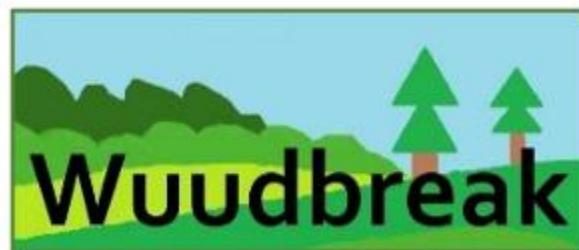




CIMA/CGMA Management Case Study (MCS)

Preseen Application Note (PAN)

November 2026 – February 2027



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Introduction

Wuudbreak owns and operates several holiday parks in Norrland

Different ways that holiday parks are operated:

Quick direct operation using organic growth

In 2002, a serious fire forced Center Parcs to close its Elveden Forest village in England. The company then spent about £45 million rebuilding the site and reopened it in 2003. Read the report

This shows why direct operation can matter. The same group controlled the village, the rebuilding budget, the customer response and the reopening decision. It did not need to negotiate with a separate property owner before deciding whether to rebuild the swimming areas, accommodation or public spaces.

Using organic growth approach allows Center Parcs could decide to spend a very large amount of money and carry out the work itself. The company also carried the financial loss from the closure and rebuilding.



Commercial leases mode could not control the whole physical building

Pierre & Vacances (France) has often operated holiday residences where apartments are owned by private investors. The company manages the apartments under commercial leases and rents them to holidaymakers.

In recent years, some owners have allowed their leases to end and have started renting their apartments themselves through Airbnb or Booking.com. In some residences, part of the building is still managed by Pierre & Vacances, while another part is managed by individual owners. This has created disputes about maintenance, shared spaces and guest access. Read the report



The operator may want to renovate the whole building, improve energy efficiency or introduce one service system. However, it cannot easily do this if each apartment owner has different interests and different budgets.

The vital resource (Land) is not normally controlled by franchisor

KOA is a large campground franchise network in North America. A campground owner can keep ownership of their land and business, but operate under the KOA brand. KOA provides marketing, booking support, training and operating standards.

In 2026, the Lion Country Safari KOA Journey campground in Florida announced that it would close because the property had been sold. It stopped taking new bookings and arranged refunds for existing guests.

KOA can require a franchisee to meet standards while the franchise agreement continues. However, KOA does not automatically own the land. If the owner decides to sell the property or stop operating the campground, KOA may lose that location.



Network approach does not mean shared control

BIG4 Holiday Parks is a large Australian network of holiday parks. BIG4 explains that it is a marketing cooperative: the parks are independently owned and independently operated, even though they use the BIG4 brand. A marketing network mainly helps independent parks attract customers through one brand, one website and one membership programme.

BIG4 does not need to own every park, and it does not need to run every park in the same way. This makes the network flexible and allows it to cover many regions. However, it also means that a member park can be sold, leave the network or choose another brand. The central organisation has less power to shape major investment decisions inside each park.



Each of its parks occupies a wooded area that is adjacent to a lake.

Toxic algae

In 2026, Hardwick Park (UK) in Oxfordshire found possible blue-green algae during a routine inspection. Testing confirmed it, so the park closed its watersports lake. The algae can make people ill and can be very dangerous for dogs. Read the case

"no swimming" rule is not enough because guests, children or dogs may still touch the water.

If staff think toxic algae may be present, they should stop guests from using the lake until test results are available.

Simply putting up a warning sign is not enough:

guests may not see it or may ignore it. Closing gates, putting up barriers and sending direct messages to guests are safer.



The lake can flood at night

In 2025, heavy rain made Lake Conjola (Australia) rise overnight. At about 2 a.m., water came over the lake edge and some guests at the nearby Holiday Haven park had to leave.

The danger is not only rain falling inside the park. Rain may fall far away and then flow into the lake hours later. Staff may think the weather is improving, but the lake level can still rise while guests are asleep.



The park should decide what to do before a storm starts. For example, when water reaches the first warning level, tell guests. When it reaches a higher level, move cars and close low areas. If it reaches a dangerous level, begin evacuation.

Low areas should not contain important electrical equipment or the only exit road. Guests need a safe route out even if part of the park is under water.

That means that guests will be spending on meals, snacks and on leisure activities throughout their stays.

Risk of food positioning

At Disney Springs in the United States, a guest died after eating at an independently operated restaurant. Her family alleged that the restaurant failed to deal properly with her severe food allergies. Disney said that it did not own or operate the restaurant. However, guests usually do not separate legal responsibility from the resort experience. The incident happened inside the Disney resort, so Disney's brand was also affected.

Procedures to reduce such risks:

Disney World's process includes telling staff about the allergy when ordering, using specially trained staff, marking the meal clearly, and asking the guest to confirm the order.

The resort should also have the right to inspect restaurants and stop them trading immediately if there is a serious safety concern. This could cover cross-contamination, cleaning, chilling, cooking and daily records.

