



**Universidad
Europea** VALENCIA

Bachelor's in Tourism and Leisure Management

FINAL DEGREE PROJECT

PICCOLA LUNA BOUTIQUE HOTEL

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Abstract

The present project carries out the purchase, refurbishment and start-up of a rural boutique hotel in Valle di Noto region, located in Sicily, with a focus on sustainability, and a full immersion into the Sicilian lifestyle.

Through the analysis of the Sicilian market, the trends, the competition and the understanding of the target audience, the project identifies the business opportunities that the Sicilian market offers.

The exploration of the regulatory and local environment in which the business idea is developed, provides a broad vision of the different factors that can affect the viability of a business plan in a specific geographical area.

A very important aspect of the business is the ecological footprint which is reflected in its mission and vision as well as in the overall allocation of resources and management.

In order to guarantee a good business, a detailed economic-financial plan explores the viability of the project by analysing the possibilities of expenses as well as the possible profits based on an 8-year plan.

Resumen

El presente proyecto lleva a cabo la compra, reforma y puesta en marcha de un hotel boutique rural en la región de Valle di Noto, ubicada en Sicilia, con un enfoque centrado en la sostenibilidad, y una inmersión total en el estilo de vida siciliano.

A través del análisis del mercado Siciliano, las tendencias, la competencia y la comprensión del público objetivo, el proyecto identifica las oportunidades de negocio que ofrece el mercado Siciliano.

La exploración del entorno normativo y del entorno local en el que se desarrolla la idea de negocio proporciona una amplia visión de los diferentes factores que pueden afectar a la viabilidad de un plan de negocio en una zona geográfica específica.

Un aspecto muy importante del negocio es la huella ecológica que se refleja en su misión y visión, así como en la asignación global de recursos y la gestión.

Para garantizar un buen negocio, un plan económico-financiero detallado explora la viabilidad del proyecto analizando las posibilidades de gastos así como los posibles beneficios en base a un plan a 8 años.

Keywords: Boutique hotel, Rural, Sicily, Sustainability,, Culture, Startup.

TABLE OF CONTENTS

1. INTRODUCTION.....	1
1.1. Methodology.....	3
2. THEORETICAL FRAMEWORK.....	4
2.1. Justification of the choice of the topic.....	4
2.1.1. Importance of tourism as a tool for the economic recovery of Sicily after covid-19 pandemic.....	4
2.1.2. A shift of the Sicilian tourism market towards sustainability and well-being.....	5
3. DEFINITION OF THE CHARACTERISTICS OF THE PROJECT.....	7
3.1. Current situation.....	7
3.2. Business idea.....	9
3.3. Sustainability.....	14
4. REGULATORY ENVIRONMENT.....	15
5. LOCAL ENVIRONMENT.....	17
6. COMPETITION.....	18
7. DEFINITION OF THE SERVICE.....	19
8. MISSION AND VISION.....	20
9. SERVICE DELIVERY PROCESS.....	20
9.1. Subcontracting.....	21
9.2. Supply and inventory management.....	21
9.3. Market.....	21
9.4. Market segmentation.....	23
9.5. SWOT.....	24
9.6. Promotion.....	25
9.8. Selling price determination.....	27
10. HUMAN RESOURCES.....	29
10.1. Jobs to be created.....	29
10.2. Functions of Departments.....	31
10.3. Organization chart.....	33
11. ECONOMIC-FINANCIAL PLAN.....	34
11.1. Purchase and rehabilitation costs.....	35
11.2. Ingresos.....	37
11.3. Gastos.....	39
11.4. Economic Viability.....	40
11.4.1 Cash Flow.....	40
11.4.2 Payback.....	41
11.4.3 Net Profit Value (NPV).....	41
11.5 Financial Viability.....	43
11.5.1 Return on Investment (ROI).....	43
11.5.2 Return on Equity (ROE).....	44
13. BIBLIOGRAPHY.....	45

Annexes.....	50
1.1 Annexe 1 - Application form to start hotel activity (SCIA).....	50
1.2. Annexe 2 - A-19 model: Declaration of accommodation classification.....	54
1. Annexe 3 - A-24 Model.....	55

LIST OF FIGURES

Figure 1: Strada Provinciale 28, Noto.....	8
Figure 2: Facade of additional block.....	8
Figure 3: The property.....	8
Figure 4: Interior of the main building.....	8
Figure 5: Top view of the property.....	9
Figure 6: Prototype of common areas.....	10
Figure 7: Prototype of rooms.....	10
Figure 8: Prototype of swimming pool area.....	10
Figure 9: Prototype of bathroom.....	10
Figure 10: Sicilian ceramics.....	11
Figure 11: Sicilian Teste di Moro.....	11
Figure 12: Sicilian corner inspiration.....	11
Figure 13: Sicilian handmade table.....	11
Figure 14: Prototype of glass sliding roof.....	12
Figure 15: Prototype of restaurant.....	13
Figure 16: Prototype of fake kitchen design element.....	13
Figure 17: Prototype of olive grove.....	13
Figure18: Prototype of olive grove.....	13
Figure 19: Analysis of the market: existing rural hotels in the surroundings.....	18
Figure 20: Origin of users interested in visiting Siracusa.....	22
Figure 21: Piccola Luna boutique hotel's logo.....	27
Figure 22: Piccola Luna restaurant's logo.....	27
Figure 23: Piccola Luna boutique hotel organizational chart.....	34

LIST OF TABLES

Table 1: tourist flows in Sicilian provinces 2019-2020.....	5
Table 2: Tourist movement.....	5
Table 3: National tourism - Arrivals and presences by region of origin of customers.....	22

Table 4: Arrivals and presences by nationality - Sicily - years 2020-2021.....	22
Table 5: SWOT analysis Piccola Luna boutique hotel.....	25
Table 6: Market price sales analysis.....	28
Table 7: Piccola Luna boutique hotel prices according to months.....	29
Table 8: Staff wages.....	31
Table 9: Renovation cost breakdown.....	35
Table 10: Installations and furniture cost breakdown.....	35
Table 11: Ecological installations cost breakdown.....	36
Table 12: 8-year book value and amortization.....	36
Table 13: Total revenue 1° year.....	37
Table 14: Total revenues 8 years ahead.....	38
Table 15: Total expenses 1° year.....	39
Table 16: Total expenses 8 years ahead.....	40
Table 17: Net and accumulated cash flow over 8 years.....	41
Table 18: Payback.....	41
Table 19: IRR of Piccola Luna Boutique hotel.....	42

1. INTRODUCTION

The aim of this paper is to analyse the feasibility of a rural boutique hotel project named “Piccola Luna” in the southern-east coast of Sicily, in Italy, and more specifically, in Val di Noto region, a renowned area for its tourist potential and wonderful cultural and natural beauty.

In the realisation of the hotel project, the development of a business plan is essential. Therefore, the analysis of the market and competition, an internal analysis, and the financial operations serves as a tool to determine the economic viability of a new rural boutique hotel in Sicily, as well as the necessary strategies to be developed in order to meet the established objectives.

The project is based on the acquisition and reformation of an ancient Baglio (farmhouse) of approximately 300 square metres and additional buildings for a further 150 square meters. Furthermore, the property extends over 10,000 m² of land, of which 3000m² cultivated with olive and carob trees, which are still productive. Despite the need for rehabilitation, the foundations of the building are still in good condition and the location adds value to the property, as it is located in an area far from urban centres but easily accessible in less than half an hour. Additionally, since the Baglio is immersed in the countryside, it is possible to enjoy a breathtaking view of the landscape.

The result is a rural boutique hotel named Piccola Luna, with a capacity of 12 rooms, focused on sustainability and full immersion into the Sicilian lifestyle for its guests. While the first goal is reached by lowering its carbon emissions and being a plastic-free business as soon as possible, the second one is achieved by conveying to the guests the values that Sicilians pass on from generation to generation, such as a sense of welcoming and a sense of belonging.

it is important to emphasize that Piccola Luna is not just intended to be an eco-friendly boutique hotel, but a sustainable one, although in recent years the two terms have often been mistakenly considered identical. To be clear, while ecotourism is a branch of tourism focused primarily on nature-based activities, environmental preservation and conservation, environmental and community education, and awareness and ethics of what is right and wrong for the environment, sustainability is not something to do, but a way of doing things. In other words, sustainability refers to all those sustainable practices that can reduce the impact of tourism on the environment, preserving it for future generations.

The selling points of Piccola Luna boutique are essentially three: the glass roof of the bedroom to see the sky from the comfort of the bed; a revisited gastronomic proposal to capture even the most discerning palates without betraying Sicilian tradition; an olive grove in which to get lost and enjoy beautiful sunsets, sipping wine and sampling local food.

Sustainability is a key point for the realization of the project. With the aim of becoming a carbon-neutral company in the long term, Piccola Luna boutique hotel wants to actively contribute to the fight against climate change and inspire others to do the same. The commitment towards the environment is reached by investing in measures that allow the boutique hotel to reduce its impact on local resources, from the design of the rooms that takes advantage of natural light as much as possible through the glass roof, to the implementation of sustainable systems. The biggest financial investment involves installing energy-efficient systems such as solar panels, and a water system conservation to reduce the local water usage by collecting rainwater for non-potable use, such as watering the plants or flushing the toilets.

At an architectural level, the property -built with typical sicilian stone- showcases the traditional mediterranean rural style, made of white stones, brick and colorful mosaics coming from the Greek, Spanish, and Arabic cultures that lived in Sicily.

In the process of deciding on the best location to set up a boutique hotel, during which many elements have been taken into account, the final choice fell on Siracusa -and more specifically- Noto, which is a town in the province of Siracusa. As a matter of fact, Siracusa is known as the sunniest city in Italy, meaning that good humour and good weather will enrich the overall experience of the guests during their stay.

The market segmentation that Piccola Luna aims to attract refers to all those guests that are thinking about visiting the city, but do not want to spend their time among a crowd of people visiting the city centre for just a few hours. Instead, at Piccola Luna boutique hotel they have the opportunity to experience the peace and the calmness that characterizes the Sicilian lifestyle, and its inhabitants, while learning from them some traditional ways of doing things. For instance, some immersive and authentic experiences will be offered to guests, such as making ricotta, cooking classes of Sicilian foods, wine tasting and dining at the vineyard, and pizza and karaoke night in the garden will be offered to guests.

Last but not least, since Sicily is an island very popular for its beautiful beaches, the boutique hotel is close to the coast, but far enough to let the guest immerse himself into the wild and peaceful atmosphere that only an area far from any urban artefact or crowd can offer.

Taking into account all of the above, in this paper we will present the economic viability of this plan and its benefits.

Starting with the rehabilitation process from the purchase of the building to its commissioning. We will explain the objectives, the means to achieve them, its financial viability, among other things.

This financial viability plan explains the necessary investments:

- Purchase of the building
- Restoration
- Agricultural maintenance (olive trees cultivation)
- General refurbishment
- Necessary material
- Furniture
- Personnel
- Marketing

Also, it will include an analysis of the profits made during the first 8 years that will come from:

- Stay in the rooms
- F&B consumption at the restaurant
- Recreational and entertainment facilities (aperitif at the olive grove, cooking classes, activities)

And a deep analysis of risks and opportunities associated with the project. This will include:

- Changes in the market
- Competition
- Regulatory requirements
- Environmental risks
- Changes in tourism trends

Finally, long-term projections that will help provide insight into the hotel's performance in order to adapt the hotel's target to changing market trends. The aim of the analysis is to provide a holistic view of the potential success of the project and thus help investors make informed decisions.

1.1. Methodology

The methodology used in this work is a combination of consultation of websites, books, and personal consultations with professionals in the sector concerned. Additionally, a search in the GURI (Gazzetta Ufficiale Repubblica Italiana) and GURS (Gazzetta Ufficiale Regione Siciliana) was necessary to collect official information on the different tourism and building regulations in force to ensure the legal feasibility, as well as consulting a builder to know the costs of the renovation of the building. With all this data and information collected, the project could be finally carried out.

2. THEORETICAL FRAMEWORK

This section presents an insight that sheds light on the justification for the chosen theme, exploring the important role of tourism to boost the economic recovery of Sicily after covid-19 pandemic, and the shift in the Sicilian tourism market towards a more sustainable vision that the region has experienced over the last few years. The framework provides valuable insights into the factors influencing this change and its potential implications. Overall, the aim is to provide a solid basis for understanding the motivations behind the research and the importance of exploring the dimensions of sustainability and wellbeing in the context of Sicilian tourism. The following sections present in detail information and analysis to guide the overall choice of topic.

2.1. Justification of the choice of the topic

The selection of this final degree project is motivated by three well-differentiated aspects, which are: the importance of tourism as a tool for the economic recovery of Sicily after covid-19 pandemic; a shift of the Sicilian tourism market towards sustainability and well-being; the personal need to create a startup in my native land. In this section each topic will be detailed explored.

2.1.1. Importance of tourism as a tool for the economic recovery of Sicily after covid-19 pandemic

Sicily is the biggest region of Italy (25 832 km²) with over 5 million inhabitants. Over the years, the tourism sector has been a key resource for the region, thanks also to the benefits that it provides indirectly, such as encouraging the conservation, protection and promotion of the natural and cultural heritage of the region. As a matter of fact, Sicily boasts 238 protected areas belonging to the network Nature 2000 corresponding to 470 000 hectares (European Parliament, 2021), and boasts six sites listed in the UNESCO World Heritage Site list. (UNESCO World Heritage Centre, n.d.).

According to a report published by the Sicilian Regional Tourism Department, at the end of 2019, the region recorded a growing trend of 5 million 120 thousand arrivals (+2,4% more than in 2018) and more than 15 million presences on the island (“Il Turismo in Sicilia,” n.d.). [Table 1]

Table 1:
tourist flows in Sicilian provinces 2019-2020

Province	Arrivi			Presenze		
	2019	2020	Var. %	2019	2020	Var. %
Agrigento	394.191	162.466	-58,8%	1.129.987	571.295	-49,4%
Caltanissetta	61.437	30.340	-50,6%	239.189	133.223	-44,3%
Catania	922.108	342.014	-62,9%	2.150.600	791.987	-63,2%
Enna	71.468	27.087	-62,1%	130.653	53.911	-58,7%
Messina	1.050.882	475.039	-54,8%	3.471.240	1.458.432	-58,0%
Palermo	1.181.889	503.529	-57,4%	3.320.361	1.396.417	-57,9%
Ragusa	304.404	139.703	-54,1%	1.031.801	504.058	-51,1%
Siracusa	443.490	168.656	-62,0%	1.375.062	565.106	-58,9%
Trapani	690.552	357.635	-48,2%	2.266.038	1.148.069	-49,3%
TOTALE	5.120.421	2.206.469	-56,9%	15.114.931	6.622.498	-56,2%

Source: Department of Tourism, Sport and Entertainment - Tourism Observatory - processed on Istat data.

