

Learning Intention	Vocab	Concept	Retrieval	Success Criteria	Hinge Questions for this lesson	Red Zone
Week 16 to 17 Lesson 1 Can I understand the role of cash within a business?	Cash inflow Cash outflow Liquidity Insolvency	Financial Decision Making	Profit is not the same as cash; profit can be positive even when a business runs out of cash.	<ul style="list-style-type: none"> To understand the importance of cash within a business To differentiate between cash and profit 	A business makes a £10,000 profit but cannot pay its suppliers. What is the most likely reason? A. It has too many fixed assets B. It has poor cash flow management C. It is not profitable D. It has too much retained profit	Explain, using a real or hypothetical business example, how a profitable business could still fail due to poor cash flow.
Week 16 to 17 Lesson 2 Can I distinguish between cash and profit?	Revenue Expenses Net cash flow Opening balance	Financial Decision Making	Net cash flow = cash inflows – cash outflows.	<ul style="list-style-type: none"> To understand the calculation and interpretation of cash flow forecasts 	A business has the following for April: Cash inflows = £8,000 Cash outflows = £10,000 Profit = £4,000 What is the net cash flow? A. £4,000 B. –£2,000 C. £2,000 D. –£4,000	Create a short cash flow scenario where a business makes a profit but has negative net cash flow, explaining why.
Week 16 to 17 Lesson 3 Can I work with cash flow and it's	Cash flow forecast Closing balance	Financial Decision Making	Closing balance = opening balance + net cash flow.	<ul style="list-style-type: none"> To investigate the use of cash flow forecasts 	A business forecasts: Opening balance £2,000 Net cash flow –£500 What is the closing balance?	Analyse why a business might produce inaccurate cash flow forecasts and the consequences of this.

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role in forecasting?	Variance Forecasting				A. £1,000 B. £1,500 C. £2,500 D. £500	
Week 16 to 17 Lesson 4 Can I understand the methods used for improving cash flow?	Trade credit Overdraft Reducing stock levels Shortening payment terms	Financial Decision Making	Increasing cash inflows or reducing cash outflows are the two main ways to improve cash flow.	<ul style="list-style-type: none"> • To understand the methods businesses can use to improve cash flow. • To give specific examples of methods to improve cash flow. 	Which method is most likely to improve cash flow immediately? A. Increasing advertising B. Reducing selling price C. Asking customers to pay sooner D. Hiring more staff	Evaluate two methods of improving cash flow for a start-up café and recommend the most effective.

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Week 16 to 17 Lesson 5 Can I understand short-term finance available to businesses?	Overdraft Trade credit Short-term loan Leasing	Financial Decision Making	Short-term finance is typically repaid within 12 months.	<ul style="list-style-type: none"> To understand the different sources of short-term finance available to businesses. To understand the advantages and disadvantages of each 	Which short-term finance option usually has the highest interest rate? A. Trade credit B. Overdraft C. Leasing D. Bank loan	Compare the suitability of overdrafts and trade credit for a business facing seasonal demand.
Week 18 to 19 Lesson 1 Can I understand long-term finance available to businesses?	Share capital Retained profit Venture capital Mortgage	Financial Decision Making	Long-term finance is typically repaid over more than one year.	<ul style="list-style-type: none"> To understand the different sources of long-term finance available to businesses. To understand the advantages and disadvantages of each 	Which source of long-term finance results in loss of ownership ? A. Mortgage B. Retained profit C. Share capital D. Bank loan	Evaluate which long-term finance option would be most suitable for a business expanding into a second location.

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Week 18 to 19 Lesson 2 Can I understand the concept of limited liability?	Limited liability Unlimited liability Incorporated Personal assets	Business Environment	Limited liability protects the owner's personal assets if the business fails.	<ul style="list-style-type: none"> To understand the concept of limited liability in relation to limited and unlimited liability To describe the implications for the business owner(s) of limited and unlimited liability. 	Which statement is correct? A. Unlimited liability protects personal assets B. Limited liability applies to sole traders C. Limited liability means owners only lose what they invested D. Unlimited liability applies to private limited companies	Explain how limited liability might influence an entrepreneur's willingness to take risks.
Week 18 to 19 Lesson 3 Can I understand the types of business ownership for start-ups?	Sole trader Partnership Private limited company Shareholder	Exploring Enterprise and Entrepreneurship	A sole trader is owned and controlled by one person.	<ul style="list-style-type: none"> To investigate the different types of business ownership for start-ups including; ✓ Sole trader ✓ Partnership ✓ Private limited company	Which ownership type is most likely to experience conflict between owners? A. Sole trader B. Partnership C. Private limited company D. Franchise	Analyse which ownership structure is most suitable for a new mobile hairdressing business and justify your choice.