Insurance:

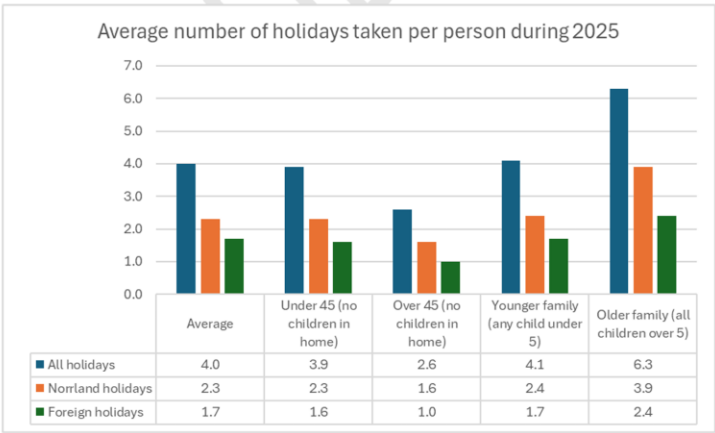
Insurance can pay for losses after an incident; it cannot protect guests or prevent damage to the resort's reputation.



Norrrland's domestic holiday market

Norrrland's domestic holiday market

Norrrland is a relatively prosperous country and its population spends heavily on leisure activities, including holidays. A holiday is defined as a leisure trip that involves at least one night away from home. The average person took four holidays during 2025. Families tend to take more holidays than other age groups or life stages.



Different life stages need different holiday products

	Average	Under 45 (no children in home)	Over 45 (no children in home)	Younger family (any child under 5)	Older family (all children over 5)
All holidays	4.0	3.9	2.6	4.1	6.3

The chart shows that people under 45 with no children take 3.9 holidays per year, while people over 45 with no children take only 2.6. Younger families take 4.1 holidays, while families whose children are all over five take 6.3.

Groups do not behave like one market.

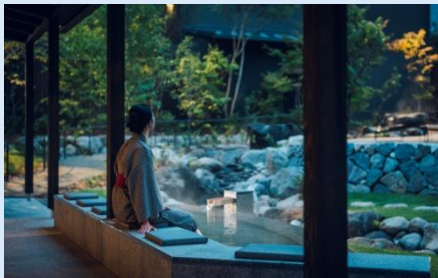
A company should not focus only on the overall average of four holidays. It should consider different products for high-frequency families, younger adults and older adults.

Hoshino Resorts (Japan) does not use one product for every group. It has different brands:

Risonare for family and activity holidays,



BEB for staycations with friends or several families,
OMO for short city breaks, and
KAI for hot-spring stays.
 Hoshino Resorts case



Children need may change

Younger family (any child under 5)	Older family (all children over 5)
4.1	6.3

Young families take 4.1 holidays per year in the chart. Families with children all over five take 6.3, the highest number of all groups.

Family may continue to take holidays as their children grow up, but their needs change. A resort that only provides facilities for small children may lose families when the children become teenagers.

At Club Med Cherating Beach (Malaysia), children are divided into five groups: ages 0-2, 2-3, 4-10, 11-13 and 14-17. Older children and teenagers can take part in activities such as climbing, sailing and archery.



Turn repeat domestic holidays into planned bookings

Domestic holidays are more frequent than foreign holidays in every group in the chart. For example, older families take 3.9 domestic holidays per year, compared with 2.4 foreign holidays.

Frequent domestic travel can be turned into repeat planned bookings. This approach is most relevant for groups that already take several domestic holidays each year.

Sun Vacation Club (South Africa) uses a membership and timeshare model. Members have a dedicated system for booking future stays (with exclusive discount) instead of deciding from the beginning every time they take a holiday.



The Norrlandian holiday industry generates revenues from a range of foreign and domestic holidays

Beach holidays

1. An entry fee will reduce demand from some visitors, especially local families, day visitors and price-sensitive tourists.
2. However, the effect may be small for an internationally famous beach or for tourists already paying for flights and hotels.
3. For protected or overcrowded beaches, reduced visitor numbers may be the intended result.

Government can charge non-local visitors an entry and parking fee

This model suits a beach that is environmentally sensitive and very crowded. The government earns income, but the more important purpose is to limit damage from too many visitors.

Hanauma Bay in Hawaii is a public beach, managed by the City and County of Honolulu. Hawai'i residents enter free, but non-residents aged 13 and over pay a US\$25 entry fee. Parking is also charged.

Visitors can also spend money at the gift shop, food stalls and snorkel-rental service. The city uses reservations to limit visitor numbers and requires every visitor to watch an environmental video.



Government can charge a fee but still restrict access

Maya Bay in Thailand charges visitors to enter, but the authorities also close the bay during part of the rainy season. This allows the natural environment to recover and reduces safety risks in poor sea conditions.

The purpose is not to attract the maximum number of visitors every day. For a famous natural site, protecting the beach may be more valuable than earning the highest possible short-term income.



City breaks

Differences in managing city breaks and holiday parks:

The source of revenue is different.

A city-break hotel mainly earns room revenue, and sometimes breakfast, bar and restaurant revenue. Guests leave the hotel to spend money at attractions, shops, theatres and local restaurants, so the hotel usually does not receive most of the holiday spending.

