Subscription Box Business Plan

Post and Paper | Dublin | Proposed business

DOCUMENT GUIDE

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Reading the proposal

A conditional Dublin stationery subscription company. No credentials, funding, demand or premises are asserted as secured. Financial figures use an editable 36-month model. Regenerate dated comparisons and update contents after edits.

01 / OVERVIEW

Executive summary

Proposal

Post and Paper is a proposed Dublin company delivering a practical stationery subscription across Ireland from January 2027. It would sell one monthly kit, not food, cosmetics or children’s products. The concept, management team, suppliers, customer demand and funding are illustrative and unconfirmed.

Decision

Complete a paid pilot and verify supplier and fulfilment quotes before committing to scale. Retention and delivered contribution must support acquisition costs. The forecast includes owner salary, refunds, VAT and stock financing; growth is not evidence of demand.

Financial conclusion

Base revenue is EUR 270,696 in 2027 and EUR 991,595 in 2029. Year-three EBITDA is EUR 113,134 and closing cash EUR 318,090. The minimum cash and all cases must be funded before commitments; equity is proposed, not secured. Downside minimum cash is EUR (213,813) and the additional funding to retain the EUR 30,000 reserve is EUR 243,813. Launch is contingent on documented downside financing or validated cost and retention mitigations.

02 / BUSINESS

Business details objectives and milestones

Company

An Irish private trading company would curate goods in Dublin and outsource storage and dispatch to an Irish fulfilment partner. Sales are restricted to Ireland in this forecast. A founder must verify sourcing, product safety and e-commerce skills; no qualifications or track record are claimed.

Objectives

Interview 30 potential users; sell 50 pilot boxes; measure delivered cost, refunds and three renewals before launch. Require signed supplier terms, an approved cancellation flow and cash funding before scaling paid acquisition. A second product line or international expansion is outside the model.

Item	Proposed basis
Launch	January 2027 conditional
Forecast	36 months to December 2029 EUR
Customers	Adults in Ireland; monthly renewal
Governance	Ownership and director appointment pending

03 / STRATEGY

Business Model Canvas

Trading model

Customers renew monthly and are billed when their kit dispatches. Each active subscriber receives one box; new subscribers can join before a published cutoff. Customers joining later start next month. No annual advance, add-on sales or gifting income is assumed.

Post and Paper Business Model Canvas

Segments

Irish adults buying stationery for personal use; occasional gifts excluded from forecast.

Value

A practical monthly paper and writing kit with disclosed contents and easy cancellation.

Channels

Own storefront, measured paid campaigns and consented referrals.

Relationships

Dispatch updates, accessible cancellation and prompt returns support.

Revenue

Monthly dispatched boxes; no annual prepayment or breakage income.

Activities

Curation, sourcing, quality checks, replenishment and customer service.

Resources

Owner curator, coordinator, supplier stock and outsourced fulfilment.

Partners

Irish or EU suppliers, 3PL and accountant; contracts pending.

Costs

Goods, packaging, postage, 3PL, card fees, refunds, marketing and salaries.

Business Model Canvas | Proposed design and evidence limits

04 / STRATEGY

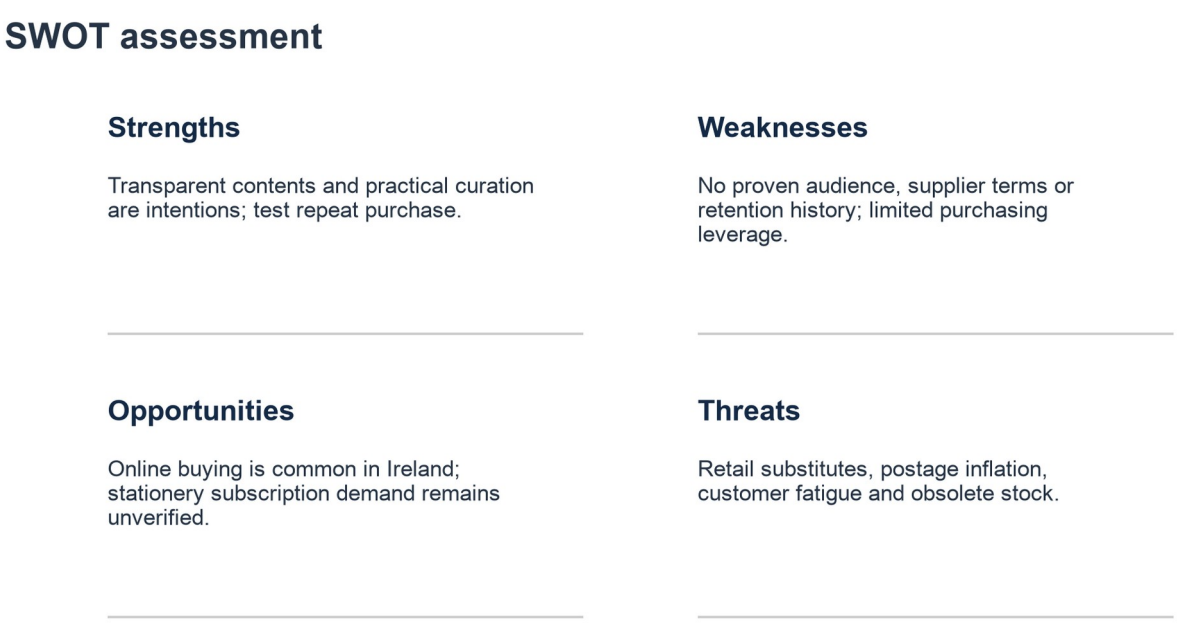
SWOT and longer term direction

Assessment

Online access reduces geographic limits but does not establish willingness to buy a stationery subscription. A narrow useful kit can reduce complexity while weakening purchasing leverage. Idle stock, high churn and shipping costs can consume the proposed reserve.

Years four and five

Consider a second kit only after six profitable months and a funded reserve. Prove repeatable sourcing and service before expansion. Retain SKU-level age and margin reports and do not assume an exit valuation.



