**Tangible Costs:**

* Leasing will cost £3,000 per month.
* Hire new employees

**Intangible Costs:**

* Decrease customer experience because of the current situation the customer won’t get what is expecting from the company and this is leading to opportunity loss
* Decrease the trust will be lead to loss the operational efficiency

**Tangible Benefits:**

* Increase customer experience because of leasing new cars the customer will get what is expecting from the company
* Increase operational efficiency in order to provide trust services you have to buy/rent new cars

**Intangible Benefits:**

* Team morale related to hire new employees
* Increase the trust from customer side

**Risks**:

* If there is failure to comply with the new legislation, then that will be lead to cost the company £5,000 per vehicle.
* If we bought new vehicle and there is not increases for demanding the trips
* If the employees are leaving

All of the above risks are happen will negatively affected on demanding the trips.