Auto Repair Business Plan

Spree Motor Works

DOCUMENT GUIDE

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Berlin auto repair workshop business plan 3 October 2026 Version 1.0

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Reading this business plan

A proposed Berlin vehicle workshop for owner and funding review. All commercial estimates require validation. The financial group at the end integrates verified EUR model v1.0 for January 2027 to December 2029. Downside cash is unfunded; commitments require confirmed finance and approvals.

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01 / OVERVIEW

Executive summary

Spree Motor Works Berlin planning case

The proposal

Spree Motor Works is a proposed independent vehicle maintenance and repair workshop in Berlin Reinickendorf. The working name, exact site and GmbH formation remain unconfirmed. Two employed mechanics and an owner who also works as a qualified technician will deliver servicing, diagnostics and mechanical repairs. A half time service advisor handles booking, approvals and release. The plan is for January 2027 to December 2029 in euros.

Why it can work

The proposition is written estimates, photo evidence, permission before additional work and an agreed collection time. Customers are private drivers and small business fleets with out of warranty vehicles. Demand is a hypothesis, not an observed booking pipeline. Proceed only after craft eligibility, premises suitability, priced equipment quotes and funding are confirmed. Base 2027 revenue is EUR 559,298, EBITDA EUR 137,245 and net profit EUR 86,138. Proposed funding of EUR 190,000 leaves EUR 53,360 opening cash. Downside minimum cash is EUR -19,090, requiring additional committed funds or revised commitments before launch.

Key fact	Business input
Concept	Berlin independent maintenance diagnostics and repair
Team	Owner technician, two mechanics and 0.5 advisor
Proposed funding	€190,000 equity and loan combined
Scope	January 2027 to December 2029 EUR
Decision	Conditional on eligibility evidence and downside funding

02 / BUSINESS

Business details

Spree Motor Works Berlin planning case

Business activity

One workshop is planned, with three productive technicians and three vehicle bays. No body painting, collision claims management, roadside recovery or traction battery repair is included. The service area is a practical 20 minute drive around a future Reinickendorf site. The owner identity, shareholders, address and name clearance are pending.

Business detail	Information
Working name	Spree Motor Works clearance pending
Location	Reinickendorf Berlin exact site pending
Structure	GmbH planning convention
Owner	Identity qualifications and shareholdings pending
Activity	Maintenance diagnostics mechanical repair
Premises	Three bays approximate 250 square metres
Opening	January 2027 assumption
Hours	Monday Friday 08:00 to 17:00
Currency	EUR net of VAT in profit statements

Planning status

A GmbH is the modelling convention, allowing separate owner salary and company profit. Incorporation, share capital and managing director social insurance status require German professional advice. No registration or loan approval is asserted.

03 / STRATEGY

Business concept and objectives

Spree Motor Works Berlin planning case

Our concept

Open Monday to Friday 08:00 to 17:00 with appointments and protected lunch coverage. Technicians have 40 paid hours each week. The forecast converts only 70 percent of paid technician hours to billable work, allowing leave, administration, parts delays, training and rework. The owner combines management with technical work.

First year priorities

First year priorities are to build repeat bookings, maintain repair approval records and establish a reliable parts supply. Measure billed hours, return repairs, quotes converted, jobs completed and cash weekly. The mature demand hypothesis is 180 jobs per month, reached over nine months. Demand beyond available billable hours is not recognised as sales.

Objective	Measure	Review date
Validate demand	30 driver interviews and paid trials	Before lease
Build bookings	Track quote conversion and jobs weekly	First quarter
Safety	Critical work second person check	Every job
Cash	Compare actual cash to funding buffer	Weekly

04 / STRATEGY

Business model canvas

Spree Motor Works Berlin planning case

Scope and evidence

Partners are parts wholesalers, licensed waste handlers, diagnostic software providers, an accountant and an inspection organisation. Activities are diagnosis, quoting, approved repair, parts ordering and quality checks. Resources are qualified technical leadership, three bays, tools and a booking system. Value is transparent repair scope and dependable communication.

<table>
<tr><td rowspan="2">Partners
Parts wholesalers, waste collector, accountant, inspection partner</td><td>Activities
Diagnose, quote, approve, repair and quality check</td><td rowspan="2">Value proposition
Written scope, evidence and collection updates</td><td>Relationships
Vehicle history and consent based reminders</td><td rowspan="2">Customers
Nearby out of warranty private owners and small fleets</td></tr>
<tr><td>Resources
Three bays, qualified lead, two mechanics, advisor and tools</td><td>Channels
Local search, phone appointments, referrals and fleet trials</td></tr>
<tr><td colspan="2">Revenue
Billed labour hours plus resold parts</td><td colspan="3">Costs
Payroll, parts, rent, diagnostics and waste disposal</td></tr>
</table>

Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Relationships use service reminders with consent and recorded vehicle history. Channels are local search, direct appointment bookings, referrals and fleet outreach. Private owners are the priority segment, small fleets secondary. Revenue combines labour hours and resold parts. Main costs are wages, parts, premises, waste handling and diagnostic subscriptions. Fleet credit is limited until collections evidence exists.

05 / STRATEGY

SWOT and longer term goals

Spree Motor Works Berlin planning case

SWOT assessment

Strengths are a narrow service scope and a visible approval process. These are intended practices, not proven reputation. Weaknesses are owner dependence, an untested customer base and a fixed payroll commitment. Opportunities include out of warranty servicing and customers seeking clear repair documentation. Threats include price comparison, technician scarcity and parts delays.

Years three to five

Do not add a second site before the first has positive cash after debt service for twelve consecutive months. Add electrical diagnostic capability only after certified training and insured scope are confirmed. Track lost inquiries to identify a useful specialisation rather than expanding because vehicles are changing.

Planning area	Evidence or target	Action
Strengths	Narrow scope and approval records	Trial the documented process
Weaknesses	Unproven demand and owner dependency	Validate jobs and technical cover
Opportunities	Out of warranty and fleet repairs	Run paid fleet trials
Threats	Parts delays staff and comparison	Dual suppliers and insured scope

06 / STRATEGY

TOWS strategy matrix

Spree Motor Works Berlin planning case

Scope and evidence

SO use the narrow offer and approval process to approach local fleet operators with standard service records. WO overcome an unproven customer base through paid trials and referrals, funded within the monthly marketing allowance. ST document diagnosis and warranty limitations to defend against price comparison. WT control stock and decline work outside technical or insurance scope.

SO Use documented repairs to win paid local fleet trials	WO Validate demand before lease with interviews and paid trials
ST Explain diagnosis and approved scope to reduce price disputes	WT Limit stock and reject uninsured or unqualified work

Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Priority action	Budget and model input	Owner	Measure and date
Confirm technical lead	Payroll driver	Owner	Before lease
Test demand and suppliers	€600 monthly marketing	Owner advisor	Before launch

The first priorities are to confirm a qualified technical manager, validate at least two parts sources and test booking conversion before signing an unconditional lease. Review billed hours and customer acquisition cost weekly during the first quarter. Do not reduce technical payroll below safe coverage to conceal weak demand.

07 / STRATEGY

Owner and management

Spree Motor Works Berlin planning case

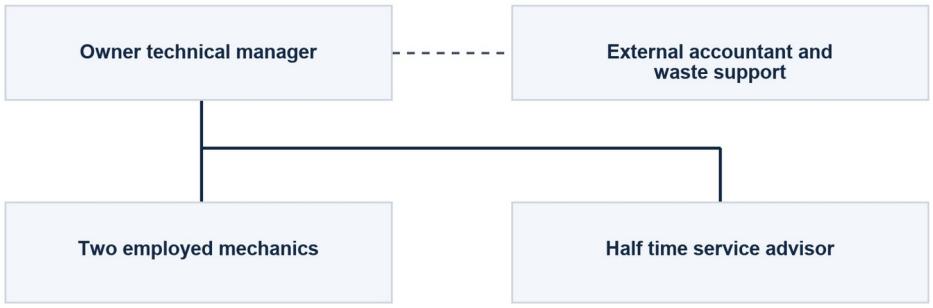
Ownership and experience

The owner is proposed as working technical manager, but no credentials or experience have been provided. Confirm eligibility for the Handwerksrolle and any required Meister or recognised equivalent before opening. If the owner cannot qualify, a qualified employed manager and revised payroll would be needed.