However, the COVID-19 pandemic has severely impacted the tourism industry, causing, in 2020, a collapse in both arrivals and presences on the island of over 56%. However, data from the regional tourism observatory show considerable growth in tourism in 2021, even though the figures did not catch up yet with pre-pandemic levels. Nevertheless, the data just proposed show that tourism in the Sicilian region is promising, following a positive trend. (Banca d'Italia, 2022). Because of this, establishing a boutique hotel in Sicily could be an excellent way to encourage the economic revival of the region.

Table 2: Tourist movement
(percentage changes over the previous year)

PERIODI	Arrivi			Presenze		
	Italiani	Stranieri	Totale	Italiani	Stranieri	Totale
2019	1,4	3,7	2,4	0,6	-0,9	-0,1
2020	-35,4	-81,4	-56,9	-31,0	-80,9	-56,2
2021 (2)	29,5	81,9	40,0	33,7	84,8	44,9

Source:: Istat and Sicilian region.

The data refer to the flows registered in the hotel and non-hotel establishments in the provinces of the region.

2.1.2. A shift of the Sicilian tourism market towards sustainability and well-being

In recent years sustainability and eco-friendly practices have gained significant attention all around the world. According to the United Nations Brundland Commission, sustainability is defined as “meeting the needs of the present without compromising the ability of future generations to meet their own needs.” (United Nations, n.d.)

The World Travel and Tourism Council (WTTC) projections showcase that the COVID-19 epidemic has raised consumer awareness of environmental effects, for which consumers will now seek out more environmentally friendly solutions for living and travelling. Furthermore, a survey done in 2021, highlights that 83% of passengers globally claimed the travel ban encouraged them to give sustainable travel more priority in the future (WTTC & Trip.com group, 2021).

Also in the Italian region of Sicily, sustainability is becoming increasingly important and more specifically, in the accommodations sector. Many businesses are implementing some sustainable and ecological practices, to reduce their impact on the environment and support local communities in different ways. The Hotel Villa Carlotta in the Ragusa region uses solar panels to generate a portion of its energy needs and has installed energy-efficient lighting and appliances throughout the hotel to help to reduce the hotel's carbon footprint and save energy costs, while also reducing the demand for non-renewable energy sources. (Villa Carlotta Hotel, n.d.) The Monaci delle Terre Nere, in Zafferana Etnea has a rainwater harvesting system that collects rainwater from the roofs and stores it in tanks for use in the gardens and for flushing toilets. (Monaci Delle Terre Nere, n.d.) These measures help to conserve water resources and reduce the hotel's impact on local water supplies. Moreover, many boutique hotels are committed to sourcing their food and other products locally, in order to support the local economy and reduce their carbon footprint. As an example, the Masseria Susafa, in the Polizzi Generosa province, grows much of its own food on-site, and sources the rest from local farmers and producers. The hotel also uses locally-made furniture and décor and supports local artisans and craftspeople. By sourcing locally, these hotels help to reduce the environmental impact of transporting goods over long distances and support local communities and economies. (Susafa, n.d.)

However, the Hotel Kalura in the Cefalù region is leading the way in sustainable tourism practices. For instance, the hotel has implemented a number of eco-friendly practices, including using solar panels to generate electricity, sourcing local and organic produce for its restaurant, and offering guests free electric car charging. The hotel is also committed to reducing plastic waste and has eliminated plastic water bottles, straws, and single-use plastics throughout the property. (Hotel Kalura, n.d.) Overall, in terms of hospitality, promoting sustainable practices means adopting measures that will enormously reduce the impact on local resources, while supporting local culture, heritage and cuisine.

2.1.3. Personal need to create a startup in my native land

I have always been a child with big dreams. Ever since I was little, I didn't just want to study Spanish, I wanted to live in a Spanish city. Likewise, I didn't just want to work in tourism, I wanted to create my own business, with the aim of investing more than just my time. And so the Piccola Luna boutique hotel project was born.

Piccola Luna will be the result of the values and lifestyle I grew up with such as Sicilian traditions, love, sense of belonging and sense of hospitality that my parents and grandfathers put in action anytime a foreign friend comes to visit me in Sicily. Every guest coming to Piccola Luna will get the chance to dive into Sicilian culture and experience it firsthand.

And since a piece of me is living inside this project, why not locate it in my motherland, Siracusa? Apart from my personal sense of attachment towards this city, the reasons behind the decision of the location are quite a lot. For instance, Siracusa is known as "the sunniest city in Italy," which is a crucial aspect in enriching the experience of the guests during their stay (Smith, 2022, p. 37). Additionally, Siracusa stands out as one of the most frequently visited cities in Sicily, as per yearly statistics. The city's popularity is attributed to its Greek origins and the establishment of a modern cruise port (Jones, 2021, p. 45).

3. DEFINITION OF THE CHARACTERISTICS OF THE PROJECT

In this section we will explore the characteristics of the project, starting from the current situation and conditions of the chosen building, and offering a complete view of the business idea to be developed.

3.1. Current situation

In the process of searching for a building, land or territory that might be suitable for bringing to life Piccola Luna boutique hotel project on the southeast coast of Sicily, one caught my attention particularly. It was an advertisement published by the Noto-based "Home sud home" real estate agency of an old Sicilian Baglio, located on the outskirts of Noto, in the province of Siracusa. The farmhouse is approximately 300 square metres and additional buildings add a further 150 square meters. The property also has 10,000 m² of land, of which 3000m² used for the cultivation of olive and carob trees, all of which are productive.

Figure 1:
Strada Provinciale 28, Noto



Source: Google maps

Figure 2:
Facade of additional block



Source: Home sud home real estate agency

Figure 3:
The property



Source: Home sud home real estate agency

Figure 4:
Interior of the main building



Source: Home sud home real estate agency

Figure 5:
Top view of the property.



Source: Home sud home real estate agency

Despite the urge for a reformation, the Baglio is in excellent structural condition. It includes various rooms inside and boasts an outstanding view of the surrounding landscape. Moreover, it is located in a peaceful and tranquil area, less than half an hour away from the towns of Noto and Modica, very well-known for their cultural heritage.

3.2. Business idea

The rehabilitation of the Baglio will bring to life a small fancy rural boutique hotel with a capacity of 12 rooms. From a big picture, the farmhouse will be restored by using sustainable materials and maintaining its exterior appearance, in order to have a low impact on the environment both visually and physically. Minimal, rustic, and elegant are the main adjectives that will come to the guest's minds when they see the hotel, adding some extra green space that will be beneficial for guests' well-being, and for activities to happen. The concept of the boutique hotel will follow the traditional rural Mediterranean style with white walls, stones, mosaics and a touch of blue and yellow details that characterise the Sicilian style.

Referring to the current layout of the various rooms, the boutique hotel will be entirely developed on the ground floor. The main building will house a small welcoming reception and common areas, while the building next door, whose roof is currently absent, will be used for bedrooms. The last building will be used for dining and entertainment, with an adjacent outdoor swimming pool tool.

At the architectural level, there will be a fusion of two different styles of architecture and interior design that will combine in perfect harmony. The architecture will be reminiscent of the rustic Mediterranean style, while the interior design will be based on a minimalist Mediterranean style, characterised by stone, wood, a white base and earthy colours, soft spaces that create a relaxing and comfortable environment.

Figure 6:
Prototype of common areas



Source: Pinterest

Figure 7:
Prototype of rooms



Source: Pinterest

Figure 8:
Prototype of swimming pool area



Source: Pinterest

Figure 9:
Prototype of bathroom



Source: Pinterest

Figure 10:
Sicilian ceramics



Source: Ceramichecear.it

Figure 11:
Sicilian Teste di Moro



Source: testedimorosiciliane.com

Figure 12:
Sicilian corner inspiration



Source: [Pinterest](https://www.pinterest.com)

Figure 13:
Sicilian handmade table inspiration



Source: [Pinterest](https://www.pinterest.com)

The hotel is composed of three standout elements: the glass roof of the bedroom to see the sky from the comfort of the bed; a visually revisited culinary offering that stays true to traditional Sicilian dishes; an olive grove in which to get lost and enjoy beautiful sunsets, sipping wine and sampling local food.

- The rooftop glass ceilings provide an unobstructed view of the starry sky above, offering a delightful experience to guests. The selection of the actual spaces and their utilisation, as mentioned earlier, is strategic. In fact, utilising the building that do not currently present a roof for rooms will reduce structuring costs, as the type of roof implanted will be glass, thus without the

need to tear down an existing roof. The glass will be of the shading variety, made to reflect or filter sunlight in order to lessen overheating inside the room and light intensity during the day.

Figure 14:
Prototype of glass sliding roof



Source: www.metek.com

- The culinary proposal will respect Sicilian tradition, with humble comforting food, but with a visual reinterpretation in a Piccola Luna key, in order to surprise guests without altering the full immersion into the Sicilian tradition. And still following the concept of the boutique hotel that wants guests to feel at home, the restaurant will present a fake kitchen as an interior design element. To recreate this feeling, large and heavy wooden tables, comfortable chairs, warm, earthy colour palettes, and Mediterranean ceramics will be used, to create an inviting and relaxing space, reminiscent of a traditional Sicilian home. Overall, the culinary experience is intended to transport guests from the hustle and bustle outside to a peaceful haven of authentic, hearty Italian cuisine, characterized by a home-cooked meal in a cozy environment.

Figure 15:
Prototype of restaurant



Source: Pinterest

Figure 16:
Prototype of fake kitchen design element



Source: Pinterest

- The olive grove will offer the opportunity to guests to enjoy a romantic and peaceful landscape while sipping wine and tasting local food in such an Italian way of doing things, or simply enjoying the magic of spending time in an olive grove. These natural space will make guests immerse into the nature and experience an enchanting atmosphere, where the olive grove will be illuminated by small warm lights.

Figure 17:
Prototype of olive grove



Source: Gli Orti di Nonna Evelina

Figure 18:
Prototype of olive grove



Source: Frantoio Sabino Leone

3.3. Sustainability

Piccola Luna boutique hotel wants to contribute to opening the path for more sustainable tourism in Sicily. In order to do it, it must pursue an eco-friendly and plastic-free vision. Therefore, the business will put into action a multi-faceted approach that will be divided into three main spheres:

1. Commitment towards the environment
2. Commitment towards responsible tourism
3. Commitment towards education and awareness

The commitment towards the environment will be reached by Piccola Luna by investing in measures that will allow the hotel to reduce its impact on local resources, from the design of the rooms that will take advantage of natural light as much as possible through the glass roof, to the implementation of solar panels, and a water system conservation.

Moreover, great attention will be also given to responsible tourism through the implementation of a first stage of circular economy characterised by a waste reduction and recycling plan through which Piccola Luna boutique hotel will encourage guests to participate in it. As an example of circular economy measure put in action by Piccola Luna, the rainwater harvesting system will allow the hotel to irrigate the olive grove with water recovered from the rain and drip irrigation, thus not using extra local resources, while the same organic waste produced by the olive grove will be used as natural fertiliser.

Moreover, the hotel will install water filtration systems in common areas to provide access to clean and safe drinking water and encourage guests to bring their reusable water bottles rather than providing plastic bottles. Also, the use of motion sensors to turn lights on and off and temperature control will provide excellent energy savings. On a daily basis, biodegradable or wooden cutlery and food containers will substitute single-use plastics. In order to get rid of plastic packaging, natural and organic cleaning products and toiletries which composition do not harm the environment will be offered to the guests. Moreover, the hotel will work with local businesses and farmers to source their products and boost the local economy. Last but not least, Piccola luna boutique hotel will promote responsible tourism by also offering eco-tourism activities that promote sustainability, such as bike tours or hiking routes.

The commitment towards education and awareness will be reached by educating guests about sustainable practices and encouraging them to reduce their environmental impact during their stay. Some measures may be to ask guests to turn off lights when not needed, to not consume too much fresh water at showers or other washings, and to not ask for frequent washing of towels or bed linen if they are still

clean. The boutique hotel will provide information on local conservation efforts and promote awareness about the impact of plastic waste on the environment, as well as regularly make public the hotel's carbon footprint.

Last but not least, all around the year and depending of the season, the boutique hotel will provide some very immersive and traditional experiences, each of which will take place in a different area of the hotel. Just to mention a few examples, some experiences might be making ricotta and tasting it, cooking classes of specific Sicilian foods, wine tasting and dining at the olive grove, pizza and karaoke night in the garden and for the the youngest guests, a big bedding hut in the garden will wait for them.

4. REGULATORY ENVIRONMENT

According to the requirements mentioned in the **Legge Regionale del 06/1996, n. 27, in materia di "Norme per il turismo"**, all' **Art 3**, Piccola Luna boutique hotel belongs to the category of receptive-hotel facilities that must have an operating license in order to open to the public. (Legge Regionale n. 27, 1996)

By a **Decreto assessoriale del 15/12/2014 emanato ai sensi dell' Art. 4 della Legge Regionale del 27/96**, the requirements for the star rating of tourist accommodation businesses, listed in Art. 3 della Legge Regionale 27/96, were determined.

Together with the star rating, the business license must contain indications of the type, name, classification, number of rooms and beds and location.

It is important to highlight that the owners or representatives of accommodation establishments-hotels and bed and breakfast establishments that carry out the activity without certified report of commencement of activities (SCIA) act in violation of **Articolo 86 del Testo Unico delle Leggi di Pubblica Sicurezza, approvato con Regio Decreto 773/1931**, a municipal authorization/signal case provided for and sanctioned in the mind of **Articolo 17-bis**, first paragraph, of the TULPS, which provides for an administrative sanction from € 516.00 to € 3,098.00.

Therefore, in order not to run the risk of being sanctioned, the hotel will request, complete and submit the municipal authorization or the "certified report of commencement of activities (SCIA)". Go to the [annexe 1](#) to see the application form to start hotel activity.

Together with the Application form to start an hotel activity, a Declaration of accommodation classification will also be presented, to verify if the business meets all the requirements for star rating of tourist accommodation businesses, listed of

Art. 3 della L. R. 27/1996. Go to the [annexe](#) to see the Declaration of accommodation classification.

With regard to the sustainability of the hotel, Piccola Luna boutique hotel will also have to comply with the renewable energy regulations of the Sicilian region. In particular, an application form justifying and describing the type of renewable energy used is requested. Therefore, in compliance with **Articolo 6 del D. L. 28/2011, Articolo 11, paragrafo 3 del D. L. 115/2008**, the A-24 model will be presented, to comply with the rules on facilities for the production of energy from renewable sources and cogeneration not subject to authorization. Go to the [annexe](#) to see the A-24 model.