SWOT and longer term direction | Proposed design and evidence limits

05 / STRATEGY

TOWS strategy matrix

Actions

Use the paid pilot to compare expected and actual delivery contribution. Release acquisition spend in tranches after repeat purchases. Retain cancellation reasons and stop buying a slow SKU before cash is tied up. Verify refund obligations before applying any return policy.

TOWS choices

SO transparent offer and online access

Test disclosed kits through a small paid pilot with repeat tracking.

WO no history and potential interest

Validate willingness to pay and churn before scaling acquisition.

ST useful curation and retail substitutes

Publish contents and explain value without invented competitor scores.

WT uncertain terms and stock risk

Limit purchase commitments; stop growth when contribution or cash deteriorates.

TOWS strategy matrix | Proposed design and evidence limits

06 / PEOPLE

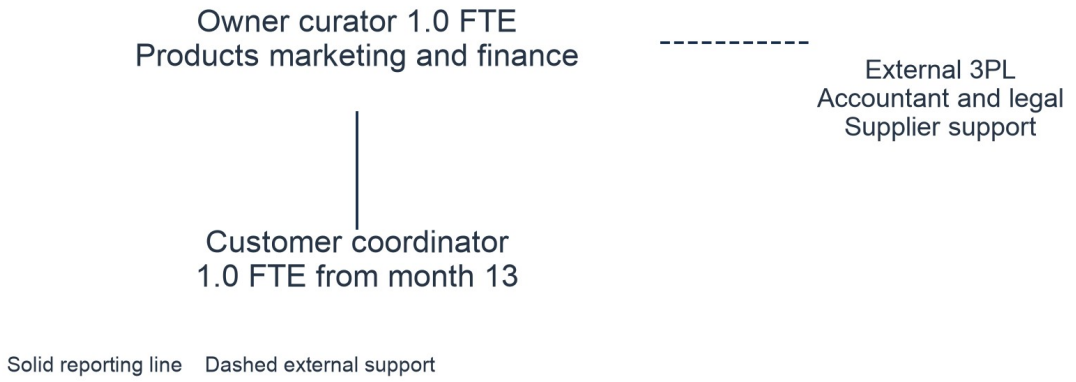
Owner management and staffing

Roles

The owner curator manages suppliers, selection, marketing and finance from launch. One full-time customer coordinator starts in month 13. External fulfilment handles physical dispatch and returns under a proposed service contract; this is not an employee counted again in payroll.

Employment

Owner gross pay starts at EUR 4,500 monthly; coordinator pay at EUR 2,800 before the annual 3% step. Employer costs use a 12% planning allowance, not an exact PRSI or pension calculation. Validate leave, pension and payroll obligations and check 2027 wage rules before hiring. The 2026 adult minimum wage is EUR 14.15 hourly according to WRC.



Owner management and staffing | Proposed design and evidence limits

07 / MARKET

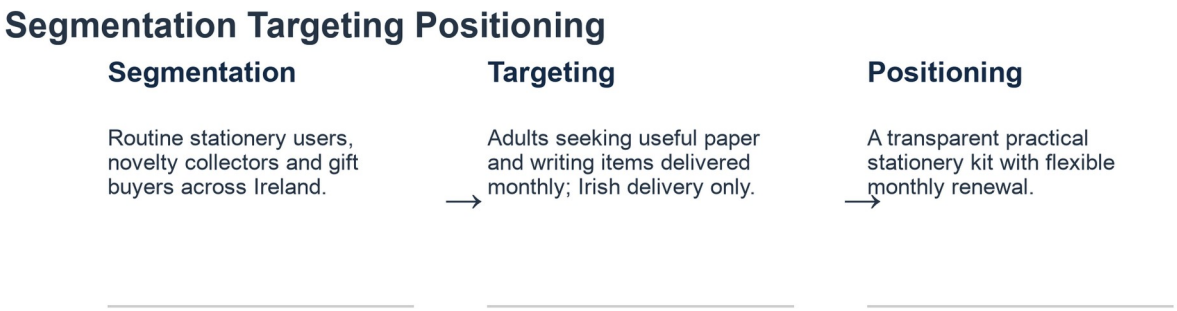
Target customers and STP

Buyers

Focus on adults already using stationery who want practical supplies and a routine. Novelty collectors and occasional gifts have different economics and are not part of the initial forecast. Use customer interviews to test contents, delivery expectations and price.

Position

Offer disclosed items and accessible monthly cancellation. Avoid claims of therapeutic effects, superior quality or environmental benefit without evidence. A customer is counted once in the monthly subscriber roll-forward.