Management responsibilities

Two employed mechanics report to the owner. The half time advisor reports directly to the owner and manages approvals, not technical signoff. The accountant and waste specialist are external support with dashed lines in the chart. The owner authorises supplier payments and checks daily bank and job records. Technical cover during absence must be contracted before launch.

Responsibility	Accountable person	Coverage
Technical signoff	Owner qualified manager	Absence cover pending
Repair work	Two employed mechanics	40 paid hours each weekly
Bookings approvals	Half time advisor	20 paid hours weekly
Financial controls	Owner and accountant	Monthly accounts



Solid lines report to owner. Dashed line is external support. All roles proposed.

Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

08 / PEOPLE

Owner and key personnel profiles

Spree Motor Works Berlin planning case

Relevant background

Owner profile information is outstanding: identity, ownership, technical qualification, German craft registration eligibility, management experience, driving licence, available time and personal commitments. This plan does not invent a founder biography. Background verification and written role descriptions precede hiring.

Other owners and shareholders

Mechanics need documented competence in the launch vehicle range, safe lifting, diagnostic evidence and approved repair routines. The advisor needs estimate administration, vehicle handover and recordkeeping skills. External tax and payroll support should understand workshop inventory and managing director status.

Profile field	Details
Owner identity	Pending
Technical qualification	Pending verification
Craft eligibility	Handwerksrolle review required
Ownership	Pending
Management experience	Not provided
Time commitment	40 paid hours technician manager
Salary	€4,000 gross monthly
Advisor	External professional appointments pending

09 / MARKET

Target customers

Spree Motor Works Berlin planning case

Priority customers

Prioritise private drivers with out of warranty petrol, diesel and conventional hybrid vehicles who value repair explanations and can reach the workshop easily. Their purchase occasions are routine service, fault diagnosis, brake and suspension work. Restrict high voltage work until competence and insurance are confirmed.

Purchase occasions

Small business fleets of two to twenty vehicles are secondary. They need booked downtime and invoices by vehicle. Offer a paid trial rather than assuming contracted demand. Fleet work should be capped until payment behaviour is established because the base model assumes only three receivable days.

Customer group	Purchase occasion	Offer
Private drivers	Scheduled maintenance and faults	Approved scope and price
Small fleets	Downtime and record needs	Paid trial with credit limit
Excluded work	Collision and battery packs	Refer to qualified specialist

10 / CUSTOMER STRATEGY

Segmentation targeting and positioning

Spree Motor Works Berlin planning case

Scope and evidence

Segment by vehicle age, repair need, access and downtime cost. Target nearby out of warranty owners first because they match the mechanical offer and collection on release. Target small fleets second under approved credit limits. Exclude bodywork and battery pack work from the launch offer.

Segment	Target	Position
Vehicle age, repair occasion, access and downtime cost	Private out of warranty owners first; small fleets second	Approved repair scope and clear collection communication

Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Segment	Needs and reach	Demand and economics	Priority and rationale
Private drivers	Routine repairs nearby	Cash collection on release	Primary
Small fleets	Vehicle records and downtime	Approved credit limits	Secondary
Battery collision work	Excluded technical scope	No forecast revenue	Refer

Position as a workshop that explains the fault, confirms the price before repair and records the result. Proof must come from actual estimate records, repair completion and feedback. No market survey or competitor service rating has been invented. The model has a proposed labour rate of EUR 95 per hour excluding VAT.

11 / CUSTOMER STRATEGY

Value proposition canvas

Spree Motor Works Berlin planning case

Scope and evidence

Customer jobs are to keep a vehicle safe, solve an uncertain fault and plan downtime. Pains are unexpected add on charges, unclear diagnoses and missed collection times. Gains are understandable options, a reliable vehicle and a record of completed work. Interviews are still needed to rank these needs.

Customer profile	Value map
Customer jobs Safe vehicle clear fault and planned downtime	Products Maintenance diagnostics mechanical repairs
Pains Surprise costs unclear faults and delayed collection	Pain relievers Estimates consent gates and delay updates
Gains Approved price dependable vehicle and useful record	Gain creators Quality checks itemised invoice service history

Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

The value map is a written diagnostic scope, photo evidence where useful, approval gates and collection updates. These relieve uncertainty and support the next maintenance decision. The workshop will not promise same day repair where parts availability is unknown. Track rejected estimates and delayed jobs to improve the offer.

12 / MARKET

Market size and trends

Spree Motor Works Berlin planning case

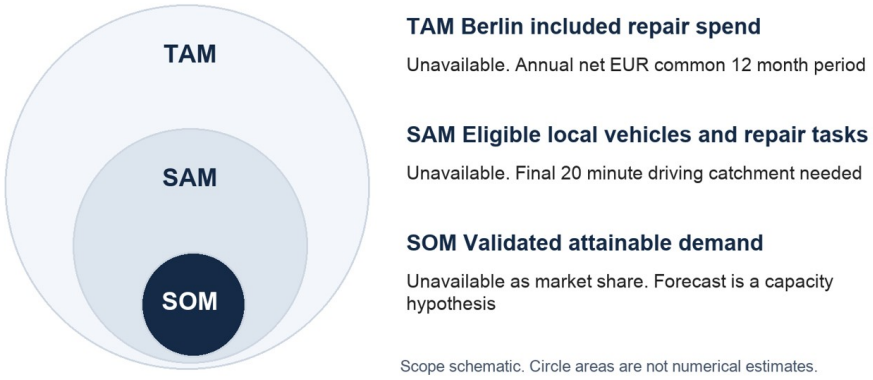
Market scope and trends

TAM is annual net spending on the included repair and maintenance services in Berlin. SAM is the subset in the actual driving catchment and vehicle scope. SOM would require validated demand, capacity and conversion evidence. Neither TAM nor SAM has a supported euro estimate. Forecast revenue is a capacity constrained operating hypothesis and cannot establish market share.

Sizing method

For sizing, obtain dated registered vehicle counts in the final catchment, eligible vehicle shares, annual repair frequency and spend excluding VAT. Multiply common period inputs and disclose overlap. Official Berlin Brandenburg statistics report 39,388 newly registered passenger cars with alternative drives in 2025, up 7.0 percent; this is a trend indicator, not repair demand or total fleet size.

Market scope	Annual net value	Calculation and evidence
TAM Berlin category	Unavailable	Vehicle count x annual category net spend
SAM site catchment	Unavailable	Eligible vehicles x repair frequency x net spend
SOM attainable demand	Unavailable as share	Forecast requires validation; no market share claim



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

13 / MARKET CONTEXT

PESTLE analysis

Spree Motor Works Berlin planning case

Scope and evidence

Political craft registration and local premises decisions affect opening. Economic wage, rent and parts exposure determine contribution and fixed cost risk. Social trust depends on consent and clear estimates. Technological diagnostic subscriptions and vehicle electrification affect capability and training.



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Legal craft eligibility, VAT, consumer repair terms, employee protection and data protection require verification. Environmental oil, fluids, batteries and tyre disposal need documented licensed collection. The six panel visual identifies the evidence or assumption, response and relevant economic driver.

14 / MARKET

Local demand and evidence

Spree Motor Works Berlin planning case

Catchment and demand

No bookings, customer interviews or site counts have been collected. Before a lease, interview thirty eligible drivers, five fleet managers and three potential referral partners. Record vehicle types, last repair purchase, travel tolerance and response to a written estimate process. These are research targets, not achieved results.

Evidence	Finding	Date
Official context	2025 alternative drive registrations	Reviewed 3 Oct 2026
Customer interviews	30 drivers 5 fleets planned	Before lease
Competitor offers	10 comparable workshops planned	Before lease



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Planning status

Compare three premises and survey ten nearby workshop offers. Gather labour rates, VAT basis, diagnostic fees, availability and warranty terms from dated public offers or written quotes. Use actual inquiry conversion and billed hours from paid trials to revise the opening demand share. Do not infer jobs from traffic alone.

15 / MARKET

Competitors and positioning

Spree Motor Works Berlin planning case

Local alternatives

Customer alternatives include authorised dealers, independent garages, national workshop chains and specialist diagnostic shops. Each differs in vehicle scope, convenience and documentation. No named competitor price or quality claim has been verified for the unselected site.

