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Coastal Horizon Hotel

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Executive Summary

The Coastal Horizon Hotel, a coastal leisure property providing holiday stay, food and beverage, and event facilities, has experienced a sustained deterioration in financial performance over the last three years. It was once positioned as a desirable destination for luxury and unwinding, yet the hotel now faces a significant decline in revenues, a fall in occupancy rates, and seemingly tight profit margins as a result. In fact, the financial analysis table has evidently shown total revenue decreasing from £1.2 million in 2022 to now £950,000 during 2024, while operating expenses had risen sharply, leading to a net loss estimated at around £150,000 in the most recent financial year. This visible trend alone should be questioned concerning the long term viability of the business and its potential.

The market conditions within the UK coastal hospitality sector, particularly, have become more progressively competitive, with newer and more technologically advanced resorts adapting to customer preferences and expectations. Today, tourists or otherwise guests have expressed a love for modern amenities, memorable or unique experiences, strong digital engagement and competitive pricing. In contrast to this, feedback received from customer experiences regarding the Coastal Horizon Hotel has suggested an absence of service quality and mundane, outdated facilities, which has somewhat or entirely impacted the perceived value proposition the hotel once had. These market pressures have been worsened by broader economic difficulties, namely, rising operating costs and greater price sensitivity among consumers over time.

This report critically evaluates the hotel's financial performance between 2022 to 2024, identifies the fundamental causes of the financial downturns, and diminished profits, and assesses the extent to which external factors like market forces and internal strategic failures have contributed to this matter at hand. Touching upon financial ratio analysis, market research into the hospitality industry, and relevant theories, the report proposes a thorough turnaround strategy. The recommended practices fixate on targeted capital investment, improved revenue management, cost control, and the reposition of the brand, with the objective of restoring more financial stability and reinstating the Coastal Horizon Hotel as a competitive and attractive coastal destination for future vacationers.

Introduction

The UK coastal hospitality sector has indeed endured major structural change in recent years, mainly due to shifting consumer preferences, greater competition, and significant economic pressures. The Coastal Horizon Hotel with restaurant, bar and event facilities situated on the coast, was formerly in a strong position within this market. However, its current financial underperformance has limited growth potential and it remains uncertain as to whether it still has the ability to sustain a competitive edge in the upcoming future.

The purpose of this report is to form an analytical judgement of the hotel's financial and strategic position over the three year period from 2022 to 2024. During this important time, the hotel has experienced a loss in revenues, falling occupancy rates, and a rise in operating costs, and therefore ending in a net operating loss by 2024. These outcomes not only reflect internal operational setbacks but also outside market forces, for instance the entry of newer coastal resorts and fluctuating consumer needs and wants within the hospitality industry, thus opening doors to further and more intense competition.

This report emphasises on the perspective that sustained losses generally require more than just 'temporarily' cutting costs in the short run. Alternatively, a better understanding of market dynamics, financial performance, and strategic positioning is appropriate. The analysis draws on both quantitative financial data provided alongside qualitative industry research to point out the root causes of the so-called 'decline' and assess their relative influence on profitability.

The report is structured as follows. First, it explores the overall changes in consumer preferences within the coastal hospitality sector and the implications this can have for incumbent hotel operators. It then provides an in-depth analysis of the Coastal Horizon Hotel's financial performance, with the backup of financial ratios in which are applicable. This is followed by a key discussion of the reasoning behind such stagnant profitability. Finally, the report concludes with recommendations based upon evidence that may be most feasible in helping to restore financial stability and reposition the hotel as a leading vacation destination.

Main Findings

Market Analysis: Changing Customer Preferences

The coastal hospitality market has become overwhelmingly competitive, influenced by evolving consumer needs and wants, and the entry of newer, more modern resorts. Guests or vacationers are no longer motivated solely due to the hotel's location; instead, they tend to place greater value on perceived value for money, experience-led stays, modern comfort, convenience in terms of technology use including digital room keys, 24/7 customer service through AI, mobile check ins, personalised services, all of which allow the access to information and services anywhere at any time, directly from their own devices (Chemmanur, 2024). This makes their stay more enjoyable, encouraging repeat bookings, thus, increasing the guest satisfaction rate. This shift has placed an immense pressure on established hotels such as the likes of the Coastal Horizon Hotel, which has struggled to adjust to these unpredictable expectations in the course of time.