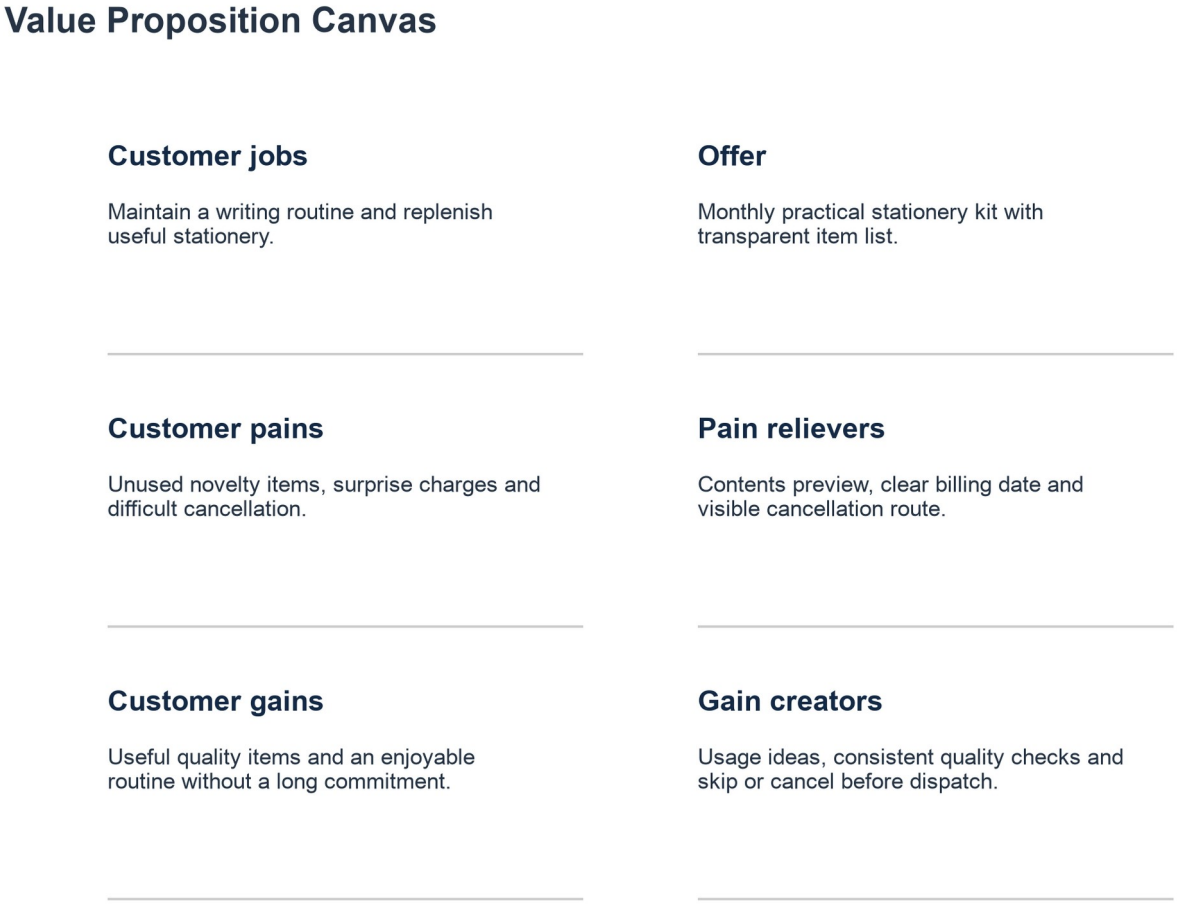
Target customers and STP | Proposed design and evidence limits

08 / MARKET

Value Proposition Canvas

Value test

Measure whether customers use the goods and choose to renew. Contents visibility and a predictable dispatch date address uncertainty; customer service must resolve billing and missing parcels. The box is discretionary, so no essential need or guaranteed retention is asserted.



Value Proposition Canvas | Proposed design and evidence limits

09 / MARKET

Market scope trends and demand evidence

Evidence

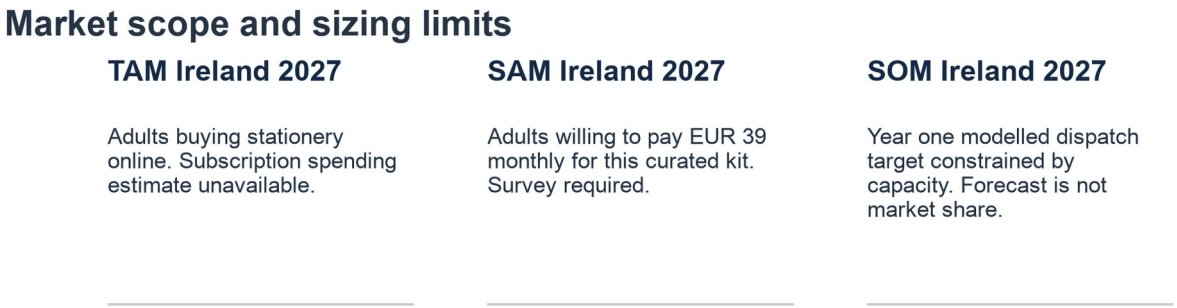
CSO's 2025 Household Digital Consumer Behaviour release reports that 85% of internet users purchased goods or services online. The denominator is internet users, not all adults, and the statistic covers all categories. It demonstrates channel use but does not size Irish stationery subscriptions.

Sizing method

No defensible TAM or SAM euro estimate is available. Define the national online stationery scope, screen survey respondents for monthly purchase intent at EUR 39, then multiply qualified buyers by annual net kit spend only after validating the sample. The 3PL limit and forecast subscriptions form an operational SOM target, not measured market share.

Pilot

Record recruitment channels, refusals, paid purchases and renewal cohorts. No customer survey, waitlist or observed sales exists today. Use confidence intervals rather than extrapolating 50 pilot buyers to the national population.



Market scope trends and demand evidence | Proposed design and evidence limits

10 / MARKET

PESTLE analysis

Operating response

Irish tax and consumer law require professional review. EU sourcing avoids assumed customs duties but requires correct VAT treatment and product documentation. Discretionary household spending can fall while postage rises. Publish only substantiated material and recycling claims.

Ireland subscription commerce PESTLE

Political	Economic	Social
EU goods and safety rules shape sourcing; keep supplier documentation.	Discretionary spending and postage affect retention and contribution.	Some buyers value a physical writing routine; interview before claiming demand.
Technology	**Legal**	**Environmental**
Reliable recurring billing, secure records and cancellation are essential.	Consumer cancellation, GDPR, VAT and product safety are launch gates.	Avoid excess packaging and unsupported green claims; audit material choices.

PESTLE analysis | Proposed design and evidence limits

11 / MARKET

Competitor and price comparison

Alternatives

Customers can buy items individually from local stationery shops, large retailers or online marketplaces, or choose digital tools. No like-for-like competitor kit or current delivered quote has been verified. Comparisons must include contents, delivery, VAT and renewal terms.

Research

Obtain five current delivered alternatives before final pricing. Compare item utility and purchase flexibility without inventing ratings. EUR 39 including VAT and standard Irish delivery is a proposed price, not a competitor-derived benchmark.