Our position

The proposed advantage is clear approval and communication, not a claim to be cheapest. Once the site shortlist is available, compare equivalent maintenance and diagnostic tasks. Record net and gross prices, included consumables, warranty and booking delay. Recalculate conversion assumptions if the market already offers the same benefit.

Competitor	Offer and price	Difference
Authorised dealers	Scope and prices uncollected	Compare identical job
Independent garages	Local offers uncollected	Approval and communication
Workshop chains	Public packages need scope check	Record VAT and inclusions

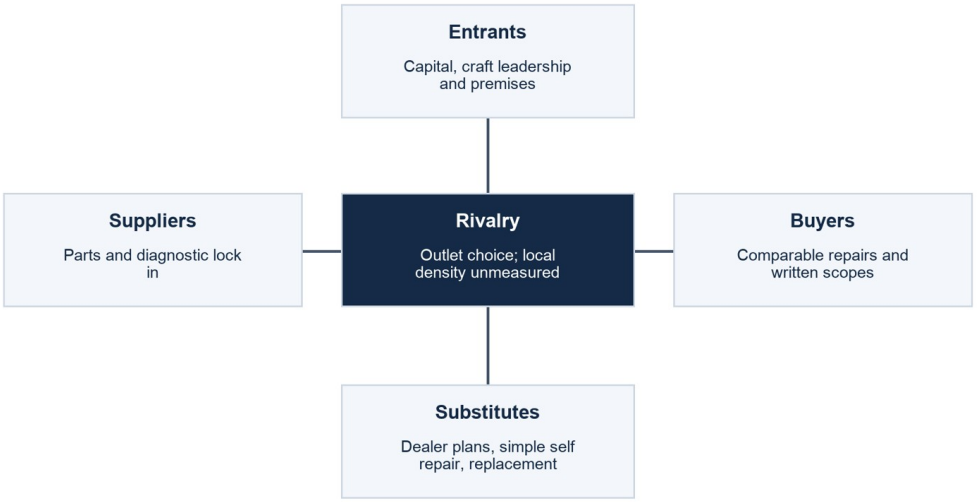
16 / COMPETITIVE STRATEGY

Porter five forces

Spree Motor Works Berlin planning case

Scope and evidence

Rivalry is provisionally high because customers can compare multiple repair outlets, but local density remains unmeasured. Buyer power is meaningful for planned maintenance, while urgent faults increase the value of reliable scheduling. Supplier power rises where diagnostic systems or specialised parts have few substitutes.



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Force	Pressure	Evidence	Business response
Rivalry	Provisional high	Outlet types; local count pending	Written scope and communication
Buyer power	Moderate	Comparable tasks; interview pending	Clear quotes and consent
Supplier power	Moderate high	Diagnostic lock in; quotes pending	Dual source parts
Entrants	Qualified entry	Craft registration official source	Confirm eligibility
Substitutes	Moderate	Dealer plans self repair replacement	Focus safe useful repairs

Entry requires capital, qualified technical leadership and suitable premises. Substitutes include dealer service plans, self repair for simple tasks and replacing rather than repairing a vehicle. Responses are written diagnosis, dual suppliers, limited credit and a narrow scope. The diagram puts rivalry at the centre; ratings are qualitative planning judgments.

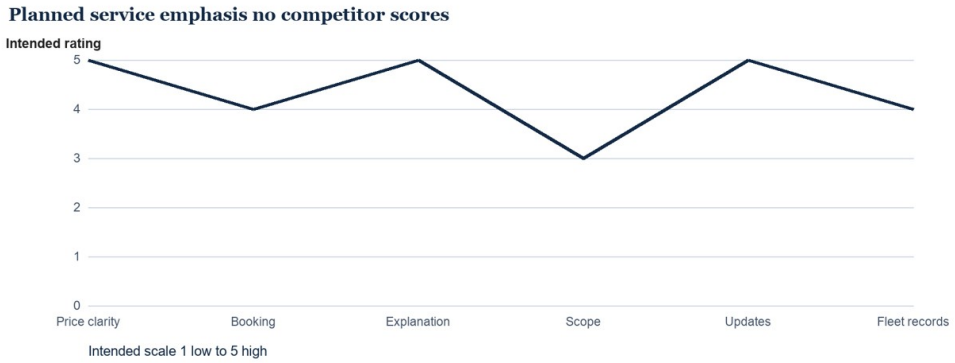
17 / COMPETITIVE STRATEGY

Strategy canvas

Spree Motor Works Berlin planning case

Scope and evidence

Compare price transparency, booking convenience, diagnosis explanation, vehicle scope, collection updates and fleet invoice reporting. Planned emphasis is high clarity and communication, with a deliberately narrower repair scope. The score chart uses a five point intended service scale; it is not customer survey evidence.



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Comparison factor	Scale anchors	Our planned score	Competitor scores
Price transparency	1 low to 5 high	5	Unavailable
Booking convenience	1 low to 5 high	4	Unavailable
Diagnosis explanation	1 low to 5 high	5	Unavailable
Vehicle scope	1 low to 5 high	3	Unavailable
Collection updates	1 low to 5 high	5	Unavailable
Fleet reporting	1 low to 5 high	4	Unavailable

Competitor scores remain unavailable and are not fabricated. Validate the chosen factors through interviews and observed offers before treating the canvas as a competitive conclusion. The cost of the intended service includes the half time advisor and paid owner time already in payroll.

18 / OPERATIONS

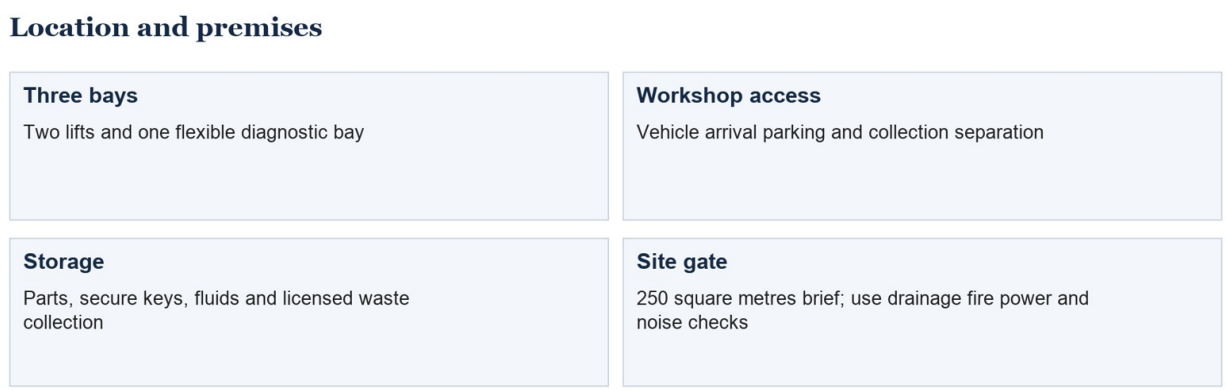
Location and premises

Spree Motor Works Berlin planning case

Site assessment

Search Reinickendorf light industrial locations with vehicle access, safe parking and a three bay layout in approximately 250 square metres. This is a space brief, not a surveyed floor area or secured lease. Rent is estimated at EUR 3,500 net monthly and deposit at EUR 10,500.

Premises input	Status or value
Three bays	Two lifts and one flexible diagnostic bay; Planning judgment; evidence pending
Workshop access	Vehicle arrival parking and collection separation; Planning judgment; evidence pending
Storage	Parts, secure keys, fluids and licensed waste collection; Planning judgment; evidence pending
Site gate	250 square metres brief; use drainage fire power and noise checks; Planning judgment; evidence pending



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Planning status

Confirm permitted workshop use, drainage and fluid storage, lift foundations, power, ventilation, fire safety, noise restrictions, access and waste collection before an unconditional commitment. Obtain a fitout quote and site specific approval path. The floor diagram is schematic and does not certify compliant dimensions.

19 / OPERATIONS

Equipment and resource plan

Spree Motor Works Berlin planning case

Equipment decisions

The EUR 80,000 net equipment and fitout allowance includes two lifts EUR 14,000, diagnostics and subscriptions setup EUR 10,000, hand tools EUR 15,000, compressor EUR 5,000, tyre and wheel equipment EUR 10,000, fitout EUR 18,000 and IT safety equipment EUR 8,000. All are estimates without supplier quotes.

