

## Resource 2

### A better plan

Baz, Jane, Tobias and Rita still liked the idea of doing something with chocolate, but they needed to increase the revenue more than the increase in their costs. In other words – they had to add more value.

They decided to produce hand-made truffles and pack them in specially designed boxes. They could buy card from the teacher for 5p a sheet and would be able to cover each box with wrapping paper for 10p a box. The materials for making the chocolates to fill a box cost 20p.

The boxes would take more time to make than the chocolates. All in all the four estimated that they could produce the chocolates and boxes for 30p each. A bit of research showed that teachers valued the product at 90p. All systems go!