Alternative	Comparison needed
Local retail	Basket contents and travel cost
Online retail	Delivered basket and returns
Subscription kits	Renewal and cancellation terms
Digital tools	Different use case and cost

12 / STRATEGY

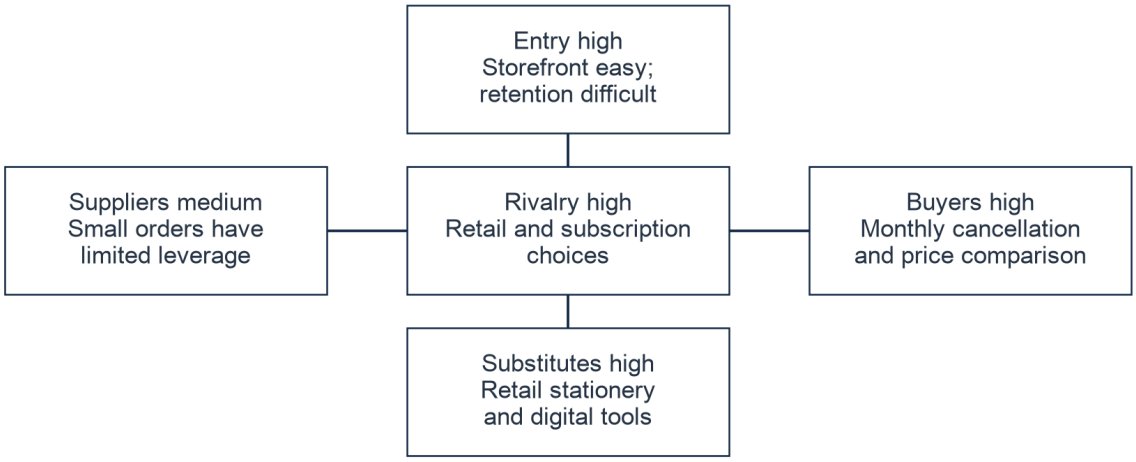
Porter five forces

Judgement

The diagram is management judgement based on low storefront barriers and broad substitutes, not a measured competitive survey.

Four responses

Entry: establish repeat sourcing and clear terms. Supplier power: obtain alternate suppliers and cap commitments. Buyer power: disclose contents and allow cancellation before dispatch. Substitutes: test practical usefulness and delivered value instead of claiming exclusivity.



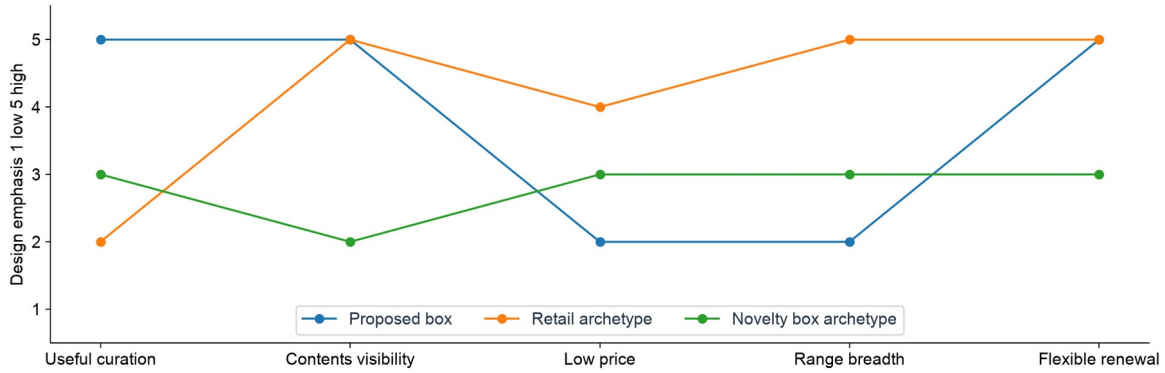
Porter five forces | Proposed design and evidence limits

13 / STRATEGY

Strategy canvas

Interpretation

Scores represent intended emphasis across archetypes and are not observed competitor performance. The proposed kit accepts a narrow range and a higher delivered price in exchange for useful curation, visibility and renewal flexibility. Validate this trade-off with paid repeat orders.



Strategy canvas | Proposed design and evidence limits

14 / OPERATIONS

Location equipment and fulfilment capacity

Location

Use a small Dublin office and sample area; bulk stock remains at the 3PL. Budget EUR 800 net monthly occupancy and EUR 1,600 refundable deposit. No lease or 3PL quote exists. Confirm insurance, access and records security before signing.

Equipment

Initial equipment is EUR 8,000 net: laptops EUR 3,000, sample shelving EUR 2,000 and quality-check tools EUR 3,000. Replace equipment at month 24 for EUR 4,000 net. Assets depreciate over 48 months; each cohort stops at zero.

Capacity

Proposed 3PL throughput is 2,500 boxes per month at launch and 4,000 from month 13. Acquisition is capped after retained subscribers occupy capacity. Report rejected demand and do not claim it as sales. Capacity is a planning input, not a signed service level.

15 / SALES

Products pricing and delivered economics

Product

Each monthly box contains a coherent set of paper and writing goods, with a published list and no compulsory long contract. All model goods are provisionally standard-rated at 23%; SKU classifications require confirmation. Starting delivered gross price is EUR 39, stepping 3% each January.

Variable costs

Net goods cost EUR 10.50 per dispatched box, packaging EUR 1.20, postage EUR 5.50 and pick-pack EUR 2.00. Card fees are 2% of gross billed sales before refunds. A 2% refund rate reduces net revenue; product and fulfilment costs remain incurred. Returned goods have zero recovery value in this conservative model.

16 / SALES

Brand sales process and customer experience

Customer journey

A clear contents preview leads to signup, consented payment authority, dispatch confirmation, delivery tracking and a renewal reminder. Cancellation before the cutoff prevents the next shipment. Do not bury cancellation in support queues or assume silence proves satisfaction.

Billing and refunds

Bill only at dispatch; no deferred subscription revenue is forecast. Same-month expected refunds include associated VAT credit. Card-settlement receivables are capped at one month of gross net-of-refund sales. Maintain a cash buffer for cancellation, faults and delivery disputes.

17 / SALES

Marketing acquisition and retention

Acquisition

Base paid spend starts at EUR 6,000 monthly, rising 20% each January. Paid CAC is EUR 45, rising 3% annually. Referrals equal 1% of opening subscribers per month; no free acquisition claim is inferred. New requests are paid spend divided by CAC plus referrals, capped by delivery capacity.