Resource and quantity	Needed by	Funding and unit cost
Two lifts	Before trial	€14,000 net allowance
Diagnostic setup	Before trial	€10,000 net allowance
Hand tools	Before trial	€15,000 net allowance
Compressor	Before trial	€5,000 net allowance
Tyre wheel equipment	Before trial	€10,000 net allowance
Fitout	Before equipment	€18,000 net allowance
IT and safety equipment	Before trial	€8,000 net allowance

Operating implications

Depreciate the combined equipment allowance over sixty months for planning. The final tax and asset register may use different lives. Allocate EUR 6,000 net replacement equipment in month 24. Before procurement, compare installation, warranty, calibration, electrical requirements and software renewal costs.

20 / OFFER

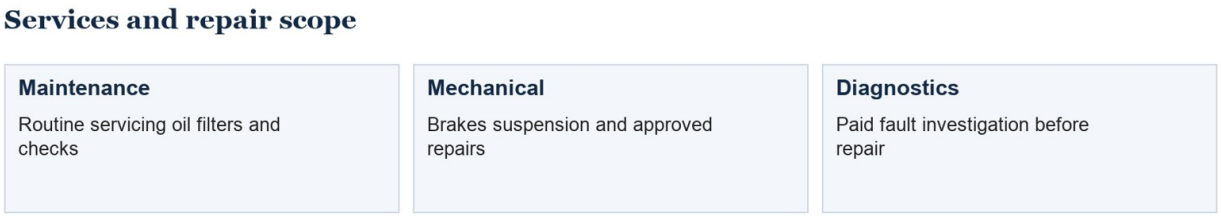
Services and repair scope

Spree Motor Works Berlin planning case

Launch services

Launch services are routine servicing, mechanical repairs, brake and suspension work, and paid diagnostics. The model represents the mix through average billed labour hours and parts per completed job, not through assumed subscriptions. Average job: 1.7 billed hours and EUR 150 net parts sale.

Category	Launch offer	Role
Maintenance	Oil filters and routine checks	Repeat service
Mechanical	Brakes suspension approved repairs	Core labour and parts
Diagnostics	Paid defined fault investigation	Evidence before repair



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Planning status

Collect vehicle details before booking and decline work outside the competence and insurance scope. No collision painting, high voltage battery pack repair or roadside recovery is included. Review job level profitability weekly so parts heavy work does not consume labour capacity at inadequate contribution.

21 / OFFER

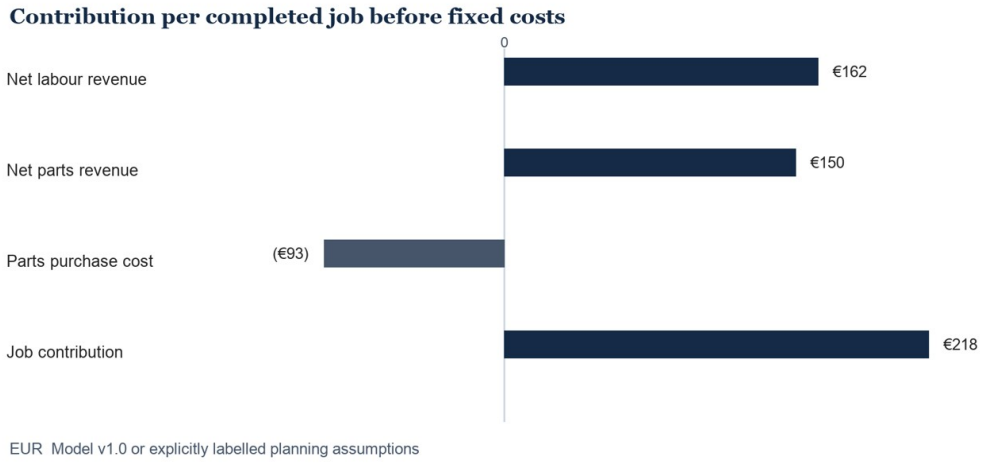
Pricing and order economics

Spree Motor Works Berlin planning case

Prices and baskets

Propose EUR 95 net per labour hour and a blended EUR 150 net parts sale per job. With 1.7 hours this gives EUR 311.50 net revenue and EUR 370.69 gross including 19 percent VAT. Parts purchase cost is 62 percent of parts sales, or EUR 93 per job. Contribution before payroll and overhead is EUR 218.50 per job.

Basket input	Amount
Net labour rate	€95 per billed hour
Net parts sale	€150 per job
Net job revenue	€311.50
Net contribution	€218.50 before payroll overhead



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Planning status

Estimates specify labour time, parts, disposal items, VAT and diagnostic scope. Obtain customer consent for additional work. Recheck effective billed hours and parts markup from real jobs. The rate and parts cost are planning inputs, not observed Berlin market prices or wholesaler quotes.

22 / OFFER

Competitor price comparison

Spree Motor Works Berlin planning case

Pricing method

Use identical service scope when comparing prices, including vehicle model, oil specification, parts quality, labour time, VAT and diagnostic depth. Our planned gross labour rate is EUR 113.05 per hour. Competitor price ranges are unavailable until dated offers are collected.

Reasons for price differences

A lower advertised package can omit diagnosis, disposal or different parts quality. Do not claim superiority without evidence. Survey at least ten relevant nearby offers before the lease decision and test whether the proposed rate is acceptable with eligible customers.

Comparable product	Our price	Competitor price range
Labour per hour	€113.05 gross	Uncollected
Average planned job	€370.69 gross	Uncollected
Diagnostic scope	Written estimate required	Uncollected
Maintenance package	Vehicle dependent	Uncollected

23 / OFFER

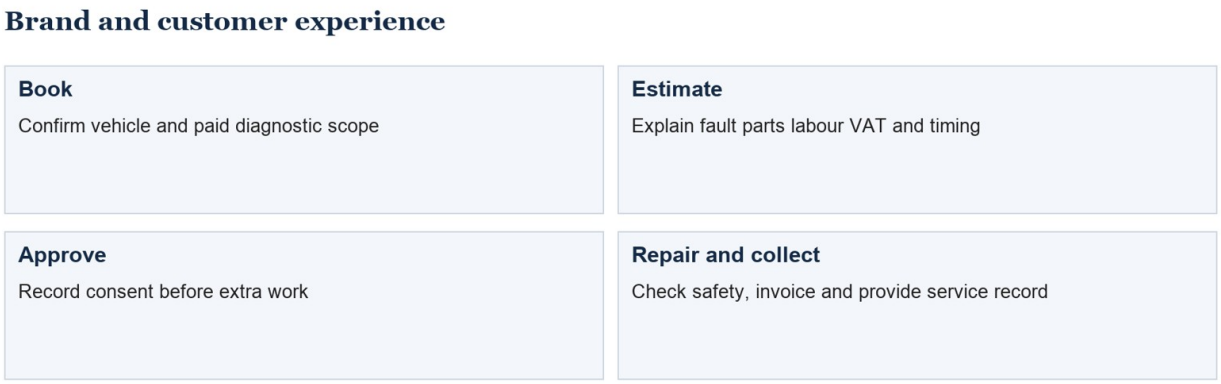
Brand and customer experience

Spree Motor Works Berlin planning case

Experience standards

The name Spree Motor Works is a working choice subject to clearance. Booking confirmation explains diagnostic fees, expected timing and vehicle handover. The advisor provides a clear estimate and obtains approval; the technician records the completed work and quality check.

Service standard	Measure	Owner
Estimate approvals	100 percent recorded target	Advisor
Safety checks	Every critical job target	Technical manager
Complaint review	Within one working day target	Owner



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Planning status

Customers receive collection instructions and an itemised invoice. Complaints are logged by vehicle and job, with owner review within one working day as a proposed service standard. Never promise outcomes the workshop cannot inspect. Updates should explain parts delays promptly.

24 / GROWTH

Sales channels and process

Spree Motor Works Berlin planning case

How we sell

Launch channels are a clear local listing, phone and web appointment inquiries, referrals and direct fleet outreach. Inquiry leads to vehicle qualification, paid diagnosis where needed, written quote, consent, repair and payment on release.