At the national level in Italy, as well as at the regional level in Sicily, there are currently several public facilitation and funding available to entrepreneurs who intend to invest in sustainable and quality tourism activities. In addition, the region of Sicily makes available non-repayable grants, (i.e. cash loans) to enterprises or individuals, which do not require repayment of either the capital disbursed or the related interest. They are disbursed by institutional bodies and are used to encourage entrepreneurial initiative that presents a credible business plan which is deemed to create value for the destination.

Following a careful analysis, the Piccola Luna boutique hotel project meets all the requirements of the "Resto al Sud" regional funding. This incentive, which was created as support for the law **D.L. 110/2017, in materia di "Disposizioni urgenti per la crescita economica nel Mezzogiorno "**, and explained in detail in **Circolare 33/2017 Recepisce le disposizioni introdotte dal Decreto 174/2017 - Regolamento «Resto al Sud»**, aims to encourage young southerners not to leave their homeland but, on the contrary, to invest in it with the help of the region. The funding is addressed to young people between the ages of 18 and 56 who live in southern Italy with a startup idea or either a business project that has been in operation for less than 36 months.

In the case of an individual entrepreneurial project such as Piccola Luna, the facilitation is composed of a 50 percent non-repayable and 50 percent zero-interest finance, with a maximum disbursement of € 50.000. (Invitalia, n.d.) If necessary, there is an additional non-repayable grant of € 15,000 for sole proprietorships and professional activities carried out as individuals.

Nevertheless, since there is no guarantee to obtain the grant from the regional government, the project will be carried out without considering this potential resource.

5. LOCAL ENVIRONMENT

In order to set up a rural boutique hotel in Sicily, it is important to choose a location that provides to the guests a unique and authentic experience while also showcasing the local culture and heritage. Furthermore, the location must be characterised by an easy access, great connection, and the possibility for visitors to move around and explore the surroundings, especially cities nearby or tourist attractions. The hotel should also be located in a quiet and attractive area which offers a peaceful escape from the hustle and bustle of everyday life.

The area that currently fully meets all the criteria is the Val di Noto the region in province of Siracusa, located in the southern-eastern corner of Sicily. The region boasts an exemplary baroque architecture, picturesque towns and unreviled natural beauty. Additionally, the area is home of several UNESCO World Heritage Sites such as the majestic Cattedrale of Noto and the Palazzi dei Chierici, located in Scicli.

Also the location of Val di Noto perfectly satisfies the need for potential visitors to travel more around, being close to many several other popular island destinations, some of which are shown below.

- Noto: a stunning town known for its impressive baroque heritage. Destroyed by an earthquake in 1693, it was later rebuilt in baroque style. (VisitSicily, n.d)
- Riserva di Vendicari: The Vendicari Reserve, in addition to being a natural and wildlife oasis full of bird and animal species, also holds an important archaeological and cultural heritage due to the presence of ancient ruins and a fortified tower. The variety of landscapes in the area allows visitors to take part in various activities such as snorkelling, hiking, birdwatching and swimming. (VisitSicily, n.d.)
- Marzamemi: It is a charming fishing village known for its tonnara (tuna factory) that every year attract many tourists. It is also home of several local festivals such as Festival of San Vito which celebrated the town's patron saint. Overall, the village is well appreciated for being the heart of sicilian lifestyle and traditions. (Eschini, 2022)
- Laghetti di Cavagrande e Carosello: while Carosello is an historical town home of picturesque beaches, restaurants and a great nightlife scene, the Laghetti di Cavagrande are a series of marvailleus natural pools formed by the Cassibile river's erosion. Visitors love to organize tours and swim and hike and enjoy panoramic views in the pools. (VisitSicily, n.d)
- Siracusa and Ortigia: Known for being one of the most beautiful cities in ancient Greece. It boasts a rich cultural heritage such as the Greek theater, the Roman amphitheater and the Temple of Apollo. (VisitSicily, n.d)

- Mount Etna: It is known throughout the World for being the highest active volcano in Europe and it attract thousands of travelers interested in adventure, natural beauty and italian history and culture, every year. Its landscape allow hiking and skiing among other outdoor activities, although many travelers also love to take part in guided tours to explore its stunning volcanic slopes and craters, or experience the local flora and fauna. (VisitSicily, n.d)

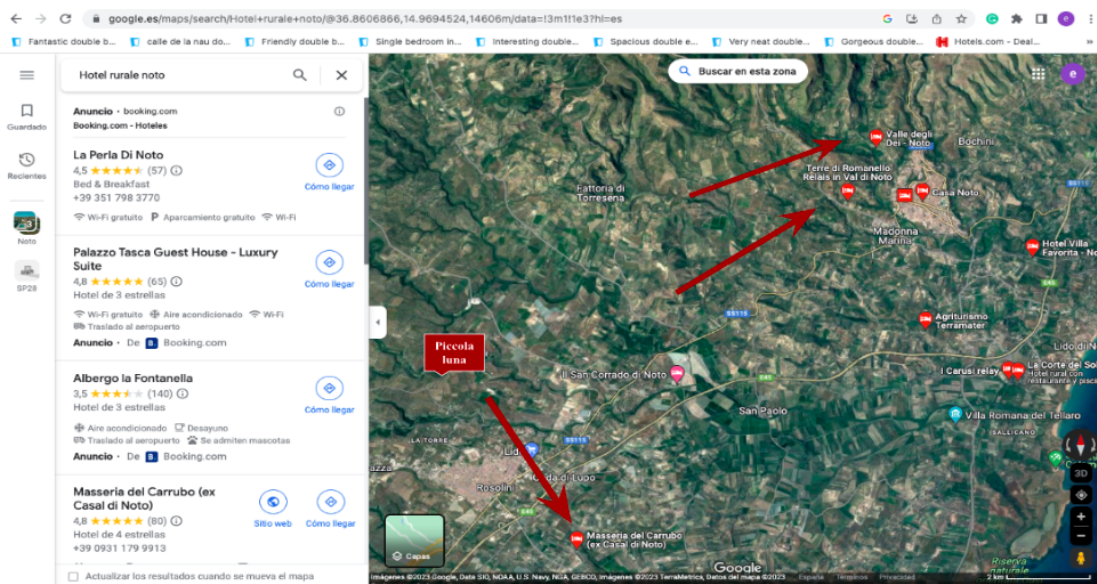
Furthermore, the Val di Noto is surrounded by a splendid scenery made of olive groves, vineyards and citrus fruits. Quaint towns and villages dot the terrain.

In conclusion, the Val di Noto region offers an excellent location for a rural boutique hotel in Sicily. It combines rich cultural heritage, stunning natural landscapes, and picture-perfect surroundings, making it an ideal destination for guests seeking an authentic and tranquil escape.

6. COMPETITION

With the aim of providing as realistic a panorama as possible of the competition in the area where the hotel is located, a personal search was carried out based on the nearest rural accommodations offering a similar service. This was possible through the use of Google Maps and its tools, Booking.com and specific hotel websites.

Figure 19:
Analysis of the market: existing rural hotels in the surroundings



Source: google maps

Looking at the surrounding area where Piccola Luna boutique hotel will be located, in a distance of about 30 km each, there are the following rural hotels: Valle degli Dei, Terre di Romanello Relais Val di Noto and Masseria del Carrubbo and I Carusi Relais.

Valle degli Dei is a 3-star rural hotel offering restored apartments in the countryside of Noto, a swimming pool and a huge variety of outdoor activities to take part in. (Valle degli Dei, n.d.) According to Booking.com, the selling points of the hotel are: the service and the location of the hotel. (“Valle Degli Dei AgriResort, Noto, Italia,” 2023) The average price for a night is €100.

Terre di Romanello Relais Val di Noto is a wonderful 800 century restored Baglio that hosts 23 rooms, a swimming pool and big garden (Terre di Romanello, n.d.). According to Booking.com, visitors choose this accommodation for the breakfast service, the staff friendliness, and the room for guests with disabilities. (“Terre di Romanello Relais in Val di Noto.it,” 2023) The average price for a night is €195

Masseria del Carrubbo is an ancient restored farmhouse and a 4-star hotel that provides guests with a seasonal swimming pool, big rooms furnished of any comfort and a garden. (Masseria del Carrubo, n.d.) According to Booking.com the most appreciated features of the hotel are the relaxing atmosphere, the friendliness of the staff and the food quality. The hotel also offers parking for bicycles and the possibility to rent them. (“Casal di Noto”, n.d.). The average price for a night is €120.

However, focusing on the services provided, the characteristics, the value pursued and the mission carried out, I Carusi Relais is the strongest competitor available in the Sicilian Market so far. Conceived with the utmost respect for the environment and with the focus on nature, I Carusi Relais offers its guests a completely eco-friendly experience. Guests rave about the outdoor pool and the quality of service offered. (“I Carusi Relais”, n.d.) The average price for a night is €250.

Overall Piccola Luna boutique hotel can compete with these well-established businesses in the Val di Noto region, focusing on its selling points. Therefore, Piccola Luna offers tourists the possibility to immerse themselves into the beauty of nature, starting from seeing the skylight from their room, to dining at the olive grove. For instance, only services that do not interfere with the experience will be provided by the hotel, while others such as smart TVs or a coworking cafeteria service will not be necessary. Moreover, the sustainability vision of Piccola Luna adds extra value to the experience since guests will get the chance to reduce their carbon footprints during their stay and perhaps, they might be encouraged to do the same once they go back home.

7. DEFINITION OF THE SERVICE

Piccola Luna boutique hotel is born with the primary objective of offering accommodation. The main service the business provides, involves a series of activities focused on well-being, connection with nature and Sicilian culture, and environmental education, which will be offered all year around in different shapes and adapted to the seasons. More specifically, the business will offer the following

activities: Yoga and Meditation sessions; Cooking classes with local ingredients, Organic farm visits; Olive Grove dining experiences; Cycling and hiking excursions with the opportunity to rent a bike; Environmental conservation excursions; Workshops on sustainable living. Although the list of activities is varied, the business plan currently considers the average proposal of three activities among those proposed per year that will alternate, during a total of 100 days throughout the year. Depending on the outcomes of the activities, the profit or loss and guests' participation level, the hotel will focus on the development of other activities in subsequent years. This approach makes it possible to optimise the activity budget during the first year of operation, which includes materials, space and the hiring of extra personnel to carry out each specific activity.

The restaurant will be the only source of the hotel's F&B service, including the dining experience at the olive grove or the bar service when the breakfast, lunch or dinner services are not provided, just like a normal kitchen at home. Moreover, due to the size of the space dedicated to the restoration, the restaurant will be open to the general public, accepting diners from outside but giving priority to hotel guests. The capacity of the restaurant is 40 diners, which amounts to almost the double of the capacity of the boutique hotel overnight stay. Moreover, it would offer a half or full board, with a buffet breakfast and an "a la carte" menu for lunch and dinner.

8. MISSION AND VISION

The mission of Piccola Luna boutique hotel will be to provide high-quality and ecological hospitality to its guests while minimizing the environmental impact of its operations. The hotel is committed to providing exceptional service while transmitting all those values Sicilians grow up with, creating memorable experiences and promoting environmental sustainability in every aspect of the hotel.

The hotel's vision is to pave the way for more sustainable tourism in Sicily and achieve the ambitious goal of completely zeroing its CO₂ emissions in the long term. Through the adoption of sustainable practices, Piccola Luna boutique hotel wishes to lead the Sicilian hotel sector towards a future in which tourism and the environment itself can coexist in harmony. In other words, the hotel aims to be a tangible example of how a tourist business can operate in a responsible and eco-friendly way.

9. SERVICE DELIVERY PROCESS

This section provides a comprehensive exploration and understanding of the service delivery process allowing the hotel to successfully plan and execute its operations by optimizing costs, addressing them depending on the market needs, and assessing strengths, weaknesses, opportunities and threats with which the business will deal with. The main objective is to achieve customer satisfaction and business success.

9.1. Subcontracting

Given the small size of the boutique hotel, it may not be necessary to subcontract any departments initially, as the relatively small size allows most operations to be handled in-house. However, subcontracting certain specialised services would provide a quality service, thus ensuring a higher level of experience for guests. Therefore, the services that will be subcontracted are the following:

- Lifeguard: This figure would come from a specialized company. The cost is 1100€ per month.
- Surveillance: It would cover the initial installation of the cameras, regular maintenance, storage of the recordings and possible updates or upgrades of the system. The cost is 900€ per year.

9.2. Supply and inventory management

Supply and inventory management play a crucial role in ensuring an efficient supply of all the resources necessary to provide a quality service to guests. This includes the procurement of fresh, high-quality seasonal food and beverages, cleaning products, room amenities, linen and towels, among other items.

The stock of necessary equipment for the practice of the activities offered by the establishment for rent will also be taken into account. There will be 20% of equipment - in this case, bicycles for the bike tours - on 100% of customers.

In line with the hotel's policy, all operations including supply and stock management aim to ensure a responsible and environmentally friendly approach. This involves the selection of suppliers and products that meet sustainability criteria, such as local sourcing, organic production or organic certification. It also seeks to minimise waste and maximise efficiency in stock management, avoiding excessive purchases and establishing control over the quantities and expiry dates of products.

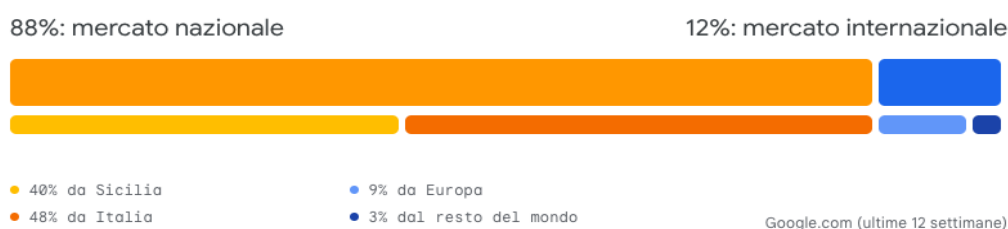
As a small boutique hotel, both the hotel and the restaurant encourage the reduction of unnecessary packaging and the substitution with ceramic tableware.

The aim is to achieve a more sustainable supply chain, together with reducing the hotel's ecological footprint and offering guests an eco-conscious and quality experience.

9.3. Market

Sicily is a popular tourism destination all around the world. Its natural beauty together with its historical and cultural heritage made the region become one of the most visited destination in Italy.