Retention

Base churn is 6% of opening subscribers monthly, applied before additions; all accepted new subscribers dispatch a full first kit in that month. No half-month revenue assumption is used. Monitor cohort repeat rate, contribution payback and cancellation reasons. Stop acquisition when service capacity or available cash cannot support it.

18 / OPERATIONS

Daily operations suppliers and stock

Procurement

Source from Irish and EU vendors; obtain quality, safety and traceability records and confirm all invoices. Plan stock at 45 days of goods consumption and supplier payables at 30 days of gross goods purchases, capped to unpaid invoices. Shipping and 3PL bills settle currently and are not stock.

Controls

Inspect samples, reconcile stock by SKU, quarantine damaged returns and record picking errors. Every dispatch has a goods cost even if the subscriber later refunds. Forecast inventory is a coverage approximation, not SKU ordering software. No ageing write-off beyond zero recovery of returned goods is assumed; a stock audit must quantify obsolescence.

19 / OPERATIONS

Systems sustainability and quality

Systems

Use access-controlled commerce, recurring billing, inventory and customer-service records with tested backups. Track consent separately from transactional messages and retain only necessary personal data. Validate processor and fulfilment data contracts.

Materials

Use fit-for-purpose packaging and publish factual material details. Avoid unsupported claims such as carbon neutral or zero waste. Monitor parcel damage, returned stock and packaging volume per delivered order; no environmental certification or supplier pledge is claimed.

20 / RISK

Risks contingencies and insurance

Commercial risks

Higher churn weakens repeat revenue, CAC may rise and low utilisation leaves salaries uncovered. Supplier minimum orders can create unsold stock. Downside includes worse churn and price, higher CAC and costs. Negative cash is a funding need, never an automatic loan.

Controls

Maintain alternate suppliers and carrier escalation procedures, reconcile settlements and VAT, protect payment access and test returns. Obtain product, public, employer and cyber coverage quotes as applicable. Suspend new subscriptions if dispatch or refund obligations cannot be met.

21 / IMPLEMENTATION

Launch implementation and review cadence

Before launch

Complete 50 paid pilot dispatches and three renewal cycles, verify supplier and 3PL quotes, approve consumer terms and privacy controls, and document funding. Confirm stationery VAT classifications and equipment allowances with an accountant. Sign commitments only after reserve coverage is demonstrated.

Monthly review

Compare acquisition, retained subscribers, dispatched boxes, refunds, delivery cost, stock days and cash with the editable case. Owner reviews cash weekly and stock monthly. Decide to stop, reduce acquisition or renegotiate commitments when delivery contribution falls below the approved threshold.

Gate	Evidence required
Demand	Paid pilot and repeat cohorts
Operations	Supplier and 3PL terms
Compliance	Consumer VAT safety privacy review
Funding	Banked equity and reserve coverage

22 / EVIDENCE

Sources assumptions and evidence limits

Sources

Local facts use official Irish guidance accessed 3 October 2026. Commercial prices, CAC, churn, salaries and supplier terms are planning assumptions. They are not quotes or research results. The retained subscription-box reference informed the driver chain; the workbook is rebuilt for Ireland and 36 months, not imported.

Source links

Revenue current VAT rates

Revenue corporation tax

Revenue capital allowances

CCPC online cancellation

WRC adult minimum wage

CSO internet purchases 2025

23 / EVIDENCE

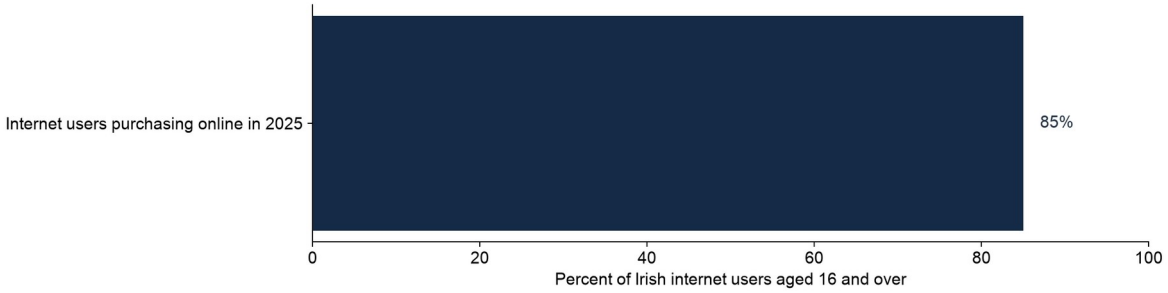
Demand evidence and pilot measurement

Channel evidence

The CSO 2025 figure describes all online goods and services. It does not measure stationery subscription demand. Use a paid pilot to measure first dispatch cost, refund frequency and three monthly renewals before projecting paid acquisition.

Measurement

Track pilot renewal cohorts and cost per accepted subscriber rather than followers or survey interest. Record cancelled and refused subscriptions as well as sales. The pilot has not yet occurred.



Demand evidence and pilot measurement | CSO Household Digital Consumer Behaviour 2025 online purchases percent

24 / FINANCE

Financial basis and model guide

Scope

The retained JavaScript builds a live EUR monthly model for January 2027 to December 2029 with Base, Downside and Upside drivers. Annual totals aggregate profit and cash flows; balance sheet amounts use December closing values. Dated comparison snapshots flag stale inputs after edits.

Timing

Subscribers cancel at the start of the month; retained and accepted new subscribers each dispatch one full box. Revenue excludes 23% VAT and same-month refunds. VAT settles with a one-month net balance, including recoverable input VAT on assumed eligible invoices. Tax is a monthly budgeting proxy after loss relief and separate 12.5% annual capital allowances; confirm actual filing schedules.

Funding decision

Proposed equity is EUR 300,000, unconfirmed. Base minimum cash is EUR 193,210 and the additional funding to retain EUR 30,000 is EUR 0. Negative cash represents unfunded commitments and should halt launch or require financing and cost changes.