Channel assumptions

Most retail work is paid on collection. The base receivable assumption is three days, reflecting a small approved fleet share. No marketplace commission or insurance claims receivable is included. If channel fees or fleet credit grow, add them before evaluating that channel's profitability.

Channel	Offer and sales process	Costs and assumptions
Local listings	Qualified repair inquiry	Within marketing budget
Phone appointments	Vehicle and scope check	Advisor time included
Referrals	Service record and introduction	No referral fee modelled
Fleet trials	Paid pilot and approved credit	Three debtor days base

25 / GROWTH

Launch marketing

Spree Motor Works Berlin planning case

Before opening

Preopening legal training and launch costs share the EUR 18,000 net preopening expense envelope, which includes three months estimated rent. Obtain itemised quotes before relying on the envelope. Ongoing marketing is EUR 600 net per month in Base and Downside and EUR 700 in Upside.

Opening activity

Use accurate service descriptions, referral leaflets with local partners and small test advertising budgets. Measure qualified inquiries, accepted estimates and first repair contribution rather than reach alone. Stop a paid channel when its customer acquisition cost cannot be recovered from realistic contribution and retention.

Activity	Timing	Budget	Measure
Local listing	Before launch	€600 ongoing monthly envelope	Qualified inquiries
Referral material	Launch month	Within envelope	Accepted estimates
Test advertising	First quarter	Within envelope	Acquisition cost
Fleet outreach	After trial	Advisor time	Paid trial jobs

26 / GROWTH

Retention and ongoing sales

Spree Motor Works Berlin planning case

Repeat business

Record service history with consent and send timely reminders for appropriate maintenance. No loyalty discount or subscription revenue is assumed in the forecast. A second visit should follow a reliable repair and useful record, not an unsupported retention claim.

Sales experiments

Test fleet trial accounts and referral prompts after the first sixty days. Measure repeat jobs, billed hours, rework and debtor days. Keep the model's base annual volume growth at four percent until evidence supports a change; this is a planning assumption rather than contracted recurring sales.

Action	Measurement	Decision rule
Service reminders	Consent and return jobs	Review monthly
Fleet paid trials	Margin and debtor days	Limit credit
Referral prompts	Accepted estimates	Keep profitable channels

27 / OPERATIONS

Daily operations and suppliers

Spree Motor Works Berlin planning case

Operating routine

Start with bay safety checks and job prioritisation. Inspect incoming parts against vehicle identifiers, isolate unsafe equipment and keep quote approvals linked to jobs. A second technician checks critical safety work before release. End with stock, open jobs, cash and keys reconciliation.

Supplier and purchase	Lead time and credit days	Backup
Parts wholesaler A	15 credit days assumption	Wholesaler B
Diagnostic support	Subscription renewal quote pending	Specialist referral
Waste collector	Licensed route quote pending	Alternate licensed supplier



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Planning status

Seek two parts wholesalers, a specialist fallback source, a licensed oil and hazardous waste collector and diagnostic subscriptions. Supplier credit is assumed at fifteen days, not agreed. Opening inventory is EUR 8,000 net and ongoing stock twenty days of parts cost. Confirm return policies to limit obsolete stock.

28 / OPERATIONS

Sustainability practices

Spree Motor Works Berlin planning case

Planned practices

Segregate used oil, filters, fluids, batteries and tyres; use licensed collection and retain transfer records. Protect drainage and use spill kits. Repair rather than replace only where safe and justified. Measure parts returns, disposal cost and energy per job from actual operation.

Measurement and responsibilities

The owner checks monthly waste and utilities records. Ongoing waste maintenance and consumables are EUR 500 net monthly in Base, with EUR 650 utilities. These budgets do not establish compliant permits or negotiated disposal rates. Training and collection quotes precede opening.

Practice	Measure and target	Owner and review
Oil and fluid segregation	Licensed transfer records	Owner monthly
Spill prevention	Daily bay check	Technicians
Parts returns	Track rejected and obsolete parts	Advisor weekly
Utilities	Energy per completed job	Owner monthly
Safe repairs	Critical work signoff	Technical manager

29 / OPERATIONS

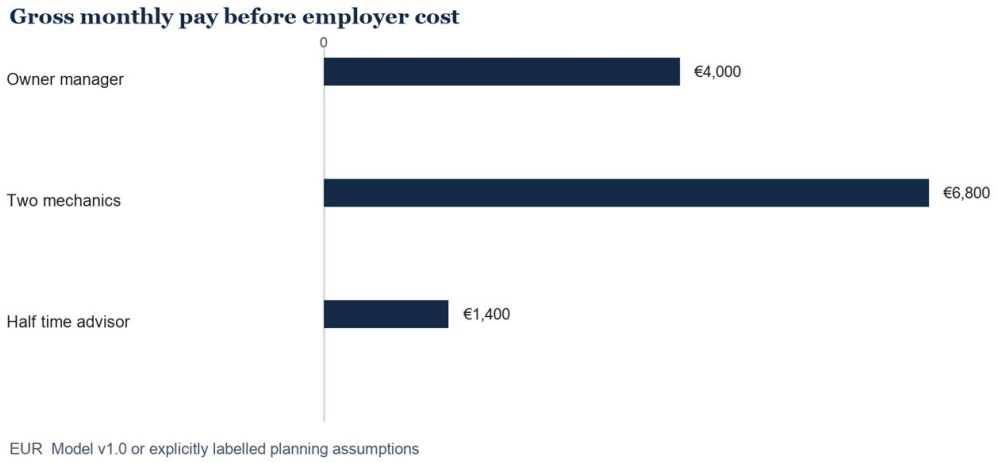
Staffing and training

Spree Motor Works Berlin planning case

Coverage and training

Paid team: owner technician manager EUR 4,000 gross monthly; two mechanics EUR 3,400 each; half time advisor EUR 1,400. A 23 percent employer cost allowance produces EUR 15,006 monthly payroll before annual escalation. Owner pay is an operating expense, not a dividend or cash balancing item.

Role	Paid hours	Monthly cost
Owner technician manager	40 hours weekly	€4,000 gross monthly
Two employed mechanics	80 hours weekly combined	€6,800 gross combined
Half time advisor	20 hours weekly	€1,400 gross monthly



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Planning status

Three technicians at 173.33 paid hours monthly and 70 percent billable productivity create 364 billed hours, or about 214 jobs at 1.7 hours each. Demand is capped at this technician capacity. The owner technical contribution requires management tasks to fit the productivity allowance. Verify leave cover, safe staffing and high voltage training needs.

30 / PEOPLE

Staff skills and fair work

Spree Motor Works Berlin planning case

Experience and qualifications

Before hiring, verify qualifications, competence on supported vehicles and craft leadership arrangements. Pay training time and document safe lifting, diagnostics, electrical isolation and hazardous materials handling. High voltage battery work remains excluded pending certified capability.

Fair work practices

Use written contracts, lawful working hours, paid leave and payroll advice. The forecast wages and 23 percent employer allowance are planning assumptions rather than a statutory payroll calculation. Recheck managing director treatment and applicable collective arrangements before confirming employment costs.

Role	Required experience and skills	Training and qualifications
Owner	Craft eligibility technical leadership	Verification pending
Mechanics	Diagnostics safe lifting supported vehicles	Paid training
Advisor	Estimates records customer consent	Systems training
All staff	Safety data and waste handling	Before trial

31 / OPERATIONS

Legal and insurance requirements

Spree Motor Works Berlin planning case

Applicable requirements

Berlin guidance states that an independently operated regulated craft must register in the Handwerksrolle. Kraftfahrzeugtechniker eligibility and qualified management must be confirmed through the Chamber of Crafts. This is separate from business registration, incorporation and site permissions. No eligibility or approval is asserted.

How requirements will be met

Review repair terms, customer consent, VAT invoices, privacy, employee safety and hazardous waste obligations with qualified local advisors. Seek public liability, vehicle custody and testing cover, employer related cover and property interruption insurance. Confirm that driving customer vehicles and every repair scope are covered.