Figure 20:
Origin of users interested in visiting Siracusa



Source: Hotelinsights.com

From the big picture, according to Hotelinsights -which is a Google platform that helps businesses to improve their performance by collecting data about the territory of interest, and consequently allows them to meet the tourist demand- Sicily and more specifically Siracusa, boasts a well-established domestic tourism, with 88% of tourists coming from all around Italy and 12% of international tourists.

Table 3:
National tourism - Arrivals and presences by region of origin of customers - Sicily - years 2020-2021

Italiani	2020		2021	
	arrivi	presenze	arrivi	presenze
Piemonte	57.161	195.735	91.701	326.109
Valle d'Aosta / Vallée d'Aoste	1.415	5.006	2.365	9.955
Liguria	18.833	56.166	29.258	92.376
Lombardia	146.772	516.350	258.592	978.321
Trentino Alto Adige	11.163	38.693	19.927	72.551
Veneto	54.183	180.517	88.319	303.305
Friuli-Venezia Giulia	12.844	45.660	19.290	65.097
Emilia-Romagna	54.487	170.239	88.872	289.810
Toscana	44.465	134.815	66.074	199.502
Umbria	10.291	31.286	16.167	53.157
Marche	17.511	51.302	27.564	84.236
Lazio	106.007	335.452	141.332	469.855
Abruzzo	13.547	40.962	20.885	65.091
Molise	2.812	8.477	3.927	12.864
Campania	94.392	364.184	126.258	501.654
Puglia	50.037	169.187	66.676	225.365
Basilicata	7.444	25.788	10.462	35.509
Calabria	49.521	130.354	66.666	167.387
Sicilia	1.000.852	2.645.538	1.141.278	2.996.474
Sardegna	6560	19354	12538	34323
Regione non indicata	0	0	0	0
Totale Italiani	1.760.297	5.165.065	2.298.151	6.982.941
TOTALE GENERALE (Italiani+Stranieri)	2.206.469	6.622.498	3.113.379	9.689.251

Fonte: Dipartimento Turismo, Sport e Spettacolo - Osservatorio Turistico e dello Sport - Elaborazione su dati ISTAT

Source: Dipartimento Turismo, Spettacolo e Sport - Osservatorio Turistico e dello Sport - Elaborazione dati ISTAT

Focusing on the domestic tourism, the table 3 published by the Department of Tourism, Entertainment and Sport of Sicily and elaborated on the basis of data collected by the Italian National Institute of Statistics (ISTAT) shows that the main regions from which Sicily receives visitors are Lombardia and Campania. However, a great number of Sicilians loves traveling around their region of origin too. (Movimenti Turistici Nella Regione - Dati Provinciali, n.d.)

Table 4:
Arrivals and presences by nationality - Sicily - years 2020-2021

Stranieri	2020		2021		Stranieri	2020		2021	
	arrivi	presenze	arrivi	presenze		arrivi	presenze	arrivi	presenze
Austria	8.203	25.313	18.379	58.263	Ungheria	3.499	11.362	7.329	23.079
Belgio	26.768	92.359	35.919	128.535	Islanda	183	638	370	1.168
Danimarca	2.999	10.439	12.473	46.027	Altri paesi europei	4.772	14.470	9.654	29.818
Finlandia	840	3.363	2.095	9.727	Egitto	205	998	364	1.706
Francia	87.389	283.415	185.366	544.400	Paesi dell'Africa mediterranea*	1.840	6.382	2.979	9.758
Germania	72.378	260.324	132.103	492.055	Sud Africa	330	1.044	319	966
Grecia	1.466	4.065	4.370	11.252	Altri paesi africani	1.061	6.758	1.961	6.411
Irlanda	3.615	11.467	5.124	15.442	Israele	692	2.959	3.275	8.142
Lussemburgo	1.364	5.382	2.542	10.017	Altri Paesi del medio oriente**	1.077	3.331	2.546	8.577
Paesi Bassi	24.696	99.042	39.188	131.517	Cina	5.988	9.859	3.298	6.712
Portogallo	2.199	6.055	4.893	13.743	Giappone	6.777	11.385	1.139	2.863
Regno Unito	41.745	141.021	23.026	79.507	Corea del sud	1.868	3.197	658	1.518
Spagna	13.116	30.923	46.117	99.708	India	622	2.891	885	2.595
Svezia	2.216	8.034	8.796	28.694	Altri Paesi dell'Asia	4.845	20.313	3.893	17.965
Bulgaria	1.428	9.643	5.827	21.434	Canada	2.374	6.026	4.601	11.455
Ceca, Repubblica	3.144	9.330	13.885	43.584	Stati Uniti	16.841	57.245	56.654	166.294
Cipro	123	283	281	836	Messico	651	1.898	1.070	2.723
Croazia	814	3.636	1.981	7.972	Argentina	3.012	6.376	2.349	6.492
Estonia	658	1.916	1.689	4.858	Brasile	3.295	7.955	2.281	6.322
Lettonia	730	2.242	2.991	8.308	Venezuela	464	1.304	812	1.983
Lituania	1.404	7.988	3.767	16.126	Altri Paesi Nordamericani	12	59	19	39
Malta	13.623	32.111	24.817	61.783	Altri Paesi dell'America centro-meridionale	2.528	6.543	3.825	10.663
Norvegia	835	2.828	3.284	12.160	Nuova Zelanda	451	1.024	333	721
Polonia	20.561	69.360	40.976	153.465	Altri Paesi dell'Oceania	65	184	78	259
Romania	5.289	23.974	15.372	60.396	Altri	0	0	1	3
Russia	4.540	11.874	4.203	13.030	Switzerland and Liechtenstein	33.026	97.807	54.998	176.152
Slovacchia	611	1.866	1.884	6.381	Australia	2.922	6.702	1.533	4.191
Slovenia	2.541	6.230	5.621	15.188	Non specificato	0	0	0	0
Turchia	1.477	4.240	1.035	3.327	TOTALE STRANIERI	446.172	1.457.433	815.228	2.706.310

Fonte: Dipartimento Turismo, Sport e Spettacolo - Osservatorio Turistico e dello Sport - Elaborazione su dati ISTAT

Source: *Dipartimento Turismo, Spettacolo e Sport - Osservatorio Turistico e dello Sport - Elaborazione dati ISTAT*

As can be seen in table 4, in 2021 Sicily boasted major arrivals of tourists coming from France and Germany, and in third place from Poland. However, Piccola Luna boutique hotel will focus mainly on the first two segments as potential clientele. (Movimenti Turistici Nella Regione - Dati Provinciali, n.d.)

Although still far from reaching the amount of tourist presence in the region before COVID-19, according to a survey by the Italian National Institute of Statistics (ISTAT), tourism in Sicily is following a recovery trend that is expected to continue in the coming years.

Furthermore, Sicilian tourist market heralds a growing demand for sustainable tourism. As sustainable tourism is becoming increasingly popular and meaningful for many travellers, similarly, in the region emerges the need to enjoy Sicily's cultural and natural beauty without the risk of damaging it, instead, preserving it. Therefore, the demand for sustainable tourism could increase significantly on the island, encouraging eco-friendly tourism projects and initiatives, such as Piccola Luna boutique hotel.

9.4. Market segmentation

The demographic segmentation of the audience will be comprised between the age of 25 to 55 years old. Regarding the geographic segmentation, Piccola Luna expects to receive mainly guests from Italy, but also from European countries with particular attention to France and Germany. More specifically, the types of tourists coming to the rural boutique hotel will be the following:

- Young travellers: currently attracted by expensive but unique experiences, increasingly sustainable.
- Conscious travellers: interested in eco-friendly and sustainable travel, they make purchasing decisions with this strong idea in mind.
- Food and wine enthusiasts: eager to sample the local cuisine and wine from nearby farms, vineyards or olive groves, or the boutique hotel proposal itself.
- Families with older children: interested in experiencing a serene relaxing environment but with chances to engage children's interests.
- Health travellers: interested in immersing themselves into a rural reality where well-being and connection with nature are the heart of the experience.
- Solo travellers: looking for a peaceful retreat from bustling cities.
- Cultural travellers: interested in exploring the natural beauty and cultural landmarks of Sicily but do not want to spend their time in urban areas.

9.5. SWOT

Performing a SWOT analysis is essential in the creation of a business plan as it allows us to analyse the actual situation in which the company currently finds itself and create an effective strategy to enhance the company's strengths, correct weaknesses, recognise external threats and seize opportunities.

Table 5:
SWOT analysis Piccola Luna boutique hotel.

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> - Great location, close to tourist attractions and natural protected areas; - Good status of the buildings. - Strong focus on sustainability and environmental responsibility; - Development of a diversified product; - Willingness to partner up with local businesses. - Resistance and easiness of maintenance of the building thanks to the sustainable material selected. - Adoption of a first stage of circular economy to minimize hotel costs and local resources' consumption. 	<ul style="list-style-type: none"> - Entrance in a well-established market; - Limited services for people with disabilities; only fundamental accessibility criterias are met. - High financial initial investment on sustainable practices; - Limited expertise on olive grove needs and maintenance. - Limited operational experience and expertise. - No reputation in the market because it is new - Seasonality of tourism; - Lack of EcoLabel certification or any other officially recognized green certification.

THREATS	OPPORTUNITIES
<ul style="list-style-type: none"> - Shift in customer interests - A potential drought that would not allow the business to use rainwater to irrigate the olive grove. - Political and economic instability in the region - Natural disasters or other unforeseen events that could disrupt operations; - Fluctuations in currency exchange rates and other financial factors; - Changes in government regulations or policies affecting the tourism industry. 	<ul style="list-style-type: none"> - Growing interest in sustainable and eco-friendly travels; - High demand for authentic experiences; - Potential for partnerships with local tourism boards and organizations; - The existence of subsidies and funding support. - Accessibility to loans or other optimal forms of financing. - Lack of hotels offering sustainable living workshops;

Source: Own elaboration.

9.6. Promotion

Promotion is a key factor for startups when entering the market. However, in order to make effective use of its potential, it is first necessary to establish the main objectives the business wants to achieve through this tool.

In the initial phase of the start-up it is crucial to gain visibility, create brand awareness and reach customers before and after their stay. As a matter of fact, while attracting them before their stay will create curiosity and willingness to visit Piccola Luna boutique hotel, catching their attention post-stay -thorough surveys or emails- means getting reviews that will allow the hotel to drive future bookings and create credibility with the customer.

Moreover as the service of Piccola Luna boutique hotel is mainly addressed to young travellers, the promoting tool mostly used will be the Internet.

Going deeper into the matter, Piccola Luna boutique hotel will reach its first goal by building a strong online presence. The hotel will develop a visually appealing website, easy to use and where all the useful information is clearly displayed, create an account in booking and TripAdvisor and use social media platforms (Facebook, Instagram, Tiktok). These not only will allow the business to reach potential customers but also create a strong brand image through effective online storytelling that is aimed at transmitting the slow living, the cultural values, the people, the territories of Sicily that was, is and always will be much more than a tourist destination.

Moreover, The business will also use SEM (Search Engine Marketing), which refers to paid advertisements on search engines such as Google, that allow a company to

appear in the top search results for keywords relevant to its business, increasing its online visibility and exposure.

However, Google uses on a PPC (pay-per-click) system, which means that every time someone clicks on the ad, the business has to pay a variable fee. Lately, the rates are around €3 or €4 per click but every month the payment varies according to the success of the advertisement. Although its effectiveness, it is a quite expensive tool, therefore it will start to be used during the hotel's high season, when the business is already increasing its revenue.

Once Piccola Luna reaches its initial goals, the focus will shift toward building loyalty with customers and improving its positioning on the internet. In this phase, the business will offer themed experiences that immerse guests in the local culture and environment. An example might be the offer of a "sustainability retreat" package that includes workshops on sustainable farming and eco-friendly practices, or a "culinary adventure" package that includes cooking classes and tours of local food markets such as Natura iblea, an organic agricultural farming 20 minutes away from Piccola Luna.

Last but not least, the business could also host pop-up events that showcase local artisans, musicians, and chefs. These events could be open to both guests and the local community and could include workshops, performances, and tasting. This strategy not only supports locals and makes guests get in touch with authentic Sicilian lifestyles but also enhances local culture. Pop-up events can be offered during the low season such as March or end of November or December, as the hotel will not run the risk of interfering with guests' experience, while simultaneously guaranteeing the occupancy rate of the hotel during that period of the year.

Promotion costs would have a budget of € 30.000 per year.

9.7. Logo

Simple and intuitive, the logo of Piccola Luna made of just the name of the business and a hand that gently holds the moon, allows the guest to recognize it and remember it easily. Moreover, the use of earth colours evokes a connection with nature, thus instantly conveying the hotel's message and the experience that it wants to provide to the guest. Additionally, as shown below, in figure 22, the simplicity of Piccola Luna's logo allows it to be more versatile, and play with it adding elements and shapes similar to the moon but that reminds of food, in the case of restaurant. More specifically, the lemon is a very typical product of Sicily.

Figure 21:
Piccola Luna's boutique hotel logo



Source: Own elaboration

Figure 22:
Piccola Luna restaurant's logo



Source: Own elaboration

9.8. Selling price determination

Price is included in the Marketing Mix (Product, Price, Promotion, Distribution) For instance, in order to determine the sales price of Piccola Luna boutique hotel, and correctly choose a minimum and maximum rate for a stay in the boutique hotel, many aspects have been taken into account such as the market demand, the competition, costs and seasonality.

Overall, the price will initially be based on a comparison with similar accommodations within the area offering similar services, so that this business does not run the risk of straying too far from the average rate offered in the area. To this, a surcharge will be added for unique boutique hotel features such as a focus on sustainability and a starry sky experience from the comfort of the bed.

More specifically, a search was made on Booking.com simulating two bookings of the same hotel at different times of the year. For the first simulation, the month of August was selected as an example of the high season rate, while for the second booking, the month of November was chosen as an example of a low season rate. The comparison will allow us to understand the average prices available in the market for accommodations that offer similar experiences and a similar services as Piccola Luna boutique hotel.

Table 6:
Market price sales analysis.

Hotel Name	Price per night - low season (from Nov. to March)	Price per night - high season (from April to Oct)
I Carusi Relais	211 €	362,5 €

Valle degli Dei	90 €	140 €
Terre di Vendicari	211 €	301 €
Terre di Romanello Relais Val di Noto	155 €	285 €
Masseria del Carrubo	129 €	355 €
Masseria della Volpe	220 €	290 €
Average price	160 €	288 €

Source: Own elaboration.

