

# November 2018 Management case study examination - pre-seen material



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# Introduction

You are a Finance Manager with The Grapple Drinks Company (Grapple). You report to David Guy, the Finance Director.

Your primary responsibilities are associated with management accounting. This means that you often have to liaise with colleagues from other functional areas, including Sales, Human Resources, Research and Development and Operations. David concentrates on the financial reporting and special projects but he delegates some responsibility to you.

# **Grapple's history**

Grapple was founded in 1965 by Dudley Grapple in Zedland where the currency is Z\$. Dudley was working as a sales manager for Regency Drinks Co at the time and when it relocated from Zedland he decided to take redundancy.

Dudley incorporated Grapple and invested his redundancy money. Having taken a further bank loan he acquired premises and started producing and distributing carbonated soft drinks. The business has grown organically since incorporation. Dudley's only child, Roger Grapple, started working for the business on the production line in 1985. He was quickly promoted into management positions and worked closely with Dudley to grow the business over the years.

In the last 20 years, Grapple has introduced a range of new products sold in recyclable glass bottles: carbonated mixers, still mixers and fruit juices. Each year new flavours were introduced and Grapple monitored how the market reacted to each one.

Revenues have increased as the business continued to gain market share based on a reputation of quality and value for money compared to its competitors. Costs have been kept under control. The purchasing team review the price of raw materials every quarter to make sure that Grapple is getting good value from its suppliers. The production process is closely monitored and wastage is kept to a minimum, although it still occurs. Despite the growth, the business has continued to be operated from a single site.

Dudley's legacy is that Grapple has always had a good reputation for how it looks after its employees. Remuneration packages are above average for the industry and, as staff welfare is important to Grapple, health and safety legislation is adhered to rigorously. The factory is located on the edge of a small town in Zedland and close to an area renowned for its natural beauty. Grapple works closely with the local community to make sure the production processes at its factory do not harm the natural environment in any way.

Dudley died 10 years ago, aged 72, and Roger is now the Chief Executive, having worked in the business throughout his adult life. In his will, Dudley bequeathed his 100% equity shareholding to his four grandchildren (10% each) and Roger (60%).

Roger's children have pursued their own careers and are not interested in becoming part of the management team of Grapple. They have kept their shareholdings but have indicated that they would be prepared to sell them to raise funds for their future. Roger is aged 55 and would like to retire in the next five years.

Grapple is an unlisted entity and prepares its financial statements in accordance with International Financial Reporting Standards. The financial statements are prepared in Z\$ and there are 100 cents to Z\$1.

# Industry background (extract from analyst's report)

The soft drinks sector is a mature section of the beverages market. It is made up of both carbonated (fizzy) and non-carbonated (still) beverages. The industry was established in Zedland over 100 years ago and today there are two main manufacturers as well as smaller ones.

# Who are the main players?

In Zedland the soft drinks market is dominated by two main producers: Party Pops and Carnival. Both of these entities have globally strong brands but are registered in Zedland and listed on the stock exchange. Other firms in Zedland are unlisted and do not enjoy the same level of brand awareness. In order to compete, a number of smaller firms have consolidated through acquisition, although TigerFizz and Grapple remain in the ownership and management of their founders and their families.

Recent analysts' reports show the market in Zedland being divided as follows:

Name	Market share Q2 2018	Market share Q2 2017
Party Pops	45%	45.25%
Carnival	37%	37.75%
Grapple	9%	6%
TigerFizz	5%	7%
Other producers	4%	4%

Market size remains significant. The importance of having a strong brand cannot be overstated in the soft drinks market. One of the main reasons why Party Pops and Carnival have been hugely successful is the fact that they have brand legacies founded on significant advertising campaigns that promote the emotional and lifestyle attachments to their product ranges. They use big data for all aspects of the business from marketing to manufacturing processes.

Party Pops and Carnival need to sell high volumes as they are cost leaders. Their margins are some of the lowest in the industry. This is largely due to the additional spending on advertising and packaging innovation. TigerFizz, Grapple and other producers are more concerned with quality and product differentiation. They do not distribute globally and so manage to keep the costs down and enabling them to raise their margins. Smaller producers have identified the need to move away from non-recyclable packaging and follow the larger entities' lead. The industry is striving to find ways of making manufacturing processes more efficient and effective in order to save costs and improve margins.

#### What are the challenges facing the industry?

In recent years there has been growing pressure from health lobbyists in Zedland who believe the sugar content of soft drinks is too high. Schools and colleges are educating children to try healthier sugar-free alternatives with comparable taste and quality.

