Check also local community or county websites.

Advertising

Advertising is a way of communicating information about your food product or food service. Based on your market research, you know who your target groups are and how to reach them. Typically you will want to achieve some or all of the following:

- sales
- awareness

- image recognition
- name recognition
- introduction of a new food product
- introduction of a new food service

In the current highly competitive climate it is likely you will be approached to place advertisements in various publications. Advertising in local or regional papers or on local radio is expensive and needs to be thought out carefully. Do not fall for the enticing sales pitch of a special discount. Be proactive and work out the best possible places for you to advertise, based on your market research. Ask newspapers, magazines or local radio stations for a “media pack”. This will tell you the rates and also who the listeners/readers are, income groups they are in, etc. Don’t be fooled by price and base your judgement on the core readership/listenership. Don’t be afraid to bargain hard, everything is negotiable.

Record the number of responses you get to particular ads, otherwise you will not know if they have worked. Always ask people where they heard about you and make a note of it. This builds up valuable information for the future.

Ensure any advertisements are well designed and that the exact slot/location of your ad (eg page number or broadcast time) are confirmed before proceeding. Keep advertisements simple. Be direct. Explain what you are selling, what the benefits to the customer are and where they can get the product.

Business Logo

A distinctive business logo with a strong visual appeal will prove very useful. Use it as widely as you can to help brand your food business. For example, business cards, brochures, envelopes, signage, websites, headed paper, invoices, complimentary slips and advertisements should all contain your logo.

Other Possibilities

These include signboards, posters or competitions which may be as part of a trade exhibition or separately on local radio or in the press. Doing something quirky and inviting local media to attend, or writing your own press releases with a picture and sending it to the papers can be a very effective method of getting free publicity.

Tastings

Food entrepreneurs should test new products on a small scale. Consider setting up a stall at a shopping mall, food court or at a farmers’ market to see if people like your product, its packaging and its price. You will get invaluable feedback on all aspects of your product.



Direct Mail

Build up a database of the names, addresses, emails, phone and mobile numbers of the customers within your target groups. Using direct mail you can then contact your customers. Emails and text messaging are very cheap methods, however be aware

that bombarding customers or sending customers irrelevant information may have the opposite effect to the one you intend.

Personal Selling

Modern selling is about partnership and communication. It is important to build a relationship with your customers, the customer has to trust you and respect you, especially in the case of food products. As suggested above, building a database with names and addresses can be beneficial. Include additional information on it also, such as what products they have previously purchased.

Work on your personal technique when selling. Ask yourself:

- do you know your product?
- are you prepared?
- do you know your customers needs (ask a lot of questions)?
- do you listen or are you overly defensive?
- are you clear in your language?
- do you talk about the benefits instead of the product?
- do you know when to close the sale?
- are you persistent?

Public Relations

Public Relations (PR) is not just about getting your business in the papers. PR is exactly what it says: building a relationship with the public. PR builds and maintains a good reputation. If your business is well regarded your marketing capacity will be strengthened and it will be easier to get things done, eg recruiting staff, word of mouth sales. Sponsorship of local events such as charity race nights can serve as useful promotion for local food products and generate positive PR. Locals are often proud of food products produced in their area.

When considering the public take into account:

- neighbours
- the local community
- local media
- staff
- suppliers
- local regional and national government or agencies
- consumer groups
- financial institutions
- trade organisations

Competitors

Being competitive is very simple: be better than your competitors. In the case of your food product /service, what does better mean?

- more convenient
- cheaper

- higher quality
- wider choice
- healthier
- tastier
- organic
- origin

Does it mean some or all of these? Are you going to be able to achieve it?

Another part of being competitive is constantly collecting information on your competitors and on business trends. This may include attending various events, purchasing the competitors products etc. Study your competitors and benchmark them to see how they are performing on criteria important to your market and customers. A good way to do this is to list the criteria and record whether you are stronger or weaker or neck and neck in comparison to competitors' products.

Your product versus competitor's product			
	Stronger	Weaker	Neck and neck
Price	X		
Range		X	
Taste			X
Brand image / awareness		X	
Turnover		X	
Costs	X		
Research and development			X
Service	X		

10. FORMALITIES

10.1 Legal requirements

Food legislation

The Food Safety Authority of Ireland (FSAI) is a statutory body, dedicated to protecting public health and consumer interests in the area of food safety and hygiene. They have a Business Start-Up section on their website (www.fsai.ie) which is worth consulting.

Food businesses must register when commencing operation. A new food business should acquire the relevant food safety legislation. It is also a good idea to contact the relevant enforcement officer early on in the development of your product.