Table 6 shows that the average prices of similar accommodations providing similar offerings within the Val di Noto region are between 160€ during low season, and 288€ during high season. As Piccola Luna boutique hotel stands out from the competition due to unique features, it can stand above the average.

However, I Carusi Relais resort is the accommodation that comes closest to Piccola Luna's business proposal, with the particularity that it already boasts great popularity and an excellent position in the market. In this circumstance a new entrant like Piccola Luna appears weak in the market and therefore, it cannot exceed I Carusi Relais's price, as it would risk to be easily replaced.

As a result, Piccola Luna boutique hotel will set a similar price as I Carusi Relais, but not exceed it.

Table 7:
Piccola Luna boutique hotel prices according to months

Months	Prices
From November to March	200 €
From April to June; September and October	285 €
July and August	350 €

Source: Own elaboration.

Table 7 shows the prices per room and night that Piccola Luna boutique hotel would offer for the first year of operations. The prices are addressed to potential guests that are willing to pay a surplus for experiencing a staying in an accommodation in harmony with nature. However, the performance in the first year will allow us to understand whether the asking price is appropriate or whether it needs to be lowered or raised in the following year, depending on demand, the market and satisfaction of the clients.

10. HUMAN RESOURCES

In this section it will be proposed a detailed analysis of the human capital needed by the hotel to efficiently operate. In particular it will provide an overview of the jobs created, the amount of personnel required and the expenses that Piccola Luna will incur to cover the salaries and their respective taxes.

10.1. Jobs to be created

For the recruitment of personnel, the list of ANPAL (Agenzia Nazionale Politiche Attive del Lavoro) will be the main resource used for the creation of Piccola Luna team. Moreover, an advertisement will be published on the boutique hotel's main social media channels with the vacancy to be offered and a detailed explanation of the job position. The human resources manager (Director) will then make a first selection, focusing on profiles that best fit with the mission and the values pursued by Piccola Luna.

The contracts would be initially determined with a period ranging from three to six months in respect of the Legislative Decree 15 June 2015, n. 81 (articles 19-29). At the end of the contract, an indeterminate contract would be made. From June to August the boutique hotel count on reinforcements in the restaurant, reception and entertainment departments.

Going deeper into the matter, the main jobs to be created at Piccola Luna boutique Hotel will be:

- 2 Front office profiles: A front office manager and a receptionist will be rotating from 9:00 to 17:00 by using the 5-2 work schedule and covering in this way each other's days off. More specifically, this schedule method will allow the employees to switch each week. If for example in the first week an employee works from Monday to Friday (5 days) and rest on Saturday and Sunday (2 days), the second employee will takes over saturday and sunday, and rest during the other days and so on. This rotation ensures that both employees have an equal number of working days and free days within two weeks. Moreover, for costs optimisation due to the small size of the hotel, from 17:00 on and unless required, a 24-hour online customer service will be offered. The service will also be available in the presence of the front office employee, who will take over this task.
- 4 Housekeeping profiles: more specifically there will be 3 housekeeping assistants and an housekeeping manager. Each turn will go from 8:00 to 16:00 and 16:00 to 00:00. In the morning shift, one housekeeping assistant will be in charge of the rooms and one of the boutique hotel common areas. During the afternoon shift, one figure will be in charge of the remaining

common areas and the restaurant. Manager schedule will shift between morning and afternoon timetable depending on the needs.

- 2 Technical services profiles: They will alternate from 8:00 to 16:00 and 16:00 to 00:00.
- 1 Marketing and events profile: from 9:00 to 17:00 or from 13:00 to 21:00, depending on the needs or the commitments of the day.
- 2 Gardening profiles: Same as the front office department, they will rotate following a 5-2 work schedule.

Restaurant/bar: The restaurant will serve breakfast from 7:00 to 10:30; lunch from 13:00 to 16:00 and dinner from 20:00 to 23:00. In the spare hours a bar/cocktails service will be available.

- 1 Maitre: with a broken schedule that goes from 12:00 to 16:00 and from 19:00 to 22:00.
- 3 Waiters: a waiter from 9:00 to 17.00 and 2 more waiters from 17:00 to 1:00.
- Kitchen
- 1 Chef: with a broken schedule that goes from 11:00 to 16:00 and from 20:00 to 23:00.
- 3 Kitchen helpers: 2 assistans will cover one turn, while the other will work with the chef. The rotating schedule will be from 9 to 17 and from 16:00 to 00:00.

Currently in Italy there is no law in force that would establish a minimum wage for each worker. However, the CCNL (Contratto Collettivo Nazionale di Lavoro) is the most efficient normative source so far stipulated by the organizations representing the interests of employers and the associations representing workers.

Collective bargaining takes place at different levels according to the mantions, experience, and type of work provided. The salaries of Piccola Luna’s staff will be based on CCNL contracts in the hotel industry.

Table 8:
Staff wages.

	CCNL LEVEL	BASIC WAGE	YEARLY
Director	Frame A	€2.196,97	€30.757,60
Front Office manager	Level 3	€1.634,37	€22.881,90
Receptionist	Level 4	€1.542,07	€21.588,90
Housekeeping Manager	Level 3	€1.634,37	€22.881,90
Housekeeping assistant (x3)	Level 5	€1.447,07	€20.258,90

Technical Manager	Level 4	€1.542,07	€21.588,90
Technical assistant	Level 5	€1.447,07	€20.258,90
Marketing and events Manager	Level 4	€1.542,07	€21.588,90
Maitre	Level 3	€1.634,37	€22.881,90
Waiter (x3)	Level 5	€1.447,07	€20.258,90
Chef	Level 3	€1.634,37	€22.881,90
Kitchen helpers (x3)	Level 4	€1.542,07	€21.588,90
Gardening (x2)	Level 7	€1.285,18	€17.992,50

Source: Own elaboration.

With the above information and the table, it is possible to calculate the cost of personnel for the boutique hotel per year.

Administration: € 30.757,60

Front office: € 44.470,80

Housekeeping: € 83.658,60

Maintenance: € 41.847,80

Marketing and events: € 21.588,90

Restoration: € 83.658,60

Kitchen: € 87.648,60

Gardening: € 35.985,00

The insurance (Contributi INPS) will amount to approximately 29,9% of the employee's total wage. Considering an average wage of about € 1.534, the monthly insurance price will be € 459 per employee. (€ 9.170 /month)

TOTAL: € 429.615,9 /per year. (€ 30.686,71 /per month.)

TOTAL Wages + Insurance: € 429.615,9 + € 110.040 = € 539.655,90

10.2. Functions of Departments

Considering the small size of the business, Piccola Luna will boast a slight hierarchical organisation where all departments are run by a manager having direct contact with the head director. However, each department will be in charge of specific responsibilities and functions. Communication and awareness about daily schedule it is essential. For instance each manager -or one member per department when he or she is absent- will take part in a daily briefing happening at 11:00 in the morning to discuss about the daily performance, activities or commitments of the day.

Front Office: This department is the first impression of the whole business, therefore it is essential to always welcome and heartily greet the guests once they arrive to Piccola Luna. Depending of the time of the day, receptionists will be in charge of the guests' check-in and check-out process, the provision of important information about the boutique hotel facilities, be in charge of problem solving as well as share any important information about the guests with the other departments and the provision of tips for the guests when requested.

Food & Beverage: Although the primary objective of this department is to provide high quality meal and drink options, more generally speaking it aims at providing an unforgettable culinary experience. The department includes the restaurant and the bar services, but it will also be involved in catering or banquet services for events that take place at Piccola Luna, as well as the preparation of the food destined to the dining experience at the olive grove. The main responsibilities of this department are: the maintenance of high standards of food safety, quality and hygiene; the food stock and purchase control, a loyal relationship with suppliers, the staff training. Overall, when all the criteria are met, the F&B department can significantly contribute to enhance the guest experience, improving the boutique hotel's reputation.

Housekeeping: While the size of the business may be small, the importance of this department cannot be underrated. The Housekeeping department is responsible for the tidiness and cleanliness of the whole property. The main objective is to ensure that all the hotel common areas, rooms and back-of-house spaces and well-presentable, clean and well-maintained. due to the size of Piccola Luna, this department will also be in charge of the laundry services ensuring that all fabric itemers are properly folded, and restocked. Moreover, members of housekeeping ensure that lost and found procedures are properly followed for the security of the guests.

Maintenance: It plays a critical role in the functioning of the whole property, including the maintenance of the physical infrastructure as well as resolving any issues that may arise. The main objective of this department is to address and fix any problems within the property. In order to do so, the department is in charge of conducting regular inspections, preventive maintenance tasks and repairs to ensure that all the systems efficiently work, but also adjusting room temperature, repairing room amenities or replacing some room equipment under request of the guest.

Administration: Due to the small size of Piccola Luna and with the aim of reducing costs, this department will be run by the director of the business and be in charge of several responsibilities including finances, managing the overall business operations, human resources and administrative tasks. However, the primary objective of the department is financial management, including budgeting and financial forecasting to ensure that the business operates within its financial objectives.

In terms of human resources management, the department in in charge of recruiting, hiring, preparing a training plan and ensuring that a high standard of service is provided to the guests.

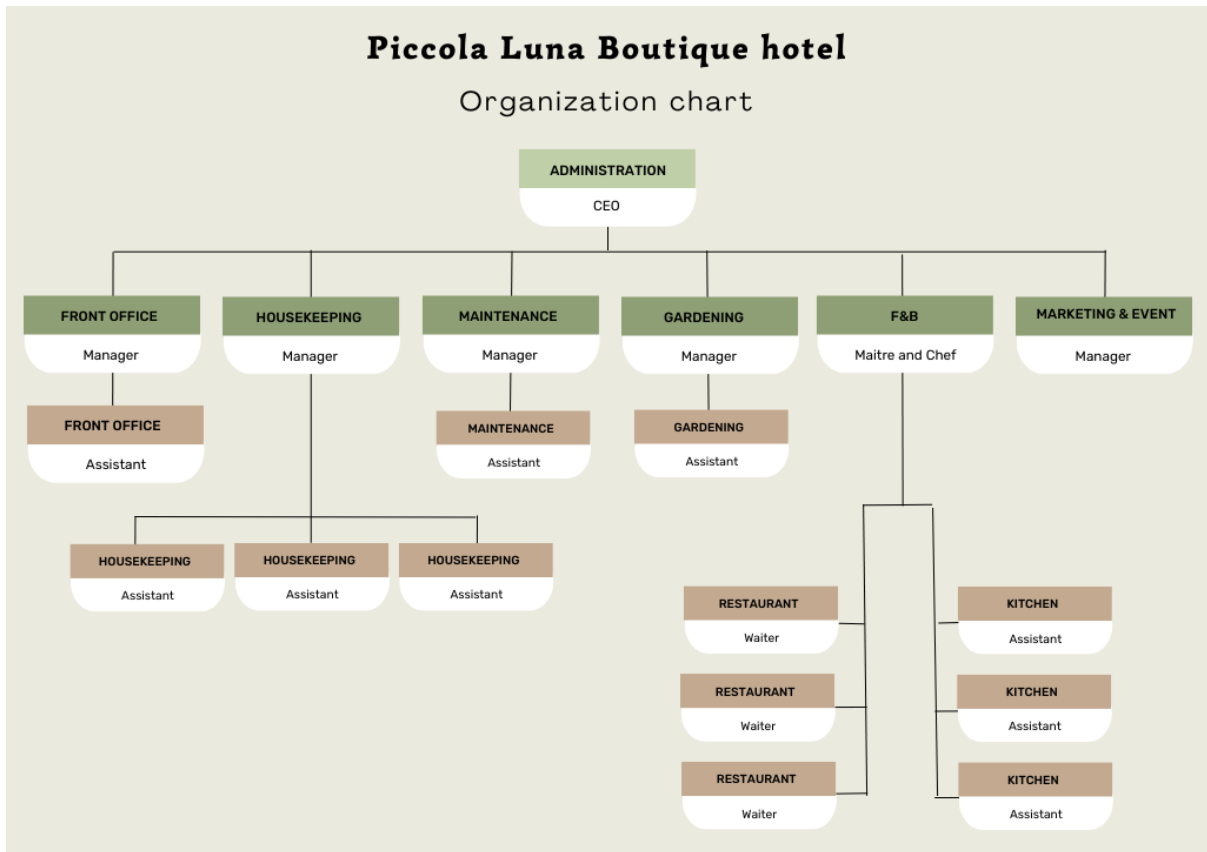
Marketing and Event: The primary objective of the department is promoting the boutique hotel, attracting guests and organizing activities and events to enhance guest experience. In order to do so, it must conduct market research to understand customer preferences and competitor performance, but also create and implement a strategy to reach the hotel's target audience and be updated about new trends to be the first in organizing events or initiatives in regard. Moreover, the department is in charge of managing the business's online presence as well as collaborate con local businesses to organize events at the property.

Gardening: It would involve general garden maintenance, landscaping and design, irrigation management, and pest and plant disease control. This is one of the most important departments regarding the internal operations of the hotel and more specifically the local resources consumption. As a matter of fact, this department will be in charge of the maintenance of green spaces, olive grove while also complying with the sustainable vision of of the hotel. For instance, it will ensure a drop-irrigation methodology, using rainwater recovered by the harvesting system. Moreover, a part of circular economy will be put in stage in the process of fertilization of the land, as only the organic waste from the olive grove itself will be used. As a result, the department will ensure the preservation of the environment as well as a low consumption of local resources.

10.3. Organization chart

As previously mentioned, Piccola Luna boutique hotel will implement a a slight hierarchical organisational chart with the aim of boosting direct communication with all the departments.

Figure 23:
Piccola Luna boutique hotel organizational chart.



Source: Own elaboration.

As figure 21 shows, the head of the business will be in charge of the overall business administration which involves Piccola Luna’s financial situation, human resources and business operations. All the departments will follow the same direct reporting structure. However, it is essential to encourage a collaborative environment among front office, housekeeping and maintenance as these three departments together enhance the overall guests’ experience before, during and after their stay. Similarly, F&B and events & marketing departments should work together efficiently, as any potential event organized at the hotel may need a catering service or the restaurant space or any type of F&B services provided by Piccola Luna’s restaurant.

11. ECONOMIC-FINANCIAL PLAN

With the information gathered and explained above, we proceed to prepare the economic-financial plan of Piccola Luna Boutique Hotel.

The use of numbers is essential to understanding issues like, how much funding is required to launch an enterprise, how operating expenses will be covered by revenue, and how requested funds may be returned. The plan will determine whether or not the project is viable and will produce benefits.

11.1. Purchase and rehabilitation costs

The current purchase price of the Sicilian Baglio would be about € 220.000 given its condition and the need for investment for its development. However we have found out that the plot of agricultural land that the property has, would have a value of € 10,000 to rehabilitate it to production, which makes a total purchase value of € 230,000.