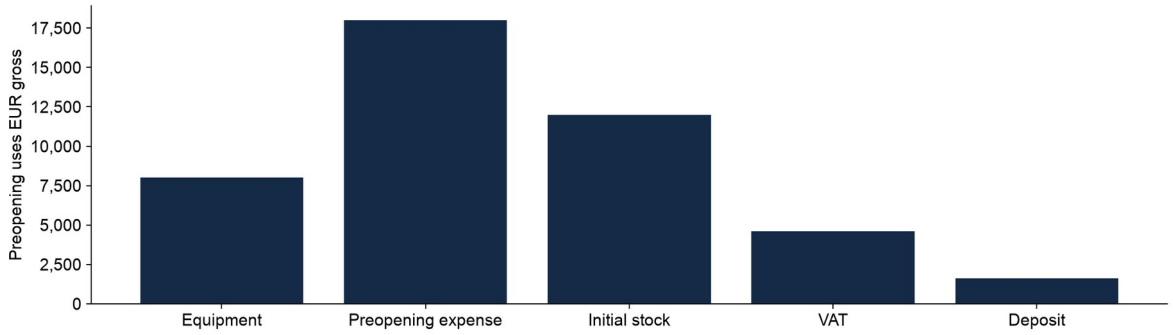
25 / FINANCE

Startup costs sources and itemized uses

Sources

Proposed EUR 300,000 equity funds initial spending of EUR 44,200 and leaves EUR 255,800 cash. Gross uses include EUR 4,600 recoverable VAT on equipment and opening stock; this is a VAT asset initially, not a permanent expense. Preopening EUR 18,000 is conservatively gross, unrecoverable and expensed. No debt or draw plug exists.

EUR	Amount
Equipment net	8,000
Preopening expenses gross	18,000
Opening goods stock net	12,000
Recoverable opening VAT	4,600
Refundable deposit	1,600
Total initial spending	44,200
Proposed equity	300,000
Opening cash	255,800



Startup costs sources and itemized uses | Base preopening uses EUR gross | Model 1.0

26 / FINANCE

Owner survival budget and financing terms

Household

Gross owner pay EUR 4,500 monthly yields an illustrative 65% retention of EUR 2,925, against a EUR 3,000 personal budget: housing EUR 1,700, food EUR 600, transport EUR 300 and other EUR 400. The EUR 75 shortfall needs personal resources or budget changes. This is not personal tax advice or a secured salary promise.

Terms

Owner and coordinator salaries and employer allowance remain in the model during losses. Equity ownership, documentation and dilution are pending. No loan, interest, guarantee, dividend or sale proceeds are modelled. Customer renewals are cancellable and do not finance an annual obligation.

27 / FINANCE

Revenue forecast acquisition and capacity

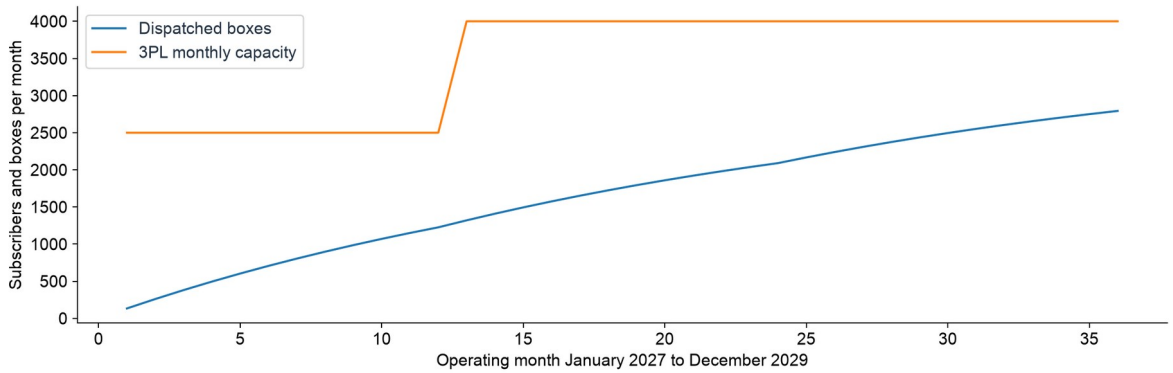
Revenue

Base revenue EUR 270,696 / 667,430 / 991,595 reflects shipped boxes after refunds and excludes VAT. Closing subscribers reach 2,793.2 versus 4,000 available boxes monthly.

Demand

No forecast acquisition or referral is an observed lead. Retained subscribers take priority; a capacity cut explicitly cancels excess retained places; accepted additions fill remaining 3PL capacity. Fractional subscribers represent expected values. Delivery capacity is not validated market demand.

EUR unless stated	2027	2028	2029
Net revenue	270,696	667,430	991,595
Dispatched boxes annual	8,712	20,854	30,080
Refund reductions	5,524	13,621	20,237



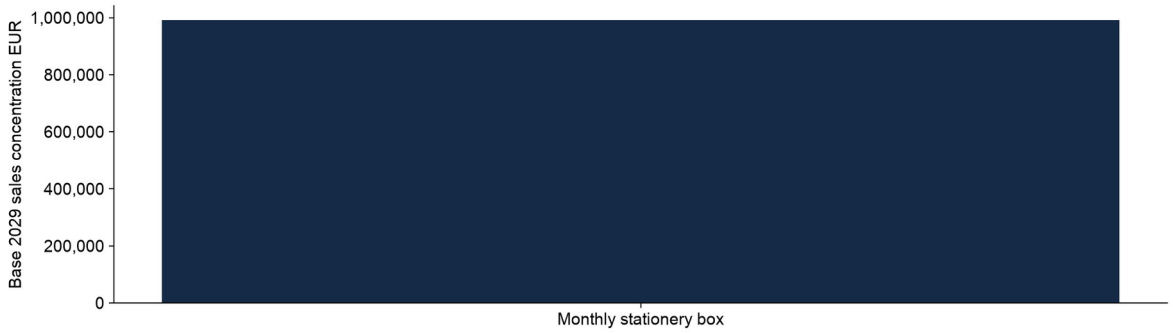
Revenue forecast acquisition and capacity | Base January 2027 to December 2029 subscribers and boxes | Model 1.0

28 / FINANCE

Sales mix and contribution

Concentration

All forecast sales come from one monthly stationery kit. No add-on, annual prepay, gift or sale revenue supports earnings. Refunds reduce revenue while goods, packaging and dispatch costs remain incurred. This single-product exposure should guide stock commitments.