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Week 18 to 19 Lesson 4 Can I discuss the advantages and disadvantages of each type of business ownership?	Control Decision-making Capital Risk	Exploring Enterprise and Entrepreneurship	Private limited companies can raise capital by selling shares privately.	<ul style="list-style-type: none"> To understand the types of business ownership for start-ups to include; ✓ the advantages and disadvantages of each type of business ownership. 	Which is a disadvantage of being a sole trader? A. Full control B. Quick decision-making C. Unlimited liability D. Keeping all profits	Compare the advantages and disadvantages of partnerships and LTDs for a new tech start-up.
Week 18 to 19 Lesson 5 Can I review work on business ownership for start-ups?	Ownership structure Liability Capital investment Entrepreneurship	Exploring Enterprise and Entrepreneurship	Different ownership types offer different levels of liability and control.	<ul style="list-style-type: none"> To focus on exam question practise for business ownership for start-up To investigate practical examples of business ownership. 	Which ownership type is most suitable for a business wanting to raise significant capital while keeping ownership private? A. Sole trader B. Partnership C. Private limited company D. Franchise	Answer a 6-mark exam-style question comparing two ownership types for a chosen start-up.
Week 20 to 21 Lesson 1 Can I understand the difference between a start up and running a franchise?	Franchisee Franchisor Royalty payments	Exploring Enterprise and Entrepreneurship	A franchisee buys the right to trade under an established brand.	<ul style="list-style-type: none"> To understand the option of starting up and running a franchise operation To investigate case studies of franchise operations. 	Which is a disadvantage of franchising for the franchise? A. Established brand B. Training provided C. Limited freedom to	

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	Brand recognition				make decisions D. Lower failure rate	
Week 20 to 21 Lesson 2 Can I discuss the advantages and disadvantages of franchising?	Support package Initial investment Operational control Consistency	Exploring Enterprise and Entrepreneurship	Franchisees must follow the franchisor's rules and operating procedures.	<ul style="list-style-type: none"> To continue to investigate case studies of franchise operations. To discuss the advantages and disadvantages of franchising. 	Which is an advantage for the franchisor? A. Reduced control B. Increased brand reach C. Paying royalties D. High start-up costs	Evaluate whether franchising is a suitable growth strategy for a small bakery brand.
Week 20 to 21 Lesson 3 Can I understand factors influencing business location?	Proximity to market Labour supply Competitors Materials	Business Environment	Location decisions depend on the nature of the business activity.	<ul style="list-style-type: none"> To understand the Factors influencing business location, including: <ul style="list-style-type: none"> ✓ proximity to: market, labour, materials and competitors ✓ nature of the business activity 	Which business is most likely to prioritise proximity to materials? A. Hair salon B. Bakery C. Furniture manufacturer D. Online tutor	Analyse how location factors differ for a retail shop versus a manufacturing business.

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Week 20 to 21 Lesson 4 Can I understand factors influencing business location?	E-commerce Footfall Distribution Fulfilment centre	Business Environment	E-commerce reduces the importance of physical location for many businesses.	<ul style="list-style-type: none"> • To understand the Factors influencing business location, including: ✓ the impact of the internet on location decisions: ✓ e-commerce and/or fixed premises. 	<p>Which business is least affected by footfall?</p> <p>A. Clothing shop B. Restaurant C. Online electronics retailer D. Coffee shop</p>	Evaluate how the rise of e-commerce has changed location strategy for modern businesses.
<p>Week 19 to 20 Lesson 5</p> <p>Consolidation of learning from this half-term</p>						