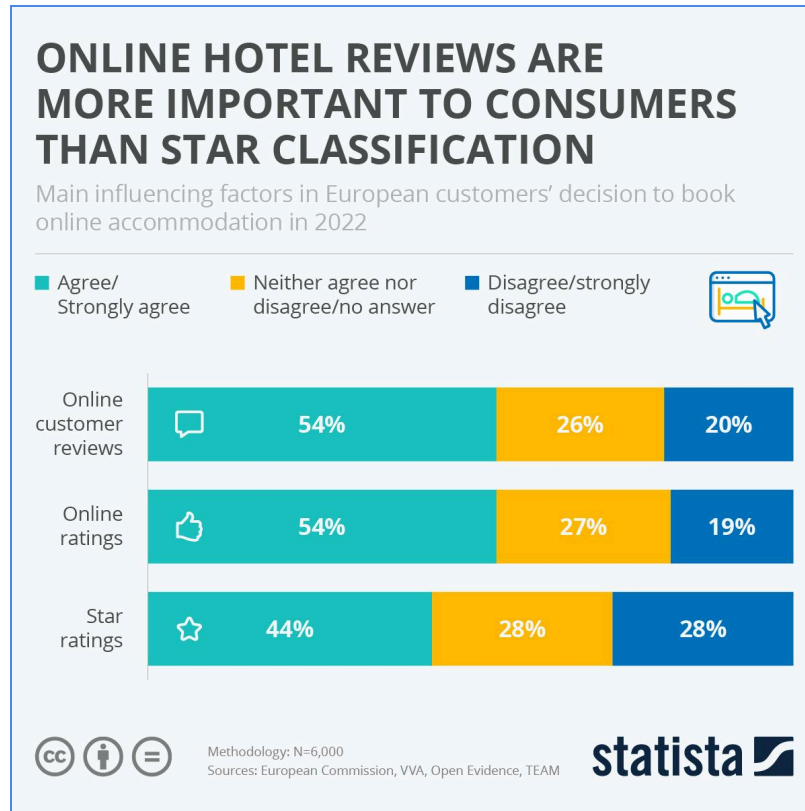


Figure 1

This infographic shows the primary influencing factors in customer's decisions to book online accommodation in the period 2022

(Source: [statista.com](https://www.statista.com), 2022)

A famous trend within the UK hospitality sector is the stronger emphasis on building an online reputation which promotes digital engagement. The figure above applies to some research which indicate that consumers often rely heavily on online reviews and booking platforms when making an informed decision on their hotel choice, with service quality and availability of facilities having a firm influence, while just 1% of consumers see themselves as insusceptible to such reviews and ratings (Hinton, 2022). Customer feedback for the Coastal Horizon Hotel highlights dissatisfaction with the mention of outdated amenities, and very inconsistent service quality, suggesting a 'misalignment' between customer expectations and the hotel's current offering.

Furthermore, the effects post-pandemic have substantially increased price sensitivity among consumers (refer to 'Appendix C'). For example, rising living costs have, without a doubt, reduced discretionary spending, leading customers to compare hotels more discreetly and favour properties that appear to offer a clear value proposition (Cathedral et al., 2024).