The cost of the refurbishment of the building would be € 379,000 broken down as follows.

Table 9:
Renovation cost breakdown.

Area under reformation	Price
Terrace and pool area	€25.000
12 rooms	€7.000/room.
Restaurant, offices and reception	€160.000
Room with small laundry, storage room, machinery room	€40.000
Olive grove dining area	€5.000
Façade and surrounding areas	€65.000

Source: Own elaboration.

Total cost of building renovation: €379,000.

Total cost of purchase plus renovation €599,000.

For the part of the pool, terrace, and different leisure areas related to the activities that Piccola Luna will offer and the furniture, the cost rises to €141,000 broken down as follows.

Table 10:
Installations and furniture cost breakdown.

Construction of swimming pool 11 x 7 m with maximum depth of 1.70 m	€15,000
Terrace close to the swimming pool area	€20,000
Site clearing, grading and landscaping	€35,000
3 prefabricated wooden huts for activities, at 7.000€ per hut	€21,000
Furniture	€50,000

Source: Own elaboration.

In relation to the sustainable model that Piccola Luna wants to promote, there will be an initial reversal of 16.660, broken down as follows.

Table 11:
Ecological installations cost breakdown.

Solar panels	€12,500
Rainwater harvesting system	€1,100
Water filtration systems	€190
Costruction of drinking water fountains in common areas (x3)	€290/each

Source: Own elaboration

Total cost of installations plus ecological installations: 105,660€.

Total cost of furniture: 50,000€.

TOTAL COST of investment: 754,660€.

The total amount will be covered by equity and third-party financing of the initial investment. A total of €100,000 of equity and €654,660 of 8-year external financing. The interest rate of the external financing is taken from the Bank Of Italy (Banca D'Italia). The interest rate on 8-year loans is fixed at 5%. Therefore each year will be repaid 96.722,16€ of the loan.

The calculations and Cash Flows will be 8 years ahead.

The building is estimated to have a useful life of 40 years, marked as a time horizon. The furniture and installations of the hotel are established at 10 and 15 years for each one.

The following table shows the book value of the investment.

Table 12:
8-year book value and amortization.

	Amount	Amortization	Annual amortizacion	Years	Book value 8 years ahead
Building	566000	2%	11320	40	475.440,00
Installations	105560	10%	10566	10	21.112,00
Furniture	50000	10%	5000	10	10.000,00

Source: Own elaboration

As can be seen in the table above, the book value of the investment over 8 years is €506.552. The annual taxable income totals €26.886, and the total book value is €506.552.

11.2. Ingresos

In this section we will analyze the total operating income through the income generated by the rooms, the restaurant, the eco-sustainable activities of the hotel, and the rental of bicycles for the practice of bike tours, among other activities proposed within the hotel.

The information provided regarding occupancy is an estimate; taking into account that Piccola Luna is new and has not yet established a reputation with potential customers. However, its strategic location boasts the possibility to be highly frequented even since the first year of operation. For this reason, it is predicted that the first year will see an average occupancy of 76%, increasing and fluctuating in the succeeding years. The following table shows the anticipated revenues for year one, broken down by month.

Additionally, the table shown that the hotel will remain active during 325 of the year and close for winter break (low season) during february and beginning of March. This time will be beneficial to repair any damage or defects in the building or facilities, or do some renovations. However, the possibility of remaining operational during this month is not ruled out in the case that a privatisation of the entire building is requested.

Table 13:
Total revenue 1° year.

TOTAL REVENUE 1° YEAR												
	January	February	March	April	May	June	July	August	September	October	November	December
Establishment and occupancy												
Available rooms	12	WINTER BREAK	12	12	12	12	12	12	12	12	12	12
Available beds	24		24	24	24	24	24	24	24	24	24	24
Rooms per month	372		228	360	372	360	372	372	360	372	360	372
Operating days	31		19	30	31	30	31	31	30	31	30	31
Monthly occupancy rate	65%		70%	72%	74%	75%	85%	95%	85%	75%	70%	70%
N° of people in room	1,90%		1'9%	1'9%	1'9%	1'9%	1'9%	1'9%	1'9%	1'9%	1'9%	1'9%
Occupied rooms	241,8		159,6	259,2	275,28	270	316,2	353,4	306	279	252	260,4
Stay	457		302	492	522	513	600	670	581	530	478	494
Room price	200		200	285	285	285	350	350	285	285	200	200
Income per stay	48.360,00		31.920,00	73.872,00	78.454,80	76.950,00	110.670,00	123.690,00	87.210,00	79.515,00	50.400,00	52080
Other income												
Restaurant (lunch+dinner)	38.688,00		25.536,00	41.472,00	44.044,80	43.200,00	50.592,00	56.544,00	48.960,00	44.640,00	40.320,00	41.664,00

Equipment rental	1684,8		1814,4	1866,24	1918,08	1944	2203,2	2462,4	2203,2	1944	1814,4	1814,4
Various income (activity) per month	4212		4536	4665,6	4795,2	4860	5508	6156	5508	4860	4536	4536
TOTAL REVENUE	1.364.624,52											

Source: Own elaboration.

Total revenues for the 1° year of operation amount to € 1.364.624,52.

The following table shows the expected revenues for the next 8 years.

Table 14:
Total revenues 8 years ahead.

TOTAL REVENUE 8 YEARS AHEAD								
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
Establishment and occupancy								
Available rooms	12	12	12	12	12	12	12	12
Available beds	24	24	24	24	24	24	24	24
Operating days	325	325	325	325	325	325	325	325
Rooms per year	3900	3900	3900	3900	3900	3900	3900	3900
Annual average occupancy	76%	83%	87%	85%	86%	84%	81%	89%
N° of people in room	1'9%	1'9%	1'9%	1'9%	1'9%	1'9%	1'9%	1'9%
Occupied rooms	2964	3237	3393	3315	3354	3276	3159	3471
Stay	5631,6	6150	6446	6298	6373	6224	6002	6595
Average yearly room price	279	279	279	279	279	279	279	279
Income per stay	826.956,00	903.123,00	946.647,00	924.885,00	935.766,00	914.004,00	881.361,00	968.409,00
Other income								
Restaurant (lunch+dinner)	474.240,00	517.920,00	542.880,00	530.400,00	536.640,00	524.160,00	505.440,00	555.360,00
Equipment rental	21.660,00	23.655,00	24.795,00	24.225,00	24.510,00	23.940,00	23.085,00	25.365,00
Various income (activity) per month	54.172,80	59.162,40	62.013,60	60.588,00	60.588,00	59.875,20	57.736,80	63.439,20
Revenue per year	1.364.624,52	1.503.860,40	1.576.335,60	1.540.098,00	1.557.504,00	1.521.979,20	1.467.622,80	1.612.573,20
REVENUE 8 YEARS	12.144.597,72							

Source: Own elaboration.

As shown in the table 14, the estimated revenues which total €12.144.597,72 over the course of the 8 years, are based on an average price rather than taking into

account whether prices increase or decrease annually. As a result, we arrive at a more accurate approximation of the anticipated outcomes.

11.3. Gastos

For the purpose of obtaining the data for food, drink, and supplements, one customer's expenses are estimated, to which information provided in the subcontractations and personal sections is added, as party of expenditures.

Breakfast: € 3

Lunch: € 7

Dinner: € 11

Drink: € 2,5

Supplies: € 1.5

The estimated F&B's expense per person was obtained by calculating 30% of the final price paid by the customer. The data, like the income section, are estimates and based on actual numbers from hotels and businesses in the industry.

Table 15:
Total expenses 1° year.

TOTAL EXPENSES 1° YEAR												
	January	February	March	April	May	June	July	August	September	October	November	December
Expenses												
Personal expenses	30.686,71	30.686,71	30.686,71	30.686,71	30.686,71	30.686,71	30.686,71	30.686,71	30.686,71	30.686,71	30.686,71	30.686,71
Social security	9.170,00	9.170,00	9.170,00	9.170,00	9.170,00	9.170,00	9.170,00	9.170,00	9.170,00	9.170,00	9.170,00	9.170,00
Lifeguard service	1.100,00		674,00	1.100,00	1.100,00	1.100,00	1.100,00	1.100,00	1.100,00	1.100,00	1.100,00	1.100,00
Supplies	8.060,00	350,00	5.488,00	8.640,00	9.176,00	9.000,00	10.540,00	11.780,00	10.200,00	9.300,00	8.400,00	8.680,00
F&B	20.150,00		13.300,00	21.600,00	22.940,00	22.500,00	26.350,00	29.450,00	25.500,00	23.250,00	21.000,00	21.700,00
Other expenses	4.030,00		2.660,00	4.320,00	4.588,00	4.500,00	5.270,00	5.890,00	5.100,00	4.650,00	4.200,00	4.340,00
Operating costs	6.045,00	420,00	6.300,00	6.480,00	6.882,00	6.750,00	7.905,00	8.835,00	7.650,00	6.975,00	6.300,00	6.510,00
Total monthly expenses	79.241,71	40.626,71	68.278,71	81.996,71	84.542,71	83.706,71	91.021,71	88.076,71	81.756,71	78.156,71	74.556,71	82.186,71
Annual expenses												
Promotion		30.000,00										
Security		900,00										
Annual maintenance		25.000,00										
Loan repayment		96.722,16										
TOTAL EXPENSES												1.174.052,06

Source: Own elaboration.

As the table 15 shows the total expenses for year 1 amount to € 1.174.052,06. Compared to the income of year 1, the profit is € 190.572,46.

The following table shows the total expenses for the next 8 years.

Table 16:
Total expenses 8 years ahead.

TOTAL EXPENSES 8 YEARS AHEAD								
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
Expenses								
Personal expenses	429.615,90	429.615,90	429.615,90	429.615,90	429.615,90	429.615,90	429.615,90	429.615,90
Social security	110.040,00	110.040,00	110.040,00	110.040,00	110.040,00	110.040,00	110.040,00	110.040,00
Lifeguard service	11.674,00	11.674,00	11.674,00	11.674,00	11.674,00	11.674,00	11.674,00	11.674,00
Supplies	99.600,00	108.700,00	113.900,00	111.300,00	112.600,00	110.000,00	106.110,00	116.500,00
F&B	247.000,00	269.750,00	282.750,00	276.250,00	279.500,00	273.000,00	263.250,00	289.250,00
Other expenses	49.400,00	53.950,00	56.550,00	55.250,00	55.900,00	54.600,00	52.650,00	57.850,00
Operating costs	74.100,00	80.925,00	84.825,00	82.875,00	83.850,00	81.900,00	78.975,00	86.775,00
Annual expenses								
Promotion	30000	30000	30000	30000	30000	30000	30000	30000
Security	900,00	900,00	900,00	900,00	900,00	900,00	900,00	900,00
Annual maintenance	25.000,00	25.000,00	25.000,00	25.000,00	25.000,00	25.000,00	25.000,00	25.000,00
Loan repayment	96.722,16	96.722,16	96.722,16	96.722,16	96.722,16	96.722,16	96.722,16	96.722,16
TOTAL EXP. per year	1.174.052,06	1.217.277,06	1.241.977,06	1.229.627,06	1.235.802,06	1.223.452,06	1.204.937,06	1.254.327,06
TOTAL EXP. 8 years	9.781.451,48							

Source: Own elaboration.

In the table 16 the total expenses at 8 years are € 9.781.451,48. Compared to the total income at 8 years there is a profit of € 2.363.146,22.

11.4. Economic Viability

The term 'economic viability' refers to the assessment of a business initiative's ability to generate sufficient profits and sustainable financial returns. It involves examining the financial aspects of the company, such as revenue projections, costs and profitability, to see if the company can be financially successful.

11.4.1 Cash Flow

For the calculation of the cash flow, a tax rate of 30% on profits is estimated. The following table calculates the cash flow over 8 years, with the information from the previous tables of income, expenses and amortization.

Table 17:

Net and accumulated cash flow over 8 years.

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
Cash flow before taxes	190.571,46	286583,34	334358,54	310470,94	321701,94	298527,14	262685,74	358246,14
Taxes	49.105,60	77909,202	92241,762	85075,482	88444,782	81492,342	70739,922	99408,042
Net cash flow	114.579,86	181788,138	215230,778	198509,458	206371,158	190148,798	165059,818	231952,098
Accumulated cash flow	114.579,86	296.368,00	511.598,78	710.108,23	916.479,39	1.106.628,19	1.271.688,01	1.503.640,11
Income tax								
Cash flow before taxes	190571,46	286583,34	334358,54	310470,94	321701,94	298527,14	262685,74	358246,14
Amortization	26886	26886	26886	26886	26886	26886	26886	26886
Taxable income	163685,46	259697,34	307472,54	283584,94	294815,94	271641,14	235799,74	331360,14
30% tax	49.105,60	77909,202	92241,762	85075,482	88444,782	81492,342	70739,922	99408,042

Source: Own elaboration.

11.4.2 Payback

Payback consists of how long it takes to recover the initial investment. It is calculated through the accumulated cash flows, and the investment is considered to have been recovered when these numbers equal the investment. The longer the payback time, the higher the risk.

The initial investment amounts to €754,660 as mentioned above.

Table 18:
Payback.

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
Net cash flow	114.579,86	181788,138	215230,778	198509,458	206371,158	190148,798	165059,818	231952,098
Accumulated cash flow	114.579,86	296.368,00	511.598,78	710.108,23	916.479,39	1.106.628,19	1.271.688,01	1.503.640,11

Source: Own elaboration.

The Payback table shows that the investment will be recovered in 5 years.

11.4.3 Net Profit Value (NPV)

Net Present Value (NPV) is another financial tool used to determine the viability of a project or investment. It is calculated by summing the expected cash flows over time and discounting them to present value using the appropriate discount rate. In this case the discount used is 5%.

In order to know if the investment has to be carried out, NPV must be greater than 0. If it is equal to 0 it would be indifferent and if it is lower the investment does not have to be carried out.

$$NPV = -754,660.00 + \frac{114,579.82}{(1+0.05)^1} + \frac{181,788.138}{(1+0.05)^2} + \frac{215,230.778}{(1+0.05)^3} + \frac{198,509.458}{(1+0.05)^4} + \frac{206,371.158}{(1+0.05)^5} + \frac{190,148.798}{(1+0.05)^6} + \frac{165,059.818}{(1+0.05)^7} + \frac{231,952.098}{(1+0.05)^8}$$

Calculating this formula, we obtain:

$$NPV = 80,998.55$$

The approximate NPV is 80,998.55.