Sales mix and contribution | Base 2029 annual sales EUR | Model 1.0

29 / FINANCE

Costs and projected profit and loss

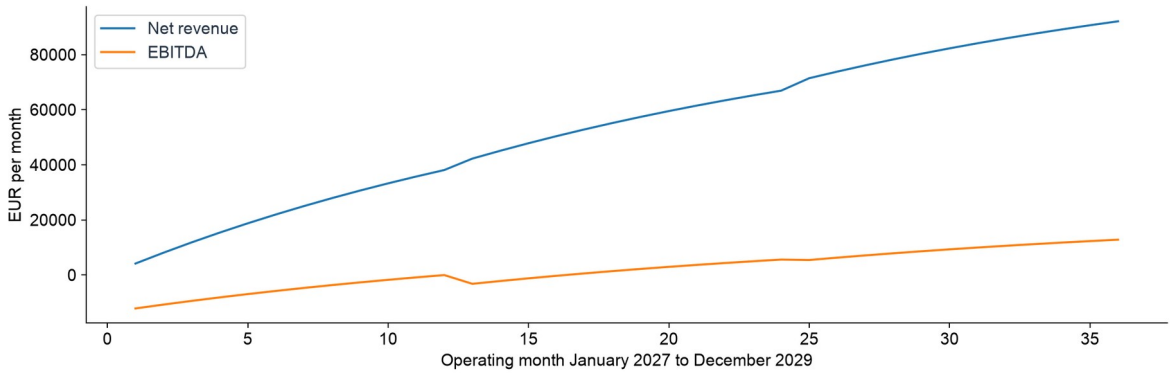
Payroll and overhead

Owner salary EUR 4,500 monthly, coordinator EUR 2,800 from month 13 and 12% employer allowance are included. Net fixed overhead EUR 2,600 monthly comprises occupancy 800, software 350, insurance 300, accounting 350 and administration 800; annual steps are 3%. Marketing is separate and drives paid acquisition.

Tax

Taxable profit is EBITDA less tax capital allowances, offset against losses. Preopening expense enters the opening tax loss pool. Equipment eligibility and loss relief require advice; no startup relief, tax credit or deferred tax asset is claimed.

EUR unless stated	2027	2028	2029
Net revenue	270,696	667,430	991,595
Goods packaging delivery	167,262	412,403	612,703
Card fees	6,795	16,754	24,891
Contribution	96,639	238,274	354,001
Payroll and fixed overhead	91,680	133,191	137,187
Marketing	72,000	86,400	103,680
EBITDA	(67,041)	18,682	113,134
Book depreciation	2,000	2,083	3,000
Corporation tax	0	0	5,404
Net profit	(69,041)	16,599	104,730



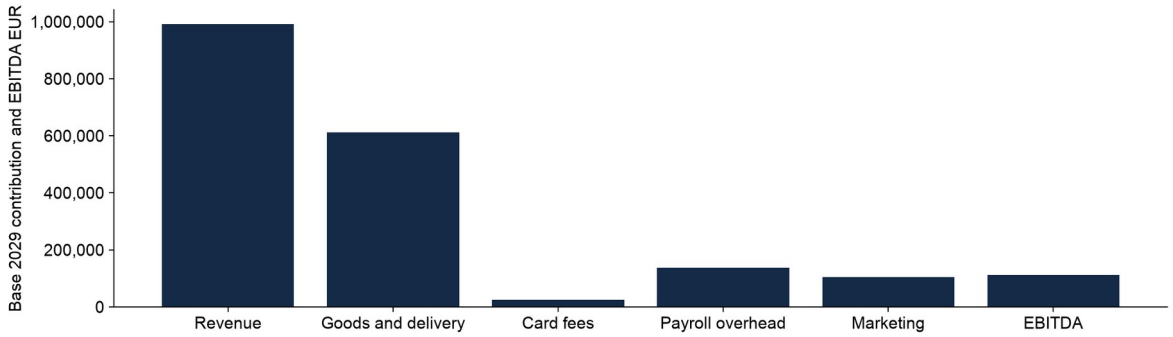
Costs and projected profit and loss | Base January 2027 to December 2029 EUR per month | Model 1.0

30 / FINANCE

Contribution bridge

Components

The Base 2029 chart shows full annual components rather than cumulative waterfall bars. Revenue minus goods and delivery, card fees, payroll and overhead and marketing equals EBITDA. VAT is excluded from these income statement values.



Contribution bridge | Base 2029 annual components EUR | Model 1.0

31 / FINANCE

Monthly cash flow January to June 2027

Cash convention

The indirect operating cash calculation adds back depreciation and adjusts receivables, inventory, supplier payables and VAT. Refunds are in net revenue. No advance revenue is assumed. Negative cash is an unfunded need.

EUR	01	02	03	04	05	06
Opening cash	255,800	248,076	240,380	235,265	230,489	223,163
Net profit	(12,328)	(10,922)	(9,588)	(8,319)	(7,115)	(5,970)
Operating cash flow	(7,724)	(7,697)	(5,115)	(4,776)	(7,326)	(6,163)
Capital expenditure gross	0	0	0	0	0	0
Closing cash	248,076	240,380	235,265	230,489	223,163	217,000

32 / FINANCE

Monthly cash flow July to December 2027

Cash convention

The indirect operating cash calculation adds back depreciation and adjusts receivables, inventory, supplier payables and VAT. Refunds are in net revenue. No advance revenue is assumed. Negative cash is an unfunded need.