An activity holiday park earns accommodation revenue, but it also relies on guests buying food from the park supermarket, paid activities and other on-site services. Guests are less likely to leave the park, so the operator has more opportunity to capture this extra spending.

The operating pattern is different.

A city hotel has arrivals and departures every day, so reception, cleaning and maintenance work can be spread across the week.

An activity holiday park often sells fixed three- or four-night breaks. Many families arrive on the same afternoon and leave on the same morning. The park needs enough parking, reception, cleaning and maintenance staff on these changeover days; otherwise, new guests may wait and accommodation may not be ready.

Guests choose the product for different reasons.

City-break guests choose a hotel because it is near sights, stations, shops or theatres. The hotel does not need to provide many activities itself.

Activity-holiday guests choose a park because they expect enough to do without leaving it. The operator must provide activities for different ages, indoor alternatives for bad weather and an easy way to plan the stay. If activities are too limited, badly timed or always fully booked, families may choose a city break instead.

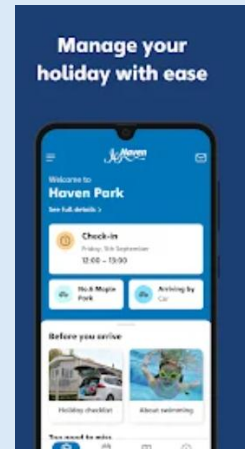
Some visit several cities during the course of their stay, aiming to visit as many interesting places as possible, including museums and historical buildings.

– Information for management purposes is vital.

Let guests book before they arrive

It's useful because pre-booking shows demand before guests even arrive. If the Saturday morning canoe session is fully booked two weeks before arrival, the park knows that it may need another session, more instructors or more equipment.

Haven's My Haven Experience app lets guests use its app to book swimming sessions, family activities and restaurant tables before the holiday starts. This means guests can plan their break in advance instead of arriving and finding that the popular activities are already full.



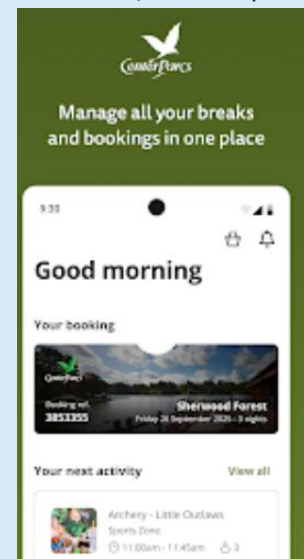
Give guests a clear daily plan and reminders

Center Parcs (UK) lets guests use its app to book activities and restaurants, view a park map and see their own daily itinerary. The app also sends reminders about booked activities and offers. The purpose is not simply to collect data. It is to make a short break feel easy from the moment guests arrive. Guests can immediately see what they can do, where they need to go, and what time their activity starts.

The daily itinerary can help solve two common problems:

1. On the arrival day, many families may not have planned anything. It could offer a short, easy activity in the afternoon, such as a guided walk, children's session or family game.
2. On the final evening, guests may have no plan and spend little. It could offer a short evening activity or a simple meal offer that fits before departure the next day.

The company can then use itinerary data to see which parts of a stay are empty. If most guests have activities on the second day but nothing on arrival day, the park should improve the arrival-day programme—not just add more activities randomly.



Differences between Caravan parks and holiday parks

First, both types earn accommodation revenue, but their price positions are different. Caravan parks usually sell relatively low-cost, self-catering holidays. Upmarket activity holiday parks charge more because they offer modern accommodation, organised activities and a complete on-site experience. The useful measure is accommodation revenue per available unit per night, not occupancy alone. A caravan park may be full but still earn less per night; an activity holiday park may earn more from a slightly lower occupancy rate if its average price is much higher.

Second, the main commercial difference is how much guest spending the operator can capture on site. Caravan guests often cook in their own caravan and buy food locally, so much of their holiday spending may leave the park. Activity holiday parks are often in more remote locations and offer supermarkets, chargeable activities and food outlets, so they can capture more spending during the stay. The key measure is non-accommodation revenue per guest night, split between supermarket sales, paid activities and other park income. If food outlets are run by franchisees, the park operator should measure rental, maintenance and utility income—not treat all restaurant sales as its own revenue.

Third, activity holiday parks are more labour- and facility-intensive than basic caravan parks. They need trained activity staff, equipment, safety procedures and indoor and outdoor facilities. A useful measure is activity utilisation: how many available places are actually booked. The operator should also measure activity staff cost as a percentage of activity income. Empty activities still require staff and equipment, while activities that are constantly full may mean the park is losing potential revenue and disappointing guests.

Finally, the length and pattern of stays affect costs. Caravan guests may stay for a full week, so there are fewer check-ins, check-outs and accommodation cleans per guest night. Activity holiday parks often sell short three- or four-night breaks, with many guests arriving and leaving on the same days. The operator should therefore measure contribution profit per stay: accommodation income plus on-site spending, less cleaning, activities, maintenance and reception costs. This shows whether a short, higher-spending break is more profitable than a longer, lower-cost caravan stay.