As the NPV is greater than zero, it is implied that the project has the potential to produce a favorable economic return; the higher the NPV, the greater the value produced by the project.

11.4.4 Internal Rate of Return (IRR)

The internal rate of return (IRR) is used for investment decisions, to see if the investment is feasible.

The discount rate (k) is necessary to know what the investment will generate in the future. In order to have this data, the cash flows must be discounted. To determine the discount rate, the risk of the investment must be taken into account.

Table 19:
IRR of Piccola Luna Boutique hotel.

	Investment & Cash flows
Initial investment	-754.660,00
Year 1	114.579,86
Year 2	181.788,14
Year 3	215.230,78
Year 4	198.509,46
Year 5	206.371,16
Year 6	190.148,80
Year 7	165.059,82
Year 8	231.952,10
IRR	13,88%

Source: Own elaboration

The IRR of Piccola Luna boutique hotel is 13.88%. In other words, this is the discount rate at which the NPV of the cash flows becomes zero. If the IRR is higher than the discount rate used (in this case, 5%), the project is considered profitable.

Therefore, the IRR of 13.88% indicates the expected rate of return of the project, which means that if the cash flows are reinvested at a rate of 13.88%, the project will be able to generate a return equal to or higher than this rate.

11.5 Financial Viability

From a financial point of view, a project will be viable as long as, at all times, it demonstrates that it has sufficient resources to be able to meet the payment obligations incurred in its development. In particular for this project, the financial tools used are ROI and ROE.

11.5.1 Return on Investment (ROI)

The ROI measures the capacity of the assets to create benefits, for this reason it has to be high. The information provided by this formula should be used to know whether to carry out the investment, since it expresses the capacity to generate profits.

The ROI is calculated by dividing the net profit before tax (BAIT) by the total investment and multiplying by 100 to obtain a percentage. The ROI for the first year of activity will be calculated below.

$$ROI = \frac{(Net\ Profit - Initial\ Investment)}{Initial\ Investment} \times 100$$

$$ROI = \frac{(114,579.86 - 754,660)}{754,660} \times 100 = 15.18\%$$

As can be seen from the above table, the invested capital will be recovered in the fifth year of operation. In fact, if we calculate the ROI at the end of 8 years will obtain a 99.94%.

$$ROI\ (Year\ 8) = \frac{(1,503,640.11 - 754,660)}{754,660} \times 100 = 99.94\%$$

11.5.2 Return on Equity (ROE)

ROE is the profitability of the capital invested in the company. It is the amount of resources invested to achieve profit.

To do so, it is necessary to divide the profit after tax (BDIT) with the net equity of the company, which can be obtained by subtracting the liabilities from the assets, shown in the table above.

$$ROE = \frac{\text{Net profit after tax}}{\text{Shareholders' equity}} \times 100$$

$$ROE = \frac{114,579.82}{100,000} \times 100$$

$$ROE = 114,58\%$$

The approximate ROE is 114.58%. This indicates that the investment generated a return of 114.58% in relation to the equity invested. Therefore, the project shows a strong financial performance and great capacity of generating returns for its shareholders.

12. CONCLUSION

In conclusion, this work based on the realisation of a project that has very specific characteristics towards a specific field, such as environmental sustainability, contact with nature, and recovery of Sicilian economy through a more qualitative tourism proposal, shows that as a business concept it is positive, with many possibilities for the future.

In the economic-financial plan we can see the possibility of profitability with good management and a good use of renewable energies.

We can also see that it is a booming market, since in recent years Sicily has a young sector that has been oriented towards a more active and healthy lifestyle, and focused on environmental education.

The location is ideal and is in accordance with the immersive experience in nature that is to be offered to the client, since, despite being in a suburban area, the proximity to the cities of Noto and Ragusa as well as to the attractions mentioned in the business plan removes the character of isolation. Moreover, it is ideal for the practice of ecological activities or guided bicycle tours in the surrounding areas.

The building itself, comprising the hotel and the restaurant, is practical in that it is not very large and is easy to maintain and manage. However, a potential drought, any

change in laws or a natural phenomena happening in the region might cause some barriers or limits to the operations of the business, shaping its profitability, or method of operation discussed above.

In recent years the regional government of Sicily, through various public facilities and funding available to entrepreneurs who intend to invest in sustainable tourism activities, is trying to promote an alternative tourism, less quantity and more quality, with a higher purchasing power and great attention to the environment. This project falls within these parameters.

In the work that we present, the basic points are developed, not only for the good functioning of the business, but also for it to be a long-term project.

The economic data that appear are approximate to reality, taking companies in the sector as a reference. It is necessary to take into account the risk that the market changes from year to year, which is why we try to make these approximations in a very realistic way.

The figures provided are based on an estimate of 8 years and it is observed that with a hypothesis of an average occupancy rate of 76% in the first year and following the positive trend in the following years, the investment is recovered in 5 years, which favours the viability of the project.

From the first year there is income and a good return, both economically and financially.

In conclusion, this is a work on a feasible long-term project in which we have analysed all possible aspects so that it can be carried out with a guarantee of success. Although the numbers displayed may vary due to annual fluctuations causing a more negative scenario than the one proposed, the project shows a very good viability, which should be sufficient to cover any costs not currently taken into account.

Concerning future projections, Piccola Luna boutique hotel will try to constantly monitor strengths, weaknesses, opportunities and risks even in the midst of operations in order to always foresee in time the best response to implement. In this way, the business will also be able to work on remaining weaknesses such as applying for official sustainability certifications and investing in improving the hotel's accessibility.

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Annexes

1.1 Annexe 1 - Application form to start hotel activity (SCIA)

The application form to start hotel activity presented below, is the so called SCIA (Certified Declaration of Commencement of Activity). It is a declaration that allows businesses to start, modify or cease a productive activity (craft, commercial, industrial), without having to wait for bureaucracy or the performance of preliminary checks and controls by the individual bodies in charge. The SCIA produces immediate effects pursuant to Article 19 of Law 241/90. It consists of a self-certification accompanied by annexes, necessary to document the possession of both subjective requirements such as moral and professional ones if required to carry out certain activities, and objective requirements laid down by law according to the type of economic activity to be undertaken.

Figures 1, 2, 3, 4, 5, 6, 7:
Application form to start hotel activity (SCIA).

12-7-2019 GAZZETTA UFFICIALE DELLA REPUBBLICA ITALIANA Serie generale - n. 162

Al SUAP del Comune di _____ PEC / Posta elettronica _____	Completato a cura del SUAP: Pratica _____ Dal _____ Protocollo _____
--	--

SEGNALAZIONE CERTIFICATA DI INIZIO ATTIVITÀ PER STRUTTURE RICETTIVE ALBERGHIERE
(Sez. I, Tabella A, d.lgs. n. 222/2016)

INDIRIZZO DELL'ATTIVITÀ*
*Completare ad avvenuta apertura della struttura/attività/impresa

Via/piazza _____ n. _____
 Piano _____ interno _____
 Comune _____ prov. _____ C.A.P. _____
 Stato _____ Telefono fisso _____ cellulare _____

DATI CATASTALI (*)

Foglio n. _____ map. _____ (se presenti) sub. _____ sez. _____
 Catasto: fabbricati

I - APERTURA

Il/la sottoscritt/a **SEGNALA l'avvio dell'attività di una struttura ricettiva alberghiera:**

Denominazione della struttura _____

Esercizio a carattere (*)

Annuale dal _____ al _____ (gg/mm)
 Stagionale dal _____ al _____ (gg/mm)

Le sezioni e le informazioni che possono variare sulla base delle diverse disposizioni regionali sono contrassegnate con un asterisco (*)

- 72 -

12-7-2019 GAZZETTA UFFICIALE DELLA REPUBBLICA ITALIANA Serie generale - n. 162

Tipologia di esercizio (*)

albergo
 residenza turistico-alberghiera (RTA)
 albergo diffuso
 costruiti a seguito di:
 * esecuzione di un intervento di riqualificazione edilizia di cui al PUC/SCIA n. _____ del _____/_____/_____
 aggregazione a una struttura alberghiera esistente di unità immobiliari a destinazione d'uso residenziale situate entro i 200 m
 altro (specificare) _____

Classificazione dichiarata / richiesta (*)

La planimetria è stata presentata in data _____/_____/_____ prot. n. _____

DICHIARAZIONI SUL POSSESSO DEI REQUISITI DI ONORABILITÀ*

Il/la sottoscritt/a, consapevole delle sanzioni penali previste dalla legge per le false dichiarazioni (art.76 del DPR 445 del 2000 e Codice penale), sotto la propria responsabilità,
 dichiara:

- di essere in possesso dei requisiti di onorabilità previsti dalla Legge;

Quali sono i requisiti di onorabilità previsti dalla legge per l'esercizio dell'attività? (D.L. n. 77/1931, artt. 11 e 92)

- non aver riportato una condanna a pena reclusiva della libertà personale superiore a tre anni per delitti non colposi, salvo aver successivamente ottenuto la riabilitazione;
- non essere stato sottoposto a sorveglianza speciale o a misure di sicurezza personale o essere stato dichiarato inidoneo all'ufficio, professionale o parafisco;
- non aver riportato condanne per delitti contro la personalità dello Stato o contro l'ordine pubblico, ovvero per delitti contro la persona commessi con violenza, o per furto, rapina, estorsione, sequestro di persona o scippo di regimi o di estorsioni, o per violenza o resistenza all'autorità, o poter comunque provare la propria buona condotta;
- non essere stato condannato per reati contro la moralità pubblica e il buon costume, o contro la sanità pubblica o per delitti d'azzardo, o per delitti commessi in stato di ubriachezza o per contravvenzioni concernenti la prevenzione dell'adolescente, o per infrazioni alla legge sul lotto, o per abuso di sostanze stupefacenti.

- che non sussistono nei propri confronti le cause di divieto, di decadenza o di sospensione previste dalla legge (art. 67 del D.Lgs. 06/09/2011, n. 159 "Effetti delle misure di prevenzione previste dal Codice delle leggi antimafia e delle misure di prevenzione, nonché nuove disposizioni in materia di documentazione antimafia").

Quali sono le cause di divieto, decadenza o sospensione previste dalla legge (D.Lgs. n. 159/2011)?

* I riquadri hanno una finalità esplicativa, per assicurare maggiore chiarezza all'impresa sul contenuto delle dichiarazioni da rendere. Potranno essere adeguati in relazione ai sistemi informativi e gestiti dalle Regioni, anche tramite apposite istruzioni.

- 73 -

- provvedimenti definitivi di applicazione delle misure di prevenzione personale (sorveglianza speciale di pubblica sicurezza oppure obbligo di soggiorno nel comune di residenza o di dimora abituale - art. 5 del D.Lgs. 158/2011);
- condanna con sentenza definitiva e confermata in appello per uno dei delitti consumati o tentati elencati nell'art. 51, comma 3/bis, del Codice di procedura penale (per esempio, associazione di tipo mafioso o associazione finalizzata al traffico di stupefacenti, ecc.).

NOMINA DEL RAPPRESENTANTE
(Eventuale)

Il/la sottoscritt/a dichiara inoltre di voler nominare come proprio rappresentante, ai sensi degli artt. 8 e 93 del T.U.L.P.S., approvato con R.D. n. 773/1951, l/la seguente:

Nome _____ Cognome _____ che ha compilato l'allegato B.
(Indicare ripetibile in caso di ulteriori rappresentanti)

DOTAZIONI E SERVIZI DELLA STRUTTURA (*)

Il/la sottoscritt/a dichiara che la struttura:

Somministrazione di alimenti e bevande

non ha servizio di somministrazione di alimenti e bevande
 prevede la somministrazione di alimenti e bevande agli alloggiati, ai loro ospiti e a coloro che sono presenti in caso di eventi o manifestazioni
 ha un servizio di somministrazione di alimenti e bevande aperto al pubblico

Piscina

non ha impianti ad uso natatorio
 ha n. _____ impianti natatori riservati agli alloggiati di mq. _____, mq. _____
 ha n. _____ impianti natatori aperti al pubblico di mq. _____, mq. _____

Centro estetico/benessere

non è dotata di centro estetico/benessere
 è dotata di centro estetico riservato agli alloggiati
 è dotata di centro estetico aperto al pubblico

Palestra o sala con attrezzi da palestra

non è dotata di sala con attrezzi da palestra
 è dotata di sala con attrezzi da palestra riservata agli alloggiati
 è dotata di sala con attrezzi da palestra aperta al pubblico

Altre? _____

* In caso di ulteriori attività e servizi e per la vendita di specifici prodotti si applicano i relativi regimi amministrativi



Specificare quali servizi sono gestiti da altri soggetti:

Servizio _____ Soggetto gestore _____
 Servizio _____ Soggetto gestore _____
 Servizio _____ Soggetto gestore _____

CAPACITA' RICETTIVA (*)

Totale complessivo posti letto n. _____

Camere

Totale camere n. _____ per posti letto complessivi in camera n. _____

Numero Camere singole	Numero Camere doppie	Numero Camere triple	Numero Camere	Numero Camere con più quartiglie	Numero Camere con più di 4 letti	N. Suite	N. Altro	N. Altro
Con bagno	Senza bagno	Con bagno	Senza bagno	Con bagno	Senza bagno	Con bagno	Senza bagno	

Unità abitative

Totale unità abitative con uso cucina n. _____ per posti letto complessivi in unità abitative n. _____

N. unità dello stesso tipo	Tipologia (Indicare con una X)	Appartamenti composti da più locali		Soggetti		Cucina in vano separato (solo)	Bagni privati (N.)	Totale posti letto (N.)
		Tipologia Appartamenti composti da più locali (Indicare con una X)	Tipologia Camere per il solo pernottamento (N.)	In vano con pernottamento	In vano separato dal pernottamento			

Unità abitative ad uso residenziale (solo in caso di condotte)

Numero unità abitative con posti letto n. _____ (riga ripetibile) _____

Totale unità abitative n. _____

Totale superficie unità abitative¹ mq. _____

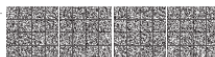
¹ La superficie netta delle unità abitative ad uso residenziale deve essere non superiore al 40% della superficie netta destinata a camera (Per camera si intende il spazio locale preordinato al pernottamento della clientela, al quale si accede direttamente da corridoi o altre aree comuni mediante porta munita di serratura).