This has not made a huge impact on the market but it has prompted most manufacturers to produce new ranges of sugar-free energy drinks. These have a variety of sophisticated flavours and colourful packaging that appeal to the under-25s. Party Pops and Carnival have experimented with innovative styles of packaging and 'special editions' that follow the trends

and interest in celebrities on screen and in the media. Bottle tops that maintain the fizziness of drinks are being developed. Party Pops and Carnival are investing large sums in the research and development of this. Iconic styles are increasing the awareness and status of their brands; this has helped them maintain their dominance in the market.

#### What are the key drivers of success within the industry?

It is believed that there are two main drivers of success.

- Demonstration by manufacturers of their 'green credentials'. Sustainable packaging is seen as the way forward.
- Preservation of quality of the product.

## What are the opportunities for the industry?

### 1. Brand extension and product development

In the coming year the industry needs to concentrate on offering a more varied product range that still offers the quality the market demands. The variety should come from a broader range of flavours and improved recipes and textures. This in turn will create volume growth and present differentiators in the industry.

# 2. Packaging

The industry should continue to find innovative and sustainable packaging options to attract a wider range of customers. Manufacturers should work with the many new packaging designers in the market in order to gain market share.

#### 3. Consolidation of competition

The larger entities will continue to dominate the market. The industry has high barriers to entry so the smaller producers need to consolidate further if they want to gain market share.

# **Analysis of competitors' performance**

Source: www.businessfacts.zl

Disclaimer: the financial information provided on this website is taken from financial information that has been filed at Zedland's Government Company Registration and Filing Office. Business Facts will not be responsible for investment decisions based on this information.

	Party Pops	Carnival	Grapple	TigerFizz	Bluejay
Most recent financial statements	31 December 2017	30 April 2018	30 June 2018	31 March 2018	31 May 2018
	\$Zm	\$Zm	\$Zm	\$Zm	\$Zm
Revenue	750 (+2%)*	590 (+1%)*	143.3 (+61%)*	129.4 (-12%)*	23 (+0.2%)*
Profit before tax	81.6 (10.88%)	30.7 (5.20%)	10.2 (7.12%)	7.3 (5.64%)	2.7 (11.74%)
Total assets	1,400	950	139.9	80	54
Loans	150	175	16.5	31	12
Employee numbers	924	836	97	89	26

<sup>\*</sup> Represents the growth from last year.

# **Grapple's vision, mission statement and strategy**

The following has been taken from the Grapple website:

Grapple is currently one of the major suppliers of soft drinks to the restaurant and retail trade within Zedland.

#### **Our vision**

"To be the world's leading manufacturer and supplier of soft drinks."

Dudley Grapple, Founder

#### **Our mission**

"To combine the use of sustainable, high quality ingredients and expert manufacturing techniques to produce a unique soft drink experience."

Roger Grapple, CEO

## **Our strategy**

"To grow Grapple's business whilst maintaining quality. There is a shift in the market towards premium products and the directors believe that Grapple is well-placed to strengthen their position by expanding distribution to new markets and by developing new products. Our successful brands are known for their superior taste that has not been matched by our competitors."

Roger Grapple, CEO

# **Production processes**

#### Carbonated soft drinks and mixers

Carbonated soft drinks and mixers are those that contain dissolved carbon dioxide. Flavoured syrup is mixed with water that has been carbonated and chilled.

The recipe for carbonated soft drinks is simple and allows the production of large volumes of bottles to be produced on a daily basis.

#### 1. Water

Water comprises 90% of Grapple's carbonated soft drinks. This is sourced from a local spring and held in large tanks. The water is boiled to remove any impurities which may include organic matter and bacteria and then tested to make sure that it has the desired pH level.

There may still be particles at this stage so the water is then filtrated through a layer of sand and glass beads. Next, the water is sterilised with chlorine as a final check to make sure that any remaining organic matter is removed. An activated carbon filter removes the traces of chlorine from the water. Quality control staff carry out tests to make sure there are no impurities in the water.

#### 2. Adding flavour

The fruit flavour concentrates, or fruit juice pulp residues (depending on the product), and sugar are added to the water tanks in rooms that are pressurised with carbon dioxide (to make sure that the liquid does not absorb air). Grapple's ingredients include syrup and this is known to contain some bacteria. The water tanks are then sterilised further with ultraviolet radiation and flash pasteurisation (rapid heating and cooling of the water). The mix should now be sterilised fully. Further quality control tests are carried out to make sure that traces of bacteria are not present.