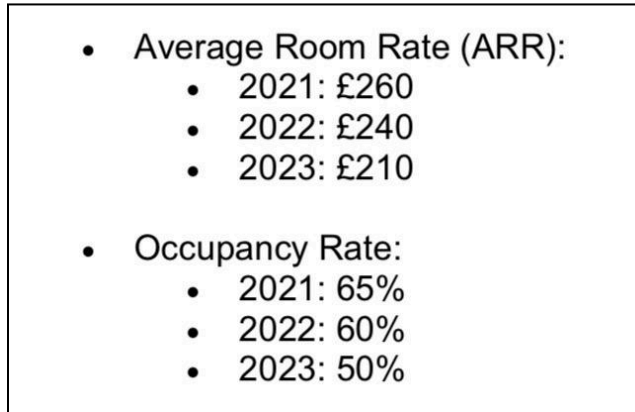


Figure 2

(Financial information on Coastal Horizon Hotel)

From a strategic perspective, Porter's Five Forces analysis argues that competitive rivalry within the coastal hospitality market is relatively high, likely for the reason being low differentiation and the availability of substitute accommodation such as short term rentals (Porter, 2008). As a result, there's a gap in the market for differentiation through service quality and providing that experience vacationers want. Despite this, the Coastal Horizon Hotel's failure to act upon these market dynamics has eroded its competitive position, noticeably causing a drop in occupancy rates and average room rates (ARR) as shown in figure 2 (for further information refer to 'Appendix B' and 'Appendix C').

Analysis of the hotels' financial performance over the past three years

Income Statement (in GBP)			
Item	2022	2023	2024
Revenue	£1,200,000	£1,100,000	£950,000
Operating Expenses	£900,000	£950,000	£1,100,000
Net Income	£300,000	£150,000	-£150,000

Balance Sheet (in GBP)			
Asset/Liability	2022	2023	2024
Cash and Equivalents	£100,000	£80,000	£20,000
Accounts Receivable	£50,000	£40,000	£30,000
Property and Equipment	£2,000,000	£2,000,000	£1,800,000
Total Assets	£2,150,000	£2,120,000	£1,850,000
Accounts Payable	£30,000	£40,000	£50,000
Long-term Debt	£1,500,000	£1,500,000	£1,500,000
Total Liabilities	£1,530,000	£1,540,000	£1,550,000
Equity	£620,000	£580,000	£300,000

(Financial information on Coastal Horizon Hotel)

Figure 3

The analysis of the Coastal Horizon Hotel's financial performance between 2022 and 2024 in figure 3 as a whole exposes an obvious and steady deterioration in profitability. For instance, total revenue gradually declined from £1.2 million during 2022 to around £950,000 in 2024, which presents a loss of approximately 21% (refer to 'Appendix A'). This decline is closely bound to falling occupancy rates and average room rates, potentially due to weakening demand and stiffer competition provoked from other rivals.

As a matter of fact, profitability has also been drastically impacted by rising operating expenses, which rose from £900,000 in 2022 to £1.1 million in 2024. Consequently, the hotel transitioned from a net profit of £300,000 in 2022 to a further net loss of roughly £150,000 in 2024 (refer to 'Appendix A'). The net profit margin fell from 25% in 2022 to -15.8% in 2024, which drew attention to the lapse of cost control and inability to generate revenue effectively.

According to Drury (2021), it is explained that in hospitality, often labour and overhead costs are 'semi-fixed,' meaning that a decrease in demand does not automatically mean to reduce proportional costs to maintain or improve efficiency. As a consequence, a fall in occupancy causes these profit margins to deteriorate until active cost management strategies are utilised to their fullest potential.

Besides, liquidity itself has moderated over the period. The current ratio decreased from practically 5.0 in 2022 to 1.0 in 2024, showing an abrupt drop in cash and equivalents. In other words, while a ratio of 1.0 somewhat suggests that short term obligations can still be met, the negative trend demonstrates an increase in financial vulnerability and limited flexibility for the hotel to respond to market challenges (Atrill and McLaney, 2018).

Moreover, we can distinctly observe the hotel's capital structure slowly worsening. This is apparent during the period 2022 when equity fell from £620,000 to £300,000 in 2024, predominantly because of sustained losses. In comparison, the hotel's long-term debt remained rather constant at £1.5 million, which has increased financial leverage and a risk exposure to operational shocks. Therefore, the rising debt-to-equity ratio increasing to 5.27 suggests that the business is merely reliant on borrowed capital, which reduces its capacity to invest in improving the hotel without further increasing financial risk (refer to 'Appendix A').