Quadro riepilogativo della documentazione allegata

DOCUMENTAZIONE ALLEGATA ALLA SCIA

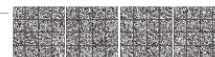
Allegato	Denominazione	Casi in cui è previsto
<input type="checkbox"/>	Procurat delega	Nel caso di procurat delega a presentare la segnalazione
<input type="checkbox"/>	Copia del documento di identità dell'italiano/i	Nel caso in cui la segnalazione non sia sottoscritta in forma digitale e in assenza di procura
<input type="checkbox"/>	Pianimetria quotata dei locali	Nel caso in cui non sia già in possesso della PA
<input type="checkbox"/>	Dichiarazioni sul possesso dei requisiti da parte degli altri soggetti (Allegato A) + copia del documento di identità	Sempre, in presenza di soggetti (es. soci) diversi dal dichiarante
<input type="checkbox"/>	Dichiarazioni sul possesso dei requisiti da parte del rappresentante (Allegato B) + copia del documento di identità	Sempre, in presenza di un rappresentante
<input type="checkbox"/>	Dichiarazione di classificazione della struttura (*)	In caso di autodichiarazione per la classificazione della struttura



SCIA UNICA

ALTRE SEGNALEGGIONI O COMUNICAZIONI PRESENTATE IN ALLEGATO ALLA SCIA

Allegato	Denominazione	Casi in cui è previsto
<input type="checkbox"/>	SCIA di classificazione della struttura (*)	Nel caso in cui è prevista la SCIA per la classificazione della struttura
<input type="checkbox"/>	Notifica sanitaria (art. 6, Reg. CE n. 852/2004)	In caso di esercizio che effettua la somministrazione di alimenti e bevande agli alloggiati, ai loro ospiti e a coloro che sono presenti in caso di eventi o manifestazioni
<input type="checkbox"/>	SCIA somministrazione	In caso di esercizio che effettua la somministrazione di alimenti e bevande al pubblico
<input type="checkbox"/>	SCIA per insegna di esercizio	In caso di attività che preveda insegna esterna (dove è prevista la SCIA)
<input type="checkbox"/>	SCIA prevenzione incendi	In caso di esercizio con capacità ricettiva superiore a 25 posti letto o comunque in caso di attività soggetta ai controlli di prevenzione incendi
<input type="checkbox"/>	Altre SCIA o altre comunicazioni per l'avvio di specifiche attività	Se espressamente previste dalla normativa di settore
<input type="checkbox"/>	Altre comunicazioni o segnalazioni previste dalla normativa regionale (*)	Se espressamente previste dalla normativa regionale di settore



ALTRE DICHIARAZIONI

Il sottoscritto dichiara, relativamente ai locali di esercizio:
- di aver rispettato le norme sismiche, edilizie, igienico-sanitarie, di sicurezza nei luoghi di lavoro e, tutte salvo le deroghe in corso, di prevenzione incendi
- di aver rispettato le norme relative alla destinazione d'uso
- Altri?
Il sottoscritto dichiara, inoltre:
- di impegnarsi a comunicare ogni variazione relativa a stati, fatti, condizioni e tollerati rispetto a quanto dichiarato (*)

SCIA UNICA (SCIA + altre segnalazioni, comunicazioni e notifiche):

Il sottoscritto presenta le segnalazioni e/o comunicazioni indicate nel quadro riepilogativo allegato.

SCIA CONDIZIONATA (SCIA o SCIA unica + richiesta di autorizzazione):

Il sottoscritto presenta richiesta di acquisizione, da parte dell'Amministrazione, delle autorizzazioni indicate nel quadro riepilogativo allegato.

Il sottoscritto è consapevole di non poter iniziare l'attività fino al rilascio dei relativi atti di assenso, che verrà comunicato dallo Sportello Unico.

Nota bene: Per le attività svolte su suolo pubblico, è necessario avere la relativa concessione.

Attenzione: qualora dai controlli successivi il contenuto delle dichiarazioni risulti non corrispondente al vero, oltre alle sanzioni penali, è prevista la decadenza dei benefici ottenuti sulla base delle dichiarazioni stesse (art. 75 del DPR 445 del 2000).

Data Firma

INFORMATIVA SUL TRATTAMENTO DEI DATI PERSONALI (Art. 13 del Reg. UE n. 2016/679 del 27 aprile 2016)

Il Reg. UE n. 2016/679 del 27 aprile 2016 stabilisce norme relative alla protezione delle persone fisiche con riguardo al trattamento dei dati personali. Pertanto, come previsto dall'art.13 del Regolamento, si forniscono le seguenti informazioni:

Titolare del Trattamento: Comune di (nella figura dell'organo individuato quale titolare)

Indirizzo:
Indirizzo mail/PEC:

Finalità del trattamento. Il trattamento dei dati è necessario per l'esecuzione di un compito di interesse pubblico o connesso all'esercizio di pubblici poteri di cui è investito il titolare del trattamento. Pertanto i dati personali saranno utilizzati dal titolare del trattamento nell'ambito del procedimento per il quale la dichiarazione viene resa.

Modalità del trattamento. I dati saranno trattati da persone autorizzate, con strumenti cartacei e informatici.

Nel caso di piattaforme telematiche l'informativa sul trattamento dei dati personali può essere resa disponibile tramite apposito link (da indicare) o pop up o altra soluzione telematica.

Le finalità del trattamento possono essere ulteriormente specificate in relazione ai settori di intervento.



Destinatari dei dati. I dati potranno essere comunicati a terzi nei casi previsti dalla Legge 7 agosto 1990, n. 241 (Nuove norme in materia di procedimento amministrativo e di diritto di accesso ai documenti amministrativi), ove applicabile, e in caso di controlli sulla veridicità delle dichiarazioni (art.71 del D.P.R. 28 dicembre 2000 n.445 (Testo unico delle disposizioni legislative e regolamentari in materia di documentazione amministrativa).

Dati. L'interessato può in ogni momento esercitare i diritti di accesso e di rettifica dei dati personali nonché ha il diritto di presentare reclamo al Garante per la protezione dei dati personali. Ha inoltre il diritto alla cancellazione dei dati e alla limitazione al loro trattamento nei casi previsti dal regolamento. Per esercitare tali diritti tutte le richieste devono essere rivolte al Comune di indirizzo mail. Il responsabile della protezione dei dati è contattabile all'indirizzo mail:

Periodo di conservazione dei dati. I dati personali saranno conservati per un periodo non superiore a quello necessario per il perseguimento delle finalità sopra menzionate e comunque non superiore a quello imposto dalla legge per la conservazione dell'atto o del documento che li contiene.

Il sottoscritto dichiara di aver letto l'informativa sul trattamento dei dati personali.

Indicazione eventuale.



SCIA CONDIZIONATA

RICHIESTA DI AUTORIZZAZIONE PRESENTATA CONTESTUALMENTE ALLA SCIA O ALLA SCIA UNICA

Table with 3 columns: Allegato, Denominazione, Casi in cui è previsto. Rows include documentation for exercise, structure classification, and other regional requirements.

ALTRI ALLEGATI (attestazioni relative al versamento di oneri, diritti etc. e dell'imposta di bollo)

Table with 3 columns: Allegato, Denominazione, Casi in cui è previsto. Rows include payment of duties and stamp duty.



ALLEGATO A

DICHIARAZIONE SUL POSSESSO DEI REQUISITI DA PARTE DEGLI ALTRI SOGGETTI

Cognome Nome
C.F.
Data di nascita
Cittadinanza
Sesso: M | F
Luogo di nascita: Stato Provincia Comune
Residenza: Provincia Comune N. C.A.P.
Via, Piazza, ecc. in qualità di
della Società

Consapevole delle sanzioni penali previste dalla legge per le false dichiarazioni e attestazioni (art. 76 del DPR n. 445 del 2000 e Codice penale), sotto la propria responsabilità,

dichiara

- di essere in possesso dei requisiti di onorabilità previsti dalla legge (art. 11 e 92 del TULPS, Regio Decreto 1806/1931, n. 772;
- che non sussistono nei propri confronti le cause di divieto, di decadenza o di sospensione previste dalla legge (art. 67 del D.Lgs. 06/09/2011, n. 158, "Effetti delle misure di prevenzione previste dal Codice delle leggi antimafia e delle misure di prevenzione, nonché nuove disposizioni in materia di documentazione antimafia")

Attenzione: qualora dai controlli successivi il contenuto delle dichiarazioni risulti non corrispondente al vero, oltre alle sanzioni penali, è prevista la decadenza dei benefici ottenuti sulla base delle dichiarazioni stesse (art. 75 del DPR 445 del 2000).

Data Firma

INFORMATIVA SUL TRATTAMENTO DEI DATI PERSONALI (Art. 13 del Reg. UE n. 2016/679 del 27 aprile 2016)

Il Reg. UE n. 2016/679 del 27 aprile 2016 stabilisce norme relative alla protezione delle persone fisiche con riguardo al trattamento dei dati personali. Pertanto, come previsto dall'art.13 del Regolamento, si forniscono le seguenti informazioni:

Titolare del Trattamento: Comune di (nella figura dell'organo individuato quale titolare)

Indirizzo:
Indirizzo mail/PEC:

Finalità del trattamento. Il trattamento dei dati è necessario per l'esecuzione di un compito di interesse pubblico o connesso all'esercizio di pubblici poteri di cui è investito il titolare del trattamento. Pertanto i dati personali saranno utilizzati dal titolare del trattamento nell'ambito del procedimento per il quale la dichiarazione viene resa.

Modalità del trattamento. I dati saranno trattati da persone autorizzate, con strumenti cartacei e informatici.

Destinatari dei dati. I dati potranno essere comunicati a terzi nei casi previsti dalla Legge 7 agosto 1990, n. 241 (Nuove norme in materia di procedimento amministrativo e di diritto di accesso ai documenti amministrativi), ove applicabile, e in caso di controlli sulla veridicità delle dichiarazioni (art.71 del D.P.R. 28 dicembre 2000 n.445 (Testo unico delle disposizioni legislative e regolamentari in materia di documentazione amministrativa).

Nel caso di piattaforme telematiche l'informativa sul trattamento dei dati personali può essere resa disponibile tramite apposito link (da indicare) o pop up o altra soluzione telematica.

Le finalità del trattamento possono essere ulteriormente specificate in relazione ai settori di intervento.




1.2. Annexe 2 - A-19 model: Declaration of accommodation classification

The Declaration of accommodation classification is a self-certification regarding the classification of the establishment, aimed at providing an overview of the features and services offered within the facility. This form must be attached when submitting the SCIA to start the activity. As previously mentioned, depending on the features and services offered, the accommodation facility will be classified according to a different criterion. As a matter of fact, hotels and dependencies will be classified from 1 to 5 stars, tourist-hotel residences from 2 to 4 stars, campsites and holiday parks from 1 to 4 stars and finally residences from 2 to 4 stars.

Figure 8:

A-19 model - Declaration of accommodation classification

		
ALLEGATO A-19 Dichiarazione di conformità dell'impianto alle vigenti norme DICHIARAZIONE DI CLASSIFICAZIONE DELLA STRUTTURA RICETTIVA		
1. Dati generali dell'intervento		
1.1 - Generalità dell'interessato (Indicare Nome e Cognome. I dati anagrafici completi sono contenuti nella Domanda Unica)		
2. Dati del tecnico incaricato		
IL SOTTOSCRITTO		
Qualifica (Ing., Arch. Geom., ecc.)	Iscritto all'albo della Provincia di	N° iscrizione
Cognome	Nome	
Luogo di nascita	Data di nascita	
Legale rappresentante della società		
Studio: Comune di	CAP	Provincia
Indirizzo		N°
Telefono	Cellulare	
Fax	E-mail	
In relazione ai lavori sopra richiamati, meglio specificati nella Domanda Unica e negli elaborati di progetto		
DICHIARA		
Quanto contenuto nei seguenti quadri		
3. Descrizione dell'intervento		
Indicare la tipologia di struttura ricettiva oggetto della presente classificazione:		
		Alberghi ordinari

Aziende ricettive extra alberghiere	Aziende ricettive all'aria aperta	Campeggi
		Case per ferie
		Ostelli per la gioventù
	Affittacamere	Affittacamere ordinario
		Locanda
		Case e appartamenti per vacanze
		Bed and breakfast
		Turismo Rurale
	Residence	Residence ordinario
		Villaggio
N° complessivo di posti letto della struttura:		
N° camere:		
N° appartamenti/unità residenziali:		
N° piazzole:		
Descrizione della struttura ricettiva.		

Source: GURS L.R. n° 3/2008, art. 1, comma 21

10. Dichiarazione di conformità	
Il sottoscritto (nome e cognome del tecnico incaricato)	
i cui dati anagrafici completi sono contenuti nella precedente sezione 2	
DICHIARA ALTRESI'	
Di aver stipulato idonea polizza assicurativa per la copertura dei rischi professionali derivanti dalla sottoscrizione della presente dichiarazione di conformità	
Polizza personale	Polizza sottoscritta in solido con i nastri tecnici che hanno preso parte alla progettazione dell'opera
Estremi della polizza assicurativa	
Massimale di copertura	Importo stimato dei lavori
→ Firma per accettazione della polizza da parte del committente:	
La perfetta corrispondenza e identità fra i documenti cartacei e quelli digitali allegati alla Domanda Unica	
In base alle verifiche effettuate, con la presente	
ATTESTA	
→ Che l'intervento di cui trattasi non rientra fra quelli soggetti ad autorizzazione unica secondo l'art. 12 del D.Lgs. 387/2003	
→ La piena conformità dell'intervento rispetto alle vigenti norme e direttive regionali in materia di installazione di impianti fotovoltaici	
→ Che, per i profili relativi alla presente dichiarazione di conformità, non sono previste sono previste valutazioni discrezionali da parte dei competenti uffici della Pubblica Amministrazione.	
→ Di essere competente, ai sensi delle vigenti norme in materia di abilitazione all'esercizio della professione, tenuto conto anche delle norme speciali che prescrivono ulteriori accreditamenti per l'esercizio professionale in particolari ambiti, a rendere la presente dichiarazione.	
→ Di aver ottemperato alle disposizioni di cui all'art. 9 del D.L. n° 1/2013, convertito con Legge n° 27/2012, circa l'obbligo di comunicare al committente il grado di complessità dell'incarico, fornendo tutte le informazioni utili circa gli oneri ipotizzabili dal momento del conferimento fino alla conclusione dell'incarico, e di aver indicato i dati della polizza assicurativa per i danni provocati nell'esercizio dell'attività professionale	
11. Data e firma del tecnico incaricato	
Luogo e data	
<small>Documento da firmare digitalmente ai sensi del DPR 28 dicembre, n. 445, e del D.Lgs. 7 marzo 2005, n. 82</small>	
Firma del tecnico incaricato	

Pag. 7 di 7

Source: GURS - Decreto Legislativo n° 28/11, art. 6