Requirement or cover	Action and owner	Evidence and status
Handwerksrolle	Confirm manager eligibility	Not secured
Business registration	Local incorporation advice	Pending
Premises	Use fire drainage noise approval	Site pending
Insurance	Custody liability test driving scope	Quotes pending
Employees	Contracts payroll safety	Advice pending
Waste and privacy	Document collection and lawful records	Systems pending

32 / OPERATIONS

Opening roadmap

Spree Motor Works Berlin planning case

Opening sequence

October to December 2026 is an illustrative preparation sequence: verify technical leadership and interviews; shortlist premises and approvals; obtain quotes and finance terms; then fitout, hire and trial safe workflow. January 2027 is the model start, not a secured opening date.

Requirement	Owner	Status
Eligibility premises funding	Owner with advisors	All pending
Equipment training and trial	Technical manager	After approvals



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Planning status

Release launch only when registration, premises permissions, equipment testing, insurance, payroll, approved funding and parts arrangements are documented. A delay requires a model refresh including extra rent and wages; it cannot be treated as costless. The current downside increases equipment and preopening costs but does not model a delayed calendar.

33 / MANAGEMENT

Risks and management actions

Spree Motor Works Berlin planning case

Management priorities

Main risks are unproven demand, owner eligibility, premises approval, fixed payroll, parts margin and delayed cash collection. Each has a specific gate: qualified manager before lease, approved workshop site, supplier quotes and credit controls, and funded downside cash before commitments.

Risk	Early warning	Response
Weak demand	Below 100 jobs monthly	Reassess offer and funding
Eligibility	No qualified leader	Do not open
Parts cash	Stock or debtor days grow	Limit credit and order by job
Safety rework	Repeat safety repair	Pause and investigate
Funding	Negative case cash	Committed facility before launch

Operating implications

Track jobs and billed hours weekly. Trigger review below 100 monthly jobs or above seven debtor days, and investigate every repeat safety repair. Maintain secondary suppliers and stop work outside insured competence. Do not extend fleet credit to compensate for weak retail demand.

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Research and evidence

Spree Motor Works Berlin planning case

Evidence notes

Official sources reviewed on 3 October 2026: Berlin Handwerksrolle registration guidance, German VAT law section 12 and Berlin Brandenburg alternative drive registration statistics for 2025. These support regulatory context and technology trends. They do not establish site demand, prices, founder qualifications or supplier terms.
R1 https://service.berlin.de/dienstleistung/329439/
R2 https://www.gesetze-im-internet.de/ustg_1980/__12.html
R3 https://www.statistik-berlin-brandenburg.de/presse/2026/08-kfz-neuzulassungen-2025-berlin-zahl-leichter-anstieg-bei-alternativen-antrieben/

Evidence	Source and date	Used in
Craft registration	Berlin service 329439 3 Oct 2026	Eligibility gate
VAT	UStG section 12 3 Oct 2026	19 percent input
Vehicle trend	Berlin Brandenburg 2025 report	Technology context
Auto repair model	Local XLSX design builder reviewed	Mix and capacity inspiration
Commercial inputs	Author assumptions 3 Oct 2026	No observed demand

Operating implications

Financial references inspected were content/model-templates/auto-repair/auto-repair.xlsx, design.md and builder.py. Service mix, parts economics and technician capacity concepts informed a rebuilt single workshop model. The seven year chain DCF was not imported. All wages, demand, premises costs and funding are explicitly planning assumptions.

35 / APPENDIX B

Quotes and assumptions

Spree Motor Works Berlin planning case

Outstanding inputs

Outstanding evidence is dated premises and fitout quotes, equipment specifications, parts trade terms, disposal contracts, payroll treatment, technical qualifications, insurance scope and lender commitments. Confirm the customer and competitor evidence before making an unconditional investment decision.

Input	Reference or quote	Status
Premises	No signed lease or quote	Pending
Equipment parts	No dated supplier quotes	Pending
Payroll technical manager	Eligibility and employer cost	Pending
Insurance waste	Scope and service pricing	Pending
Loan equity	No commitments evidenced	Pending

Operating implications

The model is a coherent planning case, not evidence of secured funding or observed demand. Changes to wage, billable capacity, parts share, site costs or loan terms must flow through model results, charts and this document together. Keep the source code and data version with every revision.

36 / FINANCE

Startup costs and funding

Spree Motor Works Berlin planning case

Funding requirement

The model distinguishes equipment, VAT, inventory, refundable deposit and preopening expenses from the opening cash reserve. Proposed sources are EUR 90,000 equity and EUR 100,000 debt. None is secured. The reserve target is EUR 45,000, which is a funding requirement rather than an expense.

Funding source	Amount	Status
Owner equity	€90,000	Proposed
Loan	€100,000	Unapproved
Total funding	**€190,000**	**No balancing plug**
Reserve requirement	€45,000	Cash target



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Planning status

Do not insert extra debt to hide a gap. Inspect minimum forecast cash in all three cases and require a committed buffer before signing procurement and lease obligations. Negative cash represents an unfunded deficit and an operational decision, not a bank overdraft already available.

37 / FINANCE

Itemized startup costs

Spree Motor Works Berlin planning case

Startup cost basis

Startup values are unquoted estimates: EUR 80,000 net equipment, EUR 18,000 net preopening expenses, EUR 10,500 deposit and EUR 8,000 net stock. Equipment stock and preopening services are assumed to carry recoverable 19 percent VAT for conservative cash planning.

Startup use	Amount	Quote and timing
Equipment net	€80,000	Unquoted preopening
Equipment VAT	€15,200	Unquoted preopening
Preopening net	€18,000	Unquoted preopening
Preopening VAT	€3,420	Unquoted preopening
Deposit	€10,500	Unquoted preopening
Stock net	€8,000	Unquoted preopening
Stock VAT	€1,520	Unquoted preopening
Total cash uses	**€136,640**	**Unquoted preopening**
Proposed funding	€190,000	Unquoted preopening
Opening cash	€53,360	Unquoted preopening
Opening VAT credit	€20,140	Unquoted preopening

Planning status

All startup payments occur before operating month one. No VAT refund is assumed; the credit offsets future output liability. Split the expense envelope by taxable invoice and rent treatment once quotes exist. Capitalise installed equipment, retain deposit as an asset and expense training and launch costs.

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Owner personal survival budget

Spree Motor Works Berlin planning case

Personal spending and other income

An illustrative owner household budget is EUR 2,600 monthly: housing utilities 1,300, food 450, transport 250, insurance health 150 and personal contingency 450. No reliable other income is assumed. These are author selected examples, not the owner's actual finances.

Income required from the business

Owner gross salary is EUR 4,000. At an assumed 70 percent net retention the illustrative net is EUR 2,800, leaving EUR 200 budget surplus. Net retention is not a German payroll tax calculation. Obtain the actual household budget and tax treatment before relying on this affordability conclusion.

Monthly budget category	Amount
Housing utilities	€1,300
Food	€450
Transport	€250
Insurance health	€150
Personal contingency	€450
Other income	–
Net need	€2,600
Gross salary	€4,000
Net at assumed 70 percent	€2,800
Surplus	€200

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Financing terms and security

Spree Motor Works Berlin planning case

Funding gap and timing

The proposed EUR 100,000 loan charges 6.5 percent annual interest and repays equal principal over sixty operating months with no grace. Interest uses opening principal. The model excludes arrangement fees and security valuations because no lender terms exist.

Proposed security

Equipment may be offered as security subject to legal title and lender value. Personal guarantees and covenants are unknown. Confirm lender terms, committed equity and timing before startup. The model reports debt separately from payroll and retained earnings; funding never counts as revenue.