#### 3. Carbonisation

Carbonisation involves dissolving carbon dioxide in the flavoured water mixture. The solubility of the gas decreases as the temperature of the water increases so it is important to keep the water at constant cold temperatures.

### 4. Bottling and labelling

This process is carried out immediately after the carbonisation and the bottles are sealed to preserve the carbon pressure in the drinks. The cold bottles attract condensation of moisture and so the labels and final packaging is applied once the bottles have reached room temperature. Quality control staff take swabs from inside the bottles to check that they are not contaminated before the drink is added.

#### Still soft drinks and mixers

Still soft drinks and mixers are made using the same process as above but without the carbonisation step.

#### Fruit juices

The popular flavours for Grapple are apple and pear. Fruit is bought directly from growers in Zedland.

#### 1. Raw material purchase

Harvested fruit is delivered to Grapple and verified for quality. It must be healthy and ripe. The fruit is washed with a low- pressure water cannon and then tipped into a hopper. The hopper contains a mechanism that removes leaves, branches, stalks, sand and stones.

#### 2. Pulp preparation and processing

Conveyor belts transport the fruit into a storage room where it is placed into a feeder made of acid proof materials and plastics that do not contaminate the fruit. Quality control staff check for contamination. Highly trained employees inspect the fruit and reject any that does not satisfy requirements. Waste is sold to farmers as animal feed and for use in fertilizers. High quality fruit is then sent to the mill which cuts, sieves and presses the fruit.

#### 3. Pressing and yielding

Pulped fruit passes through pipes heated with hot water to the processing stage. Here it is pumped into the pressing phase. It is pressed using high power pistons which press the juice through filtering elements to juice chambers.

#### 4. Pasteurisation

The pasteurisation process removes enzymes. Quality control staff make sure that this is the case.

#### 5. Packaging, bottling and labelling

Pasteurised juice is piped through to the packaging, bottling and labelling area, which is fully automated.

#### **Quality control**

Grapple's quality control staff work as part of the production team and take regular samples from batches at different stages of production. The first batch after any change e.g. set up, cleaning, maintenance is always tested.

# Distribution and sales outlets

In January 2018 Roger Grapple commissioned a local analytical data company, Sales Stats ZL, to produce data identifying the distribution of Grapple's products in Zedland using internal sales records. The report contained the following information:

#### Carbonated soft drinks and mixers

Region of Zedland	Supermarkets %	Other retail %	Restaurants and bars %	Airlines %	Total %
North	64	10	25	1	100
South	52	6	34	8	100
Central	62	7	28	3	100

## Still soft drinks and mixers

Region of Zedland	Supermarkets %	Other retail %	Restaurants and bars %	Airlines %	Total %
North	61	11	22	6	100
South	75	4	16	5	100
Central	64	3	26	7	100

## Fruit juices

Region of Zedland	Supermarkets %	Other retail %	Restaurants and bars %	Airlines %	Total %
North	77	14	7	2	100
South	72	11	13	4	100
Central	74	16	9	1	100

# Product costs and sales prices

Grapple uses a total absorption costing system. Production overheads are absorbed on a machine hour basis.

# Grapple price list for the years to 30 June

All products are sold in 250ml bottles/cartons.

	2019	2018
Product	Z\$	Z\$
Fruit juices		
Apple juice	3.45	3.26
Pear juice	3.45	3.26
Carbonated mixers and soft drinks		
Mixers	2.15	2.05
Other	2.20	2.10
Still mixers and soft drinks		
Mixers	1.90	1.80
Other	1.95	1.85

# Grapple standard production costs per 250ml as at 1 July 2017

	Carbonated mixers and soft drinks	Still mixers and soft drinks	Fruit juices
	Z\$	Z\$	Z\$
Fruit			0.82
Water	0.01	0.01	
Syrup / fruit juice pulp	0.05	0.05	
Direct labour	0.31	0.25	0.13
Production overheads	0.58	0.47	0.92
Packaging, bottling and labelling	0.49	0.49	0.38
Total production cost	1.44	1.27	2.25

# Sales budget 2019

	2019 Budget	2018 Actual
Fruit juices		
Revenue (Z\$ million)	42.8	37.3
Volume (million bottles)	12.4	11.4
Carbonated soft drinks and mixers		
Revenue (Z\$ million)	104.4	90.8
Volume (million bottles)	48.6	45.4
Still mixers and soft drinks		
Revenue (Z\$ million)	17.5	15.2
Volume (million bottles)	9.0	8.2

## Information for staff

# Staff

All staff entering the manufacturing and bottling sites for all products will:

- Wear clean white overalls, safety goggles, ear-plugs, hair net and non-slip shoes provided by Grapple.
- Wash hands with hygiene fluid dispensers on entry to the shop floor.
- Leave food and drinks in the break-out areas.