Overall, the financial data given generally means the Coastal Horizon Hotel's financial difficulties during the three year period are more structural rather than temporary.

Key reasons behind the decline in profitability

The decline in profitability at the Coastal Horizon Hotel may be caused by a variety of reasons. One of the primary internal factors is potentially underinvestment in property and facilities. In this case, the property and equipment value reduced from £2.0 million in 2022 to £1.8 million in 2024, and so this suggests an asset depreciation without sufficient reinvestment. For this reason, it has led to outdated amenities that no longer meet market expectations, which customers have also supposedly criticised in the past. Laws (2019) mention that hotels depend on their buildings, rooms, and facilities to generate income. When these assets aren't maintained nor upgraded, guest satisfaction falls.

In addition, it is logical to state that the hotel's pricing strategy appears ineffective. For instance, the fact that both average room rates (ARR) and occupancy rates have fallen, there is clear evidence to prove that even price reductions have failed to stimulate some demand (refer to 'Appendix B'). Thus, diminishing perceived value as opposed to boosting competitiveness. Similarly, as Kotler (2019) argues, excessive discounting can seriously harm perceived value, particularly in the hospitality industry where quality signals are important. This implies that there is a lack of strategic revenue management and market segmentation.

External factors such as rising labour and energy costs have especially placed a burden on margins across the hospitality sector ([Rsmuck.com](https://www.rsmuck.com), 2025). However, the scale of the Coastal Horizon Hotel's losses doesn't necessarily suggest these factors alone explain its decline. Competing hotels facing similar fiscal pressures have minimised their impact through operational efficiencies and service differentiation unlike Coastal Horizon hotel.

Finally, the low level of customer satisfaction has almost created a self-reinforcing cycle. For example, poor reviews have reduced demand to an extent, leading to lower revenue and occupancy, which in turn restricts the hotel's ability to invest in better service. Without some kind of intervention, this cycle is likely to persist and exacerbate further. Notwithstanding the fact that aggressive cost-cutting may temporarily improve margins, such an approach is prone to service quality problems, which could further jeopardise the image of the business online, and therefore making it an unsustainable solution.

Seal et al. (2018) state that managers should use financial information to plan in advance, not just react to issues. When decisions focus wholly on short term survival, long term performance tends to suffer as seen in the Coastal Horizon Hotel. The hotel's response seemed reactive rather than planned earlier on, as reducing prices and limited cost control clearly did not address the root causes of the decline. Hence, the delay in taking immediate action worsened the situation. Similarly, Guilding (2014) claims that early intervention is just as important, because 'waiting' reduces the likelihood of being able to recover from such an outcome. The Coastal Horizon Hotel has allowed losses to mass, which in return, has reduced cash reserves and increased further debt and risk.

Conclusion

This report has substantiated that the Coastal Horizon Hotel's financial performance is the result of both adverse market conditions and internal strategic weaknesses. In truth, while increased competition and economic constraints have impacted the wider coastal hospitality sector, the hotel's inability to adapt to shifting customer expectations has also profoundly multiplied their impact.

The financial analysis shows a progressive decline in profitability, liquidity, and equity, so this virtually means that the current operating model is no longer viable. At the same time, the market analysis stresses that there's a growing divide between what the hotel is offering and contemporary consumer preferences. These findings unveil that the business is, undeniably, operating in the sense where existing strategies are conflicting.

Importantly, the evidence makes it known that if the hotel is undertaking measures such as further price markdowns or cutting costs in the short-term, they are very unlikely to help restore profitability. Conversely, a more structured turnaround strategy is necessary in this case, focusing mainly on rebuilding value in lieu of competing solely on price.