EUR	07	08	09	10	11	12
Opening cash	217,000	211,943	207,935	204,925	202,863	201,701
Net profit	(4,883)	(3,850)	(2,869)	(1,937)	(1,051)	(210)
Operating cash flow	(5,057)	(4,008)	(3,010)	(2,062)	(1,162)	(307)
Capital expenditure gross	0	0	0	0	0	0
Closing cash	211,943	207,935	204,925	202,863	201,701	201,394

33 / FINANCE

Cash flow and balance sheet

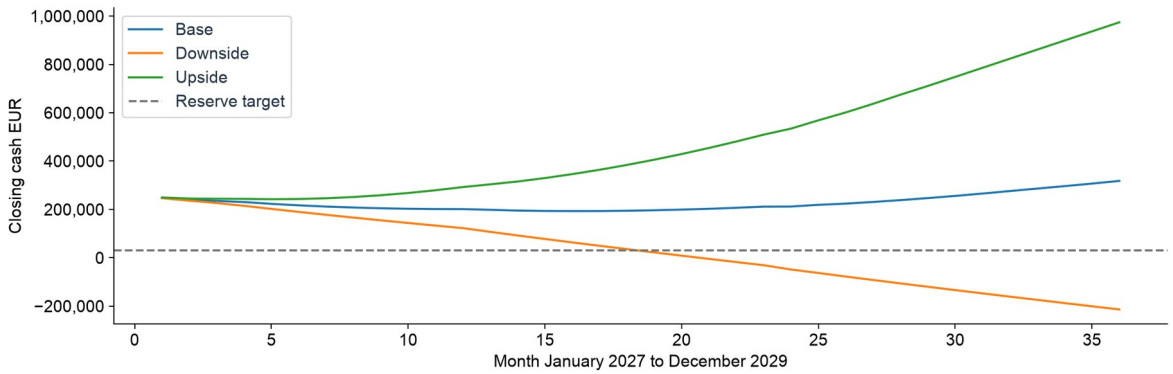
Working capital

Card receivables use two settlement days capped at 30 days of gross refunded sales. Closing inventory equals goods consumption times 45/30. Purchases equal goods cost plus inventory increase and cannot be negative; zero-demand months hold existing stock. Payables use gross purchases times the payment-day fraction, capped at prior unpaid invoices plus current purchases so supplier payments cannot become negative. Confirm terms before relying on this credit.

VAT

VAT may be payable or recoverable as a signed net liability. One-month settlement means the prior balance is paid or recovered now; current input VAT reflects purchases, eligible services and capex. Opening VAT asset EUR 4,600 is carried into month one and then recovered in the timing proxy.

EUR unless stated	2027	2028	2029
Operating cash flow	(54,406)	15,604	106,012
Capital spending gross	0	4,920	0
Closing cash	201,394	212,078	318,090
Card receivables gross	3,123	5,486	7,551
Stock net	19,305	33,910	46,673
Net equipment	6,000	7,917	4,917
Refundable deposit	1,600	1,600	1,600
Total assets	231,422	260,991	378,830
Supplier payables gross	17,299	28,874	39,165
Net VAT payable or recoverable	1,163	2,559	5,377
Total equity	212,959	229,558	334,288



Cash flow and balance sheet | Captured cases January 2027 to December 2029 closing cash EUR | Model 1.0

34 / FINANCE

Break even cases and funding decision

Break even

At month 12 contribution per dispatched box is EUR 11.09, after expected refunds, goods, packaging, postage, pick-pack and card fees. EBITDA break-even is 1,230 boxes versus 1,226 dispatched. The threshold covers payroll, fixed overhead and marketing, excludes depreciation and tax, and is not a cash break-even test.

Cases

Downside assumes 10% churn, EUR 60 paid CAC, EUR 35 gross price, 4% refunds and higher goods and shipping cost. Upside assumes 4% churn, EUR 35 CAC, EUR 42 price and 1% refunds. All cases use the same proposed EUR 300,000 equity and fixed payroll schedule. These are dated scenarios, not probabilities.

Decision

Compare the full 36-month trough with the EUR 30,000 reserve. An unfunded case requires documented capital, lower commitments or no launch. Do not count a positive final month or VAT recovery as proof of sustainable earnings.

Captured case	2027 revenue EUR	2029 EBITDA EUR	Minimum cash EUR	Reserve gap EUR
Base	270,696	113,134	193,210	0
Downside	153,814	(160,454)	(213,813)	243,813
Upside	413,061	502,091	242,273	0

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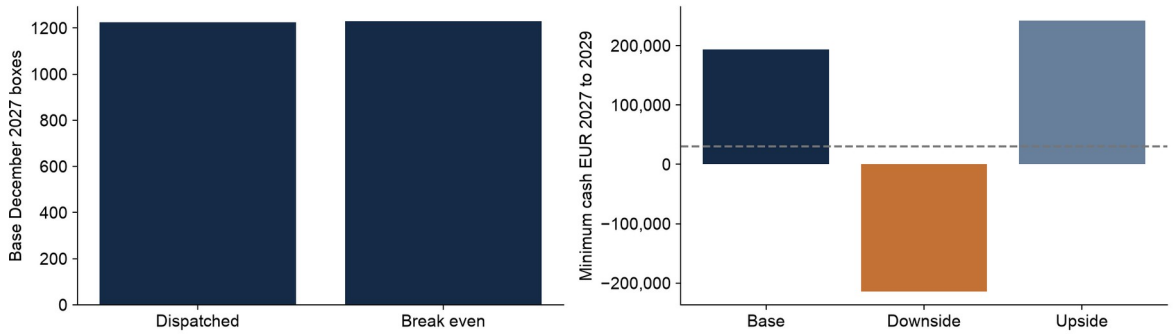
Break even and scenario visuals

Thresholds

Base December 2027 dispatched boxes are compared with that month’s EBITDA break-even volume. The scenario chart compares the minimum monthly cash over the full forecast; the dashed line is the EUR 30,000 reserve. Both visuals use Model 1.0 and do not estimate scenario probabilities.

Downside response

Downside requires EUR 243,813 additional capital to maintain the reserve under these assumptions. This amount is not inserted as funding. Renegotiate commitments or decline launch if funding and retention evidence are unavailable.



Break even and scenario visuals | Base December 2027 boxes and captured 2027 to 2029 minimum cash EUR | Model 1.0