- Department of Agriculture and Food is responsible for control of establishments which are licensed for export and are involved in production of meat, milk, eggs and products thereof.
- Small non-export approved abattoirs and small meat manufacturing premises are inspected by veterinary inspectors in the local authorities.
- Health Boards (now HSEs) enforce legislation in catering and retail sectors as well as in establishments producing foods of non-animal origin.
- Sea Fishery Officers of the Department of Communications, Marine and Natural Resources are responsible for the classification and monitoring of shellfish production areas. They also supervise the fishing vessels, auction halls, fish and fishery products processing plants, ice plants and live bivalve mollusc plants.

Hygiene and Food Safety

As mentioned above it is critical that you consider food safety at all points during the development of your new product. Food must be produced in a hygienic and safe environment. It is essential that staff receive adequate food safety training to ensure a culture of food safety within a food business.

Each food business must put in place a food safety management system based on the principles of Hazard Analysis Critical Control Point [HACCP]. This food safety management system should consist of four elements:

1. Management Procedures: management must take responsibility for food safety and hygiene within the premises. They must know the legislation which applies to their business, and comply with this legislation. It is also a management responsibility to provide adequate and appropriate training and supervision to staff.

The Food Safety Authority of Ireland has developed guides to food safety training, developed in conjunction with food industry and other food agencies. The Guides to Food Safety Training are competency based standards for food safety training and are available at three levels - Induction Skills, Additional Skills and Management Level.

2. *Prerequisite Hygiene*: this covers the basic rules and requirements relating to food hygiene. It includes the following:

- cleaning/sanitation
- maintenance
- personal hygiene
- pest control
- plant and equipment
- premises and structure
- services such as ice, water and steam
- storage, distribution and transport
- waste management
- zoning or segregation
- product traceability
- product recall
- calibration
- verification



Managers/owners should ensure that they have put in place procedures for these issues.

3. *Supplier Control*: only good quality and safe raw materials, packaging and equipment should be purchased. Businesses should have a list of approved suppliers from whom they purchase, and checks should be carried out on deliveries, eg temperature, condition of vehicle, condition of packaging and best before dates.

4. *Process Control*: the ‘process’ is what you actually do when making your food product. HACCP is about controlling hazards which could occur during production, to ensure safe food production. Each company must put in place a HACCP plan. The most commonly used methodology is the 7 HACCP Principles of CODEX Alimentarius.

A traceability system is an essential part of a food safety management system. It allows a food company to track and trace foodstuffs all along the food chain “from farm to fork”. Product must be coded and labelled legibly, to meet legal requirements. A food traceability system identifies a unique batch of product and the raw materials used in its production, and can follow that batch, and the units of that batch, through production and distribution. For further information consult the FSAI Guidance Note No. 10 Product Recall and Traceability.

Legal structure

Your legal status is the form in which you represent yourself as a business to the public. There are different types of legal status available (eg sole trader, limited company). To choose the most appropriate structure you need to take into account the following:

- your way of working with others
- the tax consequences
- possibilities of obtaining outside finance
- the measure of the risk you are prepared to take

Whatever status you choose can always be changed at a later date.

The types of legal status can be broken into two broad categories either natural persons or legal entities. Within these two categories there are more options. The table below shows the advantages and disadvantages for the more common types of legal forms for start-up companies.

Category	Form	Advantages	Disadvantages
Natural persons	Sole Trader	+ Easy to set up + Subject to minimal regulations	- Owner is personally liable for all debts of the business - May have certain disadvantages for tax purposes
	Partnership	+ It is easy and cheap to set up + Greater knowledge and experience resources + Continuity is safeguarded in case of illness etc + Limited outside regulation	- Unlimited liability - Partners may be incompatible
Legal entities	Private limited company	+ Owners not personally responsible for debts + Separate legal entity + May be tax advantage + Can carry forward losses and offset against profit + May be perceived as more substantial + Ownership is transferable	- More formalities, more complicated accounts - More expensive to set up - More closely regulated - Requirement to file annual returns and accounts to the Registrar of Companies

One of your first steps will be to select a name for your business. It should be:

- unique
- easy to remember, pronounce and spell
- informative
- image-creating

Every business must have its name on the outside of every office or place in which business is carried out, even if it is a company director's home. The name must be conspicuous and legible. The company must also state its name, legibly on letter heads, orders forms, invoices etc.

If you are going to trade as a limited company you will need to follow certain rules. See www.basis.ie for more information on registering your company name etc.

Health & Safety

It is a legal requirement that employers prepare a Safety Statement and carry out risk assessments. The objective is to manage employees' health and safety. Employers have to provide employees with training and instruction to ensure their health and safety.