Recommendations

In light of the findings, a more sustainable turnaround strategy is needed to restore the financial health and competitive position of the Coastal Horizon Hotel. It could be recommended that the hotel prioritises targeting capital investment in different facilities. This shouldn't necessarily mean a complete redevelopment but rather just a selective refurbishment of less appealing guest rooms and communal areas. This may improve perceived quality and help to directly address customer dissatisfaction to some degree.

Secondly, the hotel may also adopt a more refined revenue management strategy. For example, the low rate in both occupancy and average room rates (ARR) as of right now indicates ineffective pricing. Due to this, implementing dynamic pricing dependent on the trend of demand, seasonality, and customer segmentation would enable the hotel to optimise revenue without actually compromising on brand value (Hayes and Miller, 2010). Perhaps, even offering bundled packages such as rooms including dining along with local experiences could further enhance perceived value and differentiate the hotel from other competitors.

The hotel may even prioritise maintaining a digital reputation, for instance, rebuilding an online presence, actively managing customer reviews, and improving digital booking functionality could help to regain trust and attract new customers. Studies have shown that a positive online reputation can encourage instant booking decisions as well as revenue performance according to Xie, Zhang and Zhang (2014).

Finally, the Coastal Horizon Hotel could reposition its brand around 'experiences' in the coast as opposed to competing purely on price. In reality, (Tranter, Stuart-Hill and Parker, 2009) alleges that cutting prices is not "always" going to attract guests as many would imagine, as in fact lower prices may lead to guests assuming that the quality is also lower instead. Given the Coastal Horizon Hotel's negative feedback and possible reviews, price cuts will only make matters worse as even with reduced room rates, occupancy still fell, irrespective of other factors. So, placing more attention on location, providing a personalised service, and memorable guest experiences, the hotel is able to differentiate itself from both newer resorts in the area and other low-cost alternatives.

Appendices

Appendix A: Financial Ratio Calculations & Trend Analysis

This appendix gives a more transparent overview of the financial ratio analysis including the figures referenced in the main findings section of the report.

Profitability Ratios

Net Profit Margin Formula:

(Net profit **divided by** revenue **x 100**)

Year	Calculation	Result
2022	£300,000 divided by £1,200,000 x 100	25.0%
2023	£150,000 divided by £1,100,000 x 100	13.6%
2024	-£150,000 divided by £950,000 x 100	-15.8%

Interpretation of results:

The steady decline shows there is a structural factor affecting profitability. The sudden shift into the negative margin during 2024 simply suggests that revenue is no longer sufficient enough to cover the hotel's fixed and variable costs.

Operating Margin Formula:

(Operating profit **divided by** revenue **x 100**)

There is a parallel decline between operating and net margins, meaning that the primary cause of loss is likely **operational inefficiency** instead of financing or tax effects.

Solvency Ratios

Debt-to-Equity Ratio Formula:

(Total liabilities **divided by** equity)

Year	Calculation	Result
2022	£1,530,000 divided by £620,000	2.42
2023	£1,540,000 divided by £580,000	2.59
2024	£1,550,000 divided by £300,000	5.17

Interpretation of results:

The rapid increase in the period 2024 shows shrinking equity as opposed to high levels of borrowing, suggesting that these sustained losses are slowly damaging shareholder value and increasing financial risk exposure.

Efficiency Ratios

Asset Turnover Formula:

(Revenue **divided by** total assets)

Year	Calculation	Result
2022	£1,200,000 divided by £2,150,000	0.56
2023	£1,100,000 divided by £2,120,000	0.52
2024	£950,000 divided by £1,850,000	0.51

Interpretation of results:

Further decline in asset turnover may mean that there is a potential underutilisation of physical assets, which otherwise makes sense as this is fairly consistent with the fall in occupancy rates and underperforming facilities (which customers complained about).

Appendix B: Revenue Performance Decomposition

Revenue per Available Room (RevPAR) trends can also provide better insight into why the Coastal Horizon Hotel's performance is stagnant and unmanageable at this stage.