# Daily cleaning of equipment

- Ensure that all remains of products are removed from the production equipment.
- Pre-rinse all items with hot water from the filtration system using high-pressure hoses to remove any superficial staining.
- Wash hoppers, feeders, mixing bowls and other containers with cleaning agents from the storage area. DO NOT use cleaning products other than those provided by the Grapple maintenance team. They prepare the solutions in concentrations recommended by the health and safety executive of Zedland. Unauthorised access to this storage room is forbidden.
- Rinse equipment thoroughly with hot clean water.
- Floors to be disinfected at the end of each day.

Further information can be found on the staff intranet. If you have any queries please speak with your line manager.

# IMPORTANT NOTICE

HYGIENE IS OUR TOP PRIORITY!

CARELESSNESS WILL NOT BE TOLERATED!

SMOKING AND
THE USE OF
MOBILE
TELEPHONES IS
STRICTLY
PROHIBITED!



Matthew Jones
Production Director

# Management team and staff



#### **Chief Executive**

Roger Grapple has worked for Grapple for all his adult life. He left school with good qualifications but did not attend university. He started work on the production line in his father's factory. For fifteen years he worked in the sales and marketing team.



#### **Finance Director**

David Guy is a qualified accountant and has worked for Grapple as the finance director for ten years. In his previous role he was the group financial controller for one of Grapple's competitors whose shares are listed on the Zedland stock exchange. In that role he reported directly to the group finance director and was responsible for managing the financial accounting team who produced the group financial statements. He joined Grapple to become the finance director. The demands on the finance team have grown in recent years as there has been more emphasis on improved reporting for the board.



#### **Human Resources Manager**

Yulia Pushkin has worked as a human resources consultant for many years in the manufacturing sector in Zedland. She joined Grapple three years ago as a full-time member of the team as Dudley wanted to make sure that staff welfare was known to be an important driver of success. The board would like to appoint a director responsible for human resources and Yulia has indicated that she would not like the promotion. She is feeling overworked at present and is relying on the finance function for support with some of the staff management issues.



### **Sales and Marketing Director**

Li Ying has worked in the carbonated drinks industry for many years. She graduated with top honours in marketing from a leading university in Zedland. Her final year dissertation on big data analytics has been published in several languages for leading marketing journals. She heads a team of three regional managers: one each located and responsible for the North, South and Central regions. Each regional manager has a small team of sales representatives ('the reps').

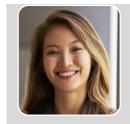
Managers do not meet customers directly but are responsible for budgetary control and staff management issues. The reps are responsible for creating databases of potential local customers within their regions and increasing Grapple's market share.

#### **Production Director**



Matthew Jones is responsible for the production processes and oversees the research and development function. He started work as an apprentice for an engineering business although he has worked for Grapple for 25 years. He prides himself in knowing the production processes thoroughly and is responsible for making sure all the machinery is maintained. The production and the research and development managers' report to Matthew directly.

# **Carbonated Mixers Production Manager**



Rosie Ng joined Grapple straight from university eight years ago.

# **Still Mixers Production Manager**



Abdul Singh joined Grapple from Party Pops three years ago, where he was employed in a similar role.

# **Fruit Juice Production Manager**



Wilson Cooper joined Grapple as an apprentice ten years ago and has recently been promoted to this role following the retirement of his predecessor.

# **Research and Development Manager**



Nisha Mistry has worked in research and development for her entire career and moved into the carbonated drinks industry one year ago.

# Staffing levels (including the directors and senior managers)

Function	Number (full time equivalent)
Production	78*
Finance	4
Human Resources	1
Marketing and Sales	10
Senior management and admin	4

<sup>\*</sup> This includes 3 quality control staff.