The Safety Statement is a written document which shows commitment to employee health and safety. It states how this health and safety will be ensured, and what resources will be provided. The Safety Statement should be based on an identification of the hazards and risks in the workplace and should include the following:

- specifics of how employee health and safety will be ensured and managed
- commitment to complying with legal obligations
- resources to be provided
- details of health and safety information available to employees

The statement should also contain the names and job titles of those responsible for health and safety in the company. Employees should be consulted on health and safety issues and this should be mentioned in the Safety Statement. More information on health and safety can be found on www.basis.ie.

10.2 Insurance

The main types of business insurance are:

- fire
- burglary/theft
- all risks – coverage against loss of assets, however caused
- public liability – coverage against claims by members of the public
- product liability – coverage against loss relating to defective or dangerous products
- professional indemnity – to cover against claims or loss suffered through giving incorrect advice to customers or clients
- employer's liability – coverage against claims from staff
- motor insurance – coverage against driving accidents

The cost of insurance has risen dramatically over the last decade and forms a significant part of business costs. As with all purchases and services it can pay to shop around with different insurers to find the best price and policy available. Most insurance companies offer “Business Insurance” policies which bundle a combination or all of these insurance types into one policy. This can be a more cost effective method of insuring your business. It may be useful to talk to a broker who can tailor a plan for your business.

10.3 Bank Accounts

It is recommended that even if you intend to operate as a sole trader, you set up separate business accounts.

10.4 Taxation and Accounting Procedures

When you run a business you have to account and pay for your own tax annually. You may also have to deal with VAT and or PAYE and PRSI. There are several different software programmes available now for small businesses to help them manage their

accounts more effectively. Unless you are confident and have some experience it is strongly recommended that you employ an accountant to handle these matters for you.

It is your obligation to notify Revenue through your local tax office that you have established a business. Your business will be registered for whichever taxes are applicable – income tax, corporation tax, VAT, PAYE/PRSI, etc. Revenue has a very informative website (www.revenue.ie) where you can find more advice and guidance on tax issues for your circumstances.

For tax purposes you must keep full and accurate records of your business. These records must be kept for 6 years. With your tax return you need to submit the following:

- **Trading Account** – details of goods sold and cost of the goods, with the difference being your gross profit
- **Profit and Loss Account** – details of gross profit and expenses, with the difference being your net profit
- **Capital Account** – details of opening and closing capital, net profit/loss, cash and drawings
- **Balance Sheet** – sets out the businesses assets and liabilities

It is recommended that you hire an accountant who will handle all the paperwork for you, and identify areas where you may be able to minimise your tax bill.



11. BUSINESS PLAN

The harsh reality is that 50% of new businesses fail within the first 5 years. Why? Through lack of planning. They do not plan to fail, but they certainly fail to plan.

If you are serious about your new or existing business then you owe it to your business to have a plan. You may not understand exactly what a business plan is, but if you can answer some these questions on your food business idea then you are well on your way.

When you think about your food business idea, do you know:

- where you are now?
- where you want to go in terms of size, scale, markets?
- what steps to take in order to get there?
- have you made a comprehensive list?



You certainly don't need a qualification to write a business plan. You may need some help and you will need to do a lot of thinking, but it is your plan. The business plan is your roadmap guiding you towards your goals, making sure that any investments and decisions are in the right direction. It will help you to prioritise and set realistic objectives. The more you can break it down into simple but meaningful tasks with dates and goals the better it will be for you, such as:

- carry out market research by x date by talking to Teagasc, Bord Bia, BIM and others in similar food businesses
- attend a Business Startup Course by x date
- complete Business Plan by x date with help of spouse and also professional help
- apply for planning permission on x date

A good technique is to work backwards from key milestones. Take an example such as applying for planning permission. List all the tasks that need to happen before you can apply for planning permission such as:

- decide type and size of building needed by visiting others in the business
- where is the most appropriate site?
- what things are important in the layout of the building?
- have you engaged a professional with relevant experience to do the drawings?

The business plan will help you communicate and explain your idea. This is critical if you are looking for finance from the bank, and even your family's support. It also means that you can continue to improve your plan as you will get constructive criticism and valuable comments from people along the way.

When your business plan is complete it will include a Profit and Loss and Cash Flow. Often people want to switch off when it comes to figures and would prefer to

guess, or pay someone else to do it for them. You can get help with them but don't run away from the responsibility. This will cost you dearly.