Financing detail	Proposed or confirmed terms
Principal	€100,000
Interest	6.5 percent annually
Term	60 operating months
Principal monthly	€1,667
Grace	None
Fees	Not modelled unquoted
Security	Equipment subject to lender
Guarantee	Unknown

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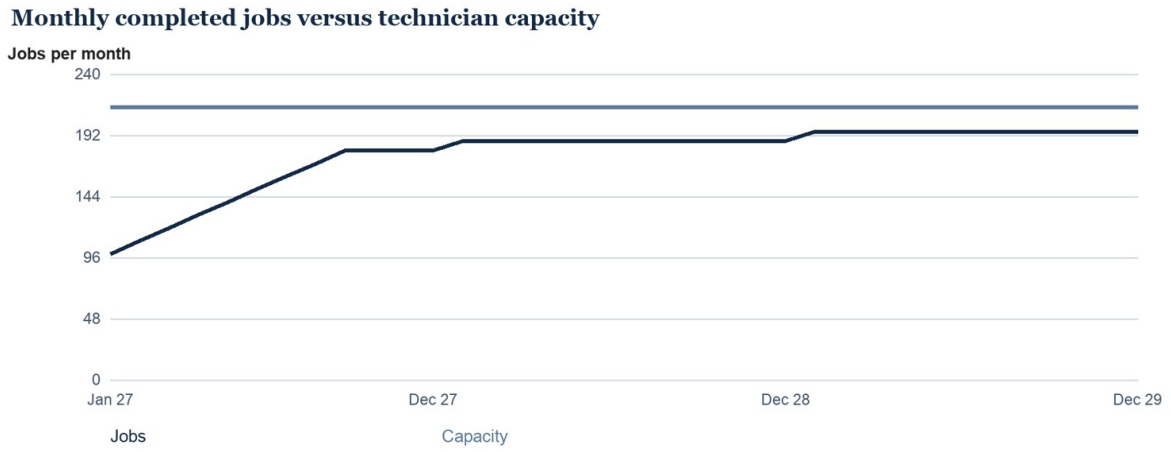
Revenue forecast and capacity

Spree Motor Works Berlin planning case

Revenue drivers

Revenue comes from completed jobs times billed labour hours and rate, plus parts sales per job. Base mature demand is 180 jobs monthly, opening at 55 percent, with nine month ramp and four percent annual demand growth. Price and cost inflation step 2.5 percent at each anniversary.

Forecast line	2027	2028	2029
Completed jobs	1,796	2,246	2,336
Net revenue	€559,298	€717,247	€764,586
Billable hours	3,052	3,819	3,972



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Planning status

The billable capacity is independently capped from three technicians, 173.33 paid monthly hours, 70 percent productivity and 1.7 billed hours per job. No sales are recognised for refused capacity. Demand evidence is outstanding, so forecasts should be tested against a booking pilot before funding.

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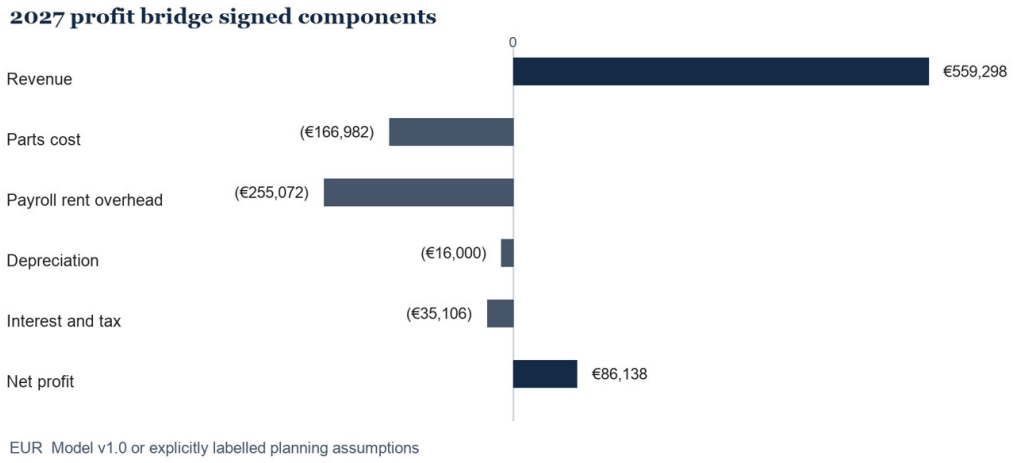
Costs and projected profit

Spree Motor Works Berlin planning case

Cost structure

Parts cost varies with jobs and blended purchase share. Payroll includes owner, two mechanics and a half time advisor. Rent, utilities, administration insurance, marketing and waste maintenance are fixed monthly costs. EBITDA excludes depreciation, debt interest and company tax.

Forecast line	2027	2028	2029
Parts costs	€166,982	€214,138	€228,271
Payroll	€180,072	€184,574	€189,188
EBITDA	€137,245	€241,661	€268,330



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Planning status

The net parts purchase share is 62 percent in Base. Monthly payroll is EUR 15,006, rent EUR 3,500 and other overhead EUR 2,750 before escalation. Depreciation is based on equipment useful life. Losses carry forward against the flat 30 percent tax provision; no refund is booked.

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Profit and loss forecast

Spree Motor Works Berlin planning case

Forecast basis

Statements use net revenue and expenses excluding recoverable VAT. Three calendar annual totals sum the thirty six monthly schedules. The preopening expense is reflected in opening retained loss and tax loss, not charged again to operating month one.

Forecast line	2027	2028	2029
Net revenue	€559,298	€717,247	€764,586
Parts cost	€166,982	€214,138	€228,271
Contribution	**€392,317**	**€503,109**	**€536,315**
Payroll owner included	€180,072	€184,574	€189,188
Rent	€42,000	€43,050	€44,126
Other overhead	€33,000	€33,825	€34,671
EBITDA	**€137,245**	**€241,661**	**€268,330**
Depreciation	€16,000	€16,100	€17,200
EBIT	**€121,245**	**€225,561**	**€251,130**
Loan interest	€5,904	€4,604	€3,304
Income tax	€29,202	€66,287	€74,348
Net profit	**€86,138**	**€154,669**	**€173,478**

Planning status

The 30 percent company tax provision is a planning proxy for combined German company taxes, not a statutory effective rate calculation. Tax is paid in the month accrued as a simplified cash convention. Owner salary is included before EBITDA. Debt principal is excluded from profit and charged in cash flow.

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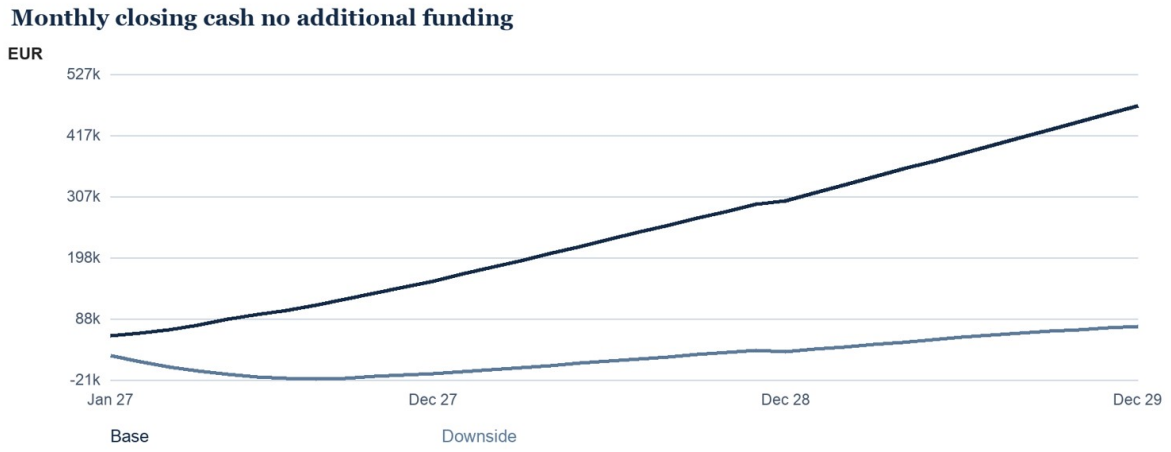
Cash flow and financial position

Spree Motor Works Berlin planning case

Cash requirements

Customer collections include VAT and changes in receivables. Supplier payments include stock purchases, input VAT and changes in payables. Payroll and debt principal are separate cash charges. Equipment VAT and initial expense VAT create an opening credit offset against monthly liabilities, without assuming refunds.

Cash measure	Model output
Opening cash	€53,360
Minimum cash	€57,413
December 2029 cash	€470,140



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Planning status

Minimum cash and ending balances follow actual model roll forwards, including month 24 replacement equipment. No rescue funding is introduced. Negative cash is a funding shortfall. The balance sheet carries cash, receivables, inventory, deposit and equipment against debt payables and owner equity plus retained results.

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Cash flow forecast months one to six

Spree Motor Works Berlin planning case

Opening cash and payment timing

Opening cash equals proposed funding less gross startup cash uses. Retail collections mostly occur on release; three receivable days represent limited fleet credit. Stock and supplier terms affect actual parts cash payment. The first six months reflect the demand ramp without reducing payroll.