# **Extracts from draft financial statements**

Statement of profit or loss for the years ending 30 June	2018	2017
	Z\$ million	Z\$ million
Revenue	143.3	89.0
Cost of sales	(98.7)	(62.6)
Gross profit	44.6	26.4
Distribution costs	(22)	(13.6)
Administration expenses	(11)	(6.8)
Operating profit	11.6	6.0
Finance costs	(1.4)	(1.2)
Profit before tax	10.2	4.8
Income tax expense	(2.3)	(1.1)
Profit for the year	7.9	3.7

Statement of financial position as at 30 June	2018	2018	2017	2017
<u> </u>	Z\$	Z\$	Z\$	Z\$
	million	million	million	million
Non-current assets				
Property, plant and equipment		64.6		65.9
Intangible assets		1.8		1.9
-		66.4		67.8
Current assets				
Inventories	25.8		19.6	
Trade receivables	45.6		25.2	
Cash and cash equivalents	2.1		1.6	
		73.5		46.4
Total assets		139.9		114.2
Equity				
Share capital (Z\$1 equity shares)		50		50
Retained earnings		44.2		41.5
Total equity		94.2		91.5
Non-current liabilities				
Loans	16.5		10.1	
Deferred tax	0.7		0.4	
		17.2		10.5
Current liabilities				
Trade payables	26.5		11.2	
Tax payable	2.0		1.0	
		28.5		12.2
		139.9		114.2

Statement of cash flows for the year ended 30 June 2018	Z\$ million	Z\$ million
Cash flows from operating activities		
Profit before tax		10.2
Add: finance costs		1.4
Add: depreciation		8.3
Add: amortisation		0.1
Changes in working capital:		
Increase in inventory		(6.2)
Increase in receivables		(20.4)
Increase in payables		15.3
Cash generated from operations		8.7
Interest paid		(1.4)
Taxation paid		(1.0)
Net cash inflow from operating activities		6.3
Cash flows from investing activities		
Payments to purchase non-current assets	(7.0)	
Net cash outflow from investing activities		(7.0)
Cash flows from financing activities		
Proceeds from loan issue	6.4	
Dividends paid	(5.2)	
Net cash inflow from financing activities		1.2
Increase in cash and cash equivalents		0.5
Cash and cash equivalents brought forward		1.6
Cash and cash equivalents carried forward		2.1

# **Press coverage**

# **Zedland Weekly Times**

# Has the Tiger lost its fizz?

Digby Denton left school at the age of 15 with no qualifications and is now looking back on a long career in the soft drinks industry, where he made his fortune. At 76, having recovered from a serious heart attack last year, he is nearing the end of his life-long involvement with TigerFizz and is finding it hard to let go.

"TigerFizz is my baby", he says. He started it with the inheritance of a trading unit from his grandmother in 1972. He quickly realised that there was demand for carbonated soft drinks in Zedland. He knew he had competitors selling similar products but he managed to survive by keeping his sales prices low and cutting costs on packaging. He admits that he has an old-fashioned approach to manufacturing and is losing touch with some of the modern processes. However, he prides himself on being a reliable employer with a loyal workforce.

Many of Digby's management team are nearing retirement, having worked for him most of their working lives. This disappoints him as he was hoping to leave the business in capable hands.

Local analysts have not been kind to TigerFizz. Reports have indicated that when Digby became ill, the business started to lose its way without a strong lead at the top. Its branding is strong and demand for two of its products, Fizzy Fizz and Still Fizz, have kept pace with others in the industry: but Fruit Fizz is falling out of fashion.

Digby remains optimistic, however, and believes that his beloved TigerFizz can be saved.

# **Zedland Herald**

# Choice TV (Channel 99): Tonight 20:00 – Doctor Derek's Sugar War



Doctor Derek Taverner, the charismatic medic, continues his quest to decrease the levels of sugar in processed food and drinks sold through supermarkets and health shops in this country. In this week's programme he is waging war on our carbonated soft drinks industry.

Research in Zedland has found that those under the age of 25 are the highest consumers of carbonated drinks. Half of the products on the market today contain more sugar in a single bottle than an adult's daily recommended limit. Doctor Derek is concerned about the potential health risks to young people and the strain this will put on government resources in the future.

His messages send an important warning to manufacturers. "There are many carbonated products sold on the market and recent studies have found that 55% of those sold by the larger supermarkets contain 30g or seven teaspoons of sugar in each bottle. There is no wonder we are concerned with the rising levels of obesity and tooth decay in this country. Some companies are marketing their products as being healthy and yet sugar is seen as a contributing factor to heart disease. Advertising their products for sport and leisure are not helping this potential crisis."

His factual delivery and engaging interview style with leading health experts and government ministers is a joy to watch. It is a pity that none of the Chief Executives of the drinks companies themselves chose to take part.