There are a number of excellent websites where you can get more information. Teagasc have set up a webpage at www.teagasc.ie/startingyourownbusiness. It includes Business Start-up Advice, a Business Plan Template which you can download, and useful links to over thirty other websites such as www.startingabusinessinireland.com. Also check out your local County Enterprise Board Website (see contacts section).

Think of the plan as someone interviewing you under a series of headings, many of the answers will be simple. Use the questions below to find gaps in your information. The checklist questions will help you to assess where you are at. Don't get stuck on a question; move onto the next, and then go and make the necessary calls to find out the answers you don't know. When you have answered them all truthfully, you are well on your way.

Checklist Questions for Your Business Plan

1. Prepare a brief outline of the products/services you produce or provide.
2. What is your background in terms of education, practical experience?
3. Why do you want to develop this business idea, what is your motivation?
4. What qualities do you have that will help bring this idea to life?
5. What market research have you carried out, who have you talked to, what did they tell you?
6. What range of products will you have?
7. What price are your food products?
8. Where is your business located?
9. Where are your products available, where can I buy them?
10. Who else is in the business - just you? Your spouse? Your family? Answer both for the current and future situations
11. How is your food product presented?
12. How are you going to promote it?
13. Who are your competitors?
14. Are you a sole trader, partnership or company?
15. What is your business name?
16. Do you need planning permission?
17. Do you need licences, qualifications?
18. What regulations do you need to adhere to?
19. Have you checked out insurance?

20. How will you administer the business, paying bills, collecting money, doing the accounts? What procedures have you in place?
21. What sort of premises do you need?
22. How much money do you need to put in to get off the ground?
23. Where is this coming from, loans, savings etc.?
24. Are there any grants?
25. What will your sales be in year 1, year 3? How is this broken down?
26. Have you identified your costs to make the food product, such as ingredients and packaging?
27. What will your overheads be, such as electricity, transport, equipment costs, staff?
28. Does it look as if you will make a profit?
29. How do you think the first year will be in terms of money-in and money-out? Give a 3 month breakdown from when you will start selling?

12. SUPPORTS AVAILABLE AND CONTACT DETAILS

Help or advice needed	Organisation/Agency	Contact details
Marketing assistance and information	Bord Bia	www.bordbia.ie
	Bord Iascaigh Mhara	www.bim.ie
Financial including capital grant aid	City and County Enterprise Boards	www.enterpriseboards.ie
	Enterprise Ireland	www.enterprise-ireland.com
	LEADER	www.irishleadernetwork.org
	Shannon Development	www.shannon-dev.ie
Technical	Ashtown Food Research Centre	www.ashtownfood.ie
	Moorepark Food Research Centre	www.teagasc.ie/moorepark
	DIT Food Product Development Centre	www.fpd.dit.ie
	St. Angela's Product Development Centre	www.thefoodcentre.ie
Legal	City and County Enterprise Boards	www.enterpriseboards.ie
Advice on a business plan	Mellows Development Centre, Athenry	www.teagasc.ie
	City and County Enterprise Boards	www.enterpriseboards.ie
Networking	IBEC	www.ibec.ie
	Small Firms Association	www.sfa.ie
	Irish Small and Medium Enterprises	www.isme.ie
	Skillnets	www.skillnets.com
	Associated Craft Butchers of Ireland	www.craftbutchers.ie
	Slow Food Ireland	www.slowfoodireland.com
	Eurotoque	www.eurotoquesirl.org
	Hotels Confederation	www.ihf.ie
	Hidden Ireland	www.failteireland.ie
	Fuschia Brand	www.fuschiabrands.com

Help or advice needed	Organisation/Agency	Contact details
Other support	Chambers Ireland	www.chambers.ie
	International Fund for Ireland	www.internationalfundforireland.com
	The Irish Exporters Association	www.irishexporters.ie
Useful contacts	Teagasc	www.teagasc.ie
	Irish government information and services	www.basis.ie
	Guide to starting your own business in Ireland	www.startingabusinessinireland.com
	Food Safety Authority of Ireland	www.fsai.ie
	Cork Business Innovation Centre	www.corkbic.com
	Dublin Business Innovation Centre	www.dbic.com
	Northern Ireland Business Innovation Centre	www.noribic.com
	South Eastern Business Innovation Centre	www.sebic.com
	Western Business Innovation Centre	www.westbic.com
	Department of Agriculture and Food	http://www.agriculture.gov.ie
	European Food Safety Authority	http://www.efsa.eu.int
	European Commission Food Safety	http://europa.eu.int/comm/food/index_en.htm

Disclaimer

This is intended as a guide only. It was prepared in good faith and all efforts have been made to ensure that it is correct at the time of printing. Legal responsibility for safe food remains the responsibility of the food producer.