Cash flow EUR	2027 M01	2027 M02	2027 M03	2027 M04	2027 M05	2027 M06
Opening cash	**€53,360**	**€57,413**	**€62,112**	**€67,970**	**€76,470**	**€87,612**
Collections	€33,028	€40,076	€43,829	€47,582	€51,335	€55,088
Supplier payments	€4,370	€10,782	€13,384	€14,505	€15,625	€16,746
Payroll	€15,006	€15,006	€15,006	€15,006	€15,006	€15,006
Rent overhead	€7,390	€7,390	€7,390	€7,390	€7,390	€7,390
Interest	€542	€533	€524	€515	€506	€497
Income tax	–	–	–	–	–	€1,897
VAT	–	–	–	–	–	€3,742
Operating cash	€5,720	€6,365	€7,525	€10,167	€12,808	€9,811
Capex	–	–	–	–	–	–
Principal	€1,667	€1,667	€1,667	€1,667	€1,667	€1,667
Closing cash	**€57,413**	**€62,112**	**€67,970**	**€76,470**	**€87,612**	**€95,756**

Planning status

Review collections and approved stock weekly. If cash falls below the required buffer, secure funding or reduce commitments before launch. Monthly VAT settlement is simplified and credits carry forward. No owner dividend is forecast.

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Cash flow forecast months seven to twelve

Spree Motor Works Berlin planning case

Cash forecast review

The second six months complete the base demand ramp. Payroll and rent remain fixed. Compare quote conversion, billable productivity and minimum cash each month with the operating assumptions. A strong sales month does not establish collection from unpaid fleet invoices.

Cash flow EUR	2027 M07	2027 M08	2027 M09	2027 M10	2027 M11	2027 M12
Opening cash	**€95,756**	**€103,260**	**€112,319**	**€122,932**	**€133,622**	**€144,691**
Collections	€58,842	€62,595	€66,348	€66,723	€66,723	€66,723
Supplier payments	€17,866	€18,987	€20,107	€20,294	€19,921	€19,921
Payroll	€15,006	€15,006	€15,006	€15,006	€15,006	€15,006
Rent overhead	€7,390	€7,390	€7,390	€7,390	€7,390	€7,390
Interest	€487	€478	€469	€460	€451	€442
Income tax	€3,549	€4,215	€4,881	€4,884	€4,887	€4,889
VAT	€5,373	€5,793	€6,213	€6,333	€6,333	€6,333
Operating cash	€9,171	€10,725	€12,280	€12,356	€12,736	€12,742
Capex	–	–	–	–	–	–
Principal	€1,667	€1,667	€1,667	€1,667	€1,667	€1,667
Closing cash	**€103,260**	**€112,319**	**€122,932**	**€133,622**	**€144,691**	**€155,766**

Planning status

Preserve monthly opening cash, net cash change and ending cash. Replacement capex enters in month 24, outside this first year table. The forecast has no overdraft plug; any negative ending cash requires action and model revision.

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Financial position summary

Spree Motor Works Berlin planning case

Balance sheet basis

The balance sheet carries equipment net of straight line depreciation, inventory, refundable lease deposit, customer receivables and any remaining VAT credit. Cash ties directly to the cash flow statement. Loan balance ties to equal monthly principal repayments.

Forecast line	2027	2028	2029
Cash	€155,766	€300,016	€470,140
Receivables	€6,672	€7,113	€7,582
Stock	€11,160	€11,897	€12,682
Deposit	€10,500	€10,500	€10,500
VAT credit	–	–	–
Equipment net	€64,000	€53,900	€36,700
Total assets	**€248,099**	**€383,426**	**€537,604**
Debt	€80,000	€60,000	€40,000
Payables	€9,960	€10,618	€11,318
VAT payable	–	–	–
Total liabilities	**€89,960**	**€70,618**	**€51,318**
Owner equity	€90,000	€90,000	€90,000
Retained earnings	€68,138	€222,808	€396,286
Total equity	**€158,138**	**€312,808**	**€486,286**
Liabilities and equity	**€248,099**	**€383,426**	**€537,604**
Difference	–	–	–

Planning status

Owner equity is the proposed cash contribution. Retained earnings start with preopening expense and roll monthly net profit. Supplier and VAT liabilities are calculated from their schedules. Asset less liability and equity differences are checked across every month and case, with no balancing entry.

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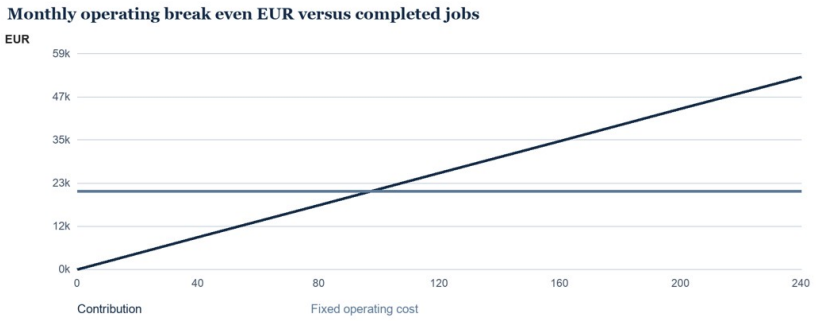
Break even and scenarios

Spree Motor Works Berlin planning case

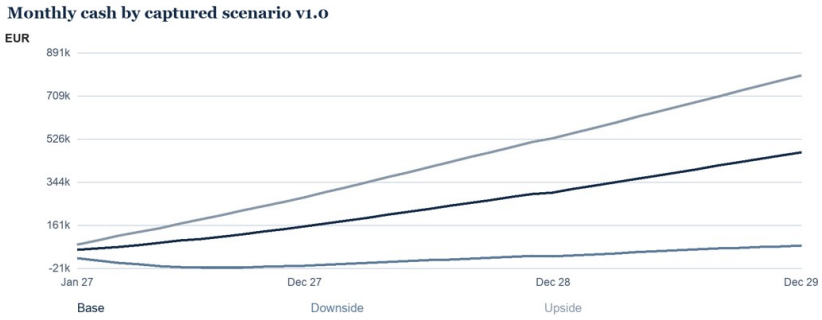
Break even and downside

Break even before depreciation debt and tax equals fixed operating costs divided by contribution per completed job. At launch Base contribution is EUR 218.50 per job and fixed operating costs EUR 21,256 monthly, indicating about 97.3 jobs monthly. This is operating break even, not cash or full economic break even.

Case	Minimum cash	Funding gap
Base	€57,413	–
Downside	(€19,090)	€19,090
Upside	€77,946	–



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029



Spree Motor Works planning assumptions or verified model v1.0 EUR 2027 to 2029

Planning status

Downside combines fewer jobs, slower ramp, lower labour price, higher parts cost, longer collections, lower supplier credit and larger startup costs while keeping headcount. Upside uses stronger demand, better productivity and labour rate. Scenario comparisons are captured v1.0 snapshots; selecting a case recalculates live schedules, but changing inputs requires refreshing saved comparisons and this document.

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Model guide and completion

Spree Motor Works Berlin planning case

Using the model

Workbook Inputs has the sole case selector and editable Base Downside Upside drivers. Operations calculates demand capacity payroll parts debt and VAT. Statements links profit cash and balance sheets. Annual and Summary link to these schedules. Scenarios contains labelled captured comparisons. Retained build_model.mjs rebuilds all outputs.

Before sharing

Before lender use, replace estimates with dated evidence and rerun the model. Confirm forecast periods, currency and version in the Word plan and model-results.json. Verify changed inputs and balance reconciliation, inspect every sheet and chart, refresh snapshot comparisons and native Word contents. The plan remains conditional until quotes, approvals and funding evidence are confirmed.

Completion item	Checked
Currency and periods	EUR Jan 2027 Dec 2029
Inputs	Editable cases blue numeric cells
Operations	Volume capacity payroll parts debt VAT
Statements	Profit cash and balance sheets linked
Scenarios	Snapshots with stale flag
JavaScript	Retained build_model.mjs
Results	model-results.json version 1.0
Input test	Labour price and month 24 capex
Word contents	Native heading fields with cached pages
Investment decision	Pending quotes approvals and committed funding