# **Drinks Manufacturing Monthly**

# Grappling with success

Zedland's third largest drinks producer, Grapple, has taken steps to catch up with its two major competitors, Party Pops and Carnival, by automating one of its production lines. Grapple's Fruit Juices production line has been modernised to incorporate automated production technology.



Matthew Jones, Production Director, the driving force behind this initiative, has worked his way up through the organisation, having been with the company for over 20 years. We had the opportunity to be shown around the new production line by Matthew.

Grapple's approach, piloting automation in one production line, could be considered somewhat risk-averse, but it fits well with the organic growth followed by the company in the past. As a respected employer, Grapple would have wrestled with the necessity for redundancies with increased automation. By introducing the approach in one production line only, this kept redundancies to a minimum with the majority of staff being redeployed to other roles.

Matthew has been very pleased with the results of the initiative, which he expects to pay back within two years. Output has significantly increased and is matched by an increase in demand. Profitability has also increased as the process is much more efficient.

Here at Drinks Manufacturing Monthly we look forward to following Grapple's continued success.

# **Drinks Manufacturing Monthly**

# Improving Efficiency and Effectiveness with Horseshoe Manufacturing Layouts



Although not a new technique in manufacturing by any means, the use of horseshoe layouts is on the rise, with many companies appearing to see this as a revolutionary method for improving efficiency and effectiveness of production and packaging lines.

There is an issue for the industry in that automation of production requires extensive floor area. This often leads

manufacturing plants to fit machinery in where they can, thus increasing the footprint of the production process, and indirectly increasing the risk of waste with every additional transition in the process.

Candy Drinks, a large drinks manufacturer in Zedland, has addressed this issue by implementing a horseshoe production layout and found major benefits in doing so. Product wastage is down 14% and utilisation of space has improved sufficiently to increase the number of production lines housed in the same area. Their automated systems include mixing and rinsing machines, filling equipment and capping machines all linked by conveyor belts to move bottles between the machines.

The use of a horseshoe production layout links these machines closely with each other and with the liquid stores. Shorter, curved, conveyor belts link each area of production and packaging, allowing a more compact process, with the output being a capped and labelled bottle, ready for shipping.

The layout has allowed Candy Drinks to halve their production workforce, as one person can carry out multiple tasks due to the proximity of the production stations to each other. There is also less need for quality control as the processes link seamlessly with each other. There is no need for transportation, with its associated risks of contamination.

So, whilst horseshoe production layouts may be old hat in some industries, it is revolutionising liquid production and bottling industries. Here at Drinks Manufacturing Monthly, we look forward to seeing Candy Drinks galloping ahead of its Zedland competitors.

# Social media coverage



Maggie Millar @MaggieMillar@zedlandsports minister Follow 20 MESSAGES 10 FOLLOWING 35,629 FOLLOWERS

Contact Maggie Millar (@MaggieMillar@zedlandsports minister

Messages

**Following** 

Followers

Favourites

Lists



39,654 LIKES

#### MaggieMillar@zedlandsports minister

#wedidit So proud of our Athletics Association! 2020 sees Zedland hosting the World Cup. Fantastic news for athletes and the economy. Calling all local businesses! Let's put Zedland on the map. #getinvolved Looking for security advisers, transport solutions and sponsorship deals from any sector #celebratewithus

COMMENTS

Fantastic news for Zedland!

Jenny G ZL

I hope this means that the government will help promote small businesses and not just allow the larger firms to dominate the sponsorship

Li Y Marketing Lady

Hear hear!

Zahn, ZL

Three cheers for us!

Mark, ZL

Party Pops will help the party go with a swing!

Archie CEO

Bluejay's loving the news and always willing to work with the Athletics Teams

Milly MD

Carnival helped with the football championships and we're still willing to help.

Basil Director

# **Extract from Zedland data protection regulations initiative**



# **Protecting data**

Zedland should be a safe place to live and carry out online transactions. Given the volume of personal data now held, it is essential to protect it. Data loss or theft can have many distressing repercussions on individuals and on the companies involved.

#### **Protecting individuals**

We will protect individuals' privacy, empowering them to have greater access and control over personal data. Furthermore, we will provide the right to privacy and the right to have their data erased if not necessary for ongoing business.

#### **Protecting organisations**

Organisational exposure to risks will be reduced through the requirement to carry out risk assessments for data processing. The rules related to data processing will be clearly laid out and offending companies will be subject to criminal prosecutions. This will protect organisations by ensuring they are aware of, and adhere to, the rules and regulations.