RevPAR Formula:

$(ARR \times \text{occupancy rate})$

2021 = **£169** (RevPAR)

2022 = **£144** (RevPAR)

2023 = **£105** (RevPAR)

Interpretation of results:

It is fair to assume that the fall in RevPAR suggests there is a dual problem of reduced prices as well as demand. This confirms, up to a certain point, that discounting strategies have entirely failed to stimulate occupancy in one way or another.

Appendix C: Theories & Frameworks

Porter's Five Forces

- Competitive rivalry - **high** (saturation of coastal resorts among others)
- Threat of substitutes - **high** (Airbnb properties or apartments with facilities)
- Bargaining power (customer) - **high** (transparent pricing disclosed via online)
- Supplier power - **moderate** (labour and energy costs increasing)
- Threat of new entrants - **moderate** - (high capital but strong investor interest)

PESTLE Analysis

Political

The hospitality industry in the UK is largely affected by government decisions and public policy. Changes to minimum wage laws have increased staffing costs for hotels, particularly those that are highly dependent on front line service staff. Coastal hotels usually require much higher staffing levels during peak seasons e.g. summer periods, which therefore makes wages rises more difficult to absorb.

Changes to tourism and travel policies have especially influenced domestic travel trends. Government support for domestic tourism in particular has fluctuated since the COVID-19 pandemic.

There is political uncertainty which has impacted business confidence in recent years. When businesses feel uncertain for the future, this can prompt them to delay different investment decisions. This could help explain why the Coastal Horizon Hotel hasn't reinvested enough into its own facilities, even as competitors improved their offerings.

Economic

There is currently a cost of living crisis in the UK economy which has increased price sensitivity among consumers within the hospitality sector. In other words, rising living costs mean that there is reduced disposable income for many households. Because of this, consumers have become more cautious about spending wholly on leisure or even overnight stays.

Coastal hotels are also exposed to these pressures as they are reliant on discretionary spending. When budgets are tight, customers either reduce the length of their stay or

choose alternative options which are far more cheaper or within their budget. This helps explain why the occupancy rate and room prices at the Coastal Horizon Hotel is falling.

At the same time, operating costs have risen such as energy prices, food supplies, and labour costs. For this reason, it has resulted in decreased profit margins across the sector. For a hotel already experiencing hardly any revenue coming in, this can create a serious financial strain.

Social

Customers are leaning more towards the advantage of the experiences they get to have during a coastal holiday. For example, coastal visitors usually look for hotels which connect them to local culture, food, and various activities. The Coastal Horizon Hotel seems to have fallen behind in meeting these expectations, especially because of many outdated facilities and inconsistent service for customers.

Guests are also from different classes and age demographics. Millennials often prefer to make comparisons between the price of hotels and the amenities before deciding.

In today's hotel industry, it is competitive with several new entrants. A large proportion of guests book a hotel after reading reviews or from word of mouth (through family, friends, or peers' suggestions). This means that booking decisions can influence individual opinion and general impressions.

Technological

Customers also tend to prefer a seamless and clear digital booking system.

Customers now want the ability to access online reviews of guests and their opinions and experiences at the hotel in the past. This can influence demand both positively and negatively.

Legal

Consumer protection laws also mean that failing to provide an adequate service can lead to complaints, refunds, or legal disputes and so, poor service quality carries not only reputational risk but also financial risk.

Environmental

Some customers expect hotels to be sustainable and environmentally friendly in the sense of energy efficiency, reducing waste, and sustainable sourcing.

Coastal hotels like the Coastal Horizon Hotel face more problems due to their location. Weather conditions, coastal erosion, and risks associated with climate can certainly affect the number of visitors. There is also the aspect of high maintenance costs involved. Properties near the coast do tend to have higher spending on upkeep and repairs.

Hotels who fail to address environmental concerns can appear outdated or irresponsible to modern consumers who care about these matters. This can impact brand image and sometimes even reduce competitiveness, especially among younger guests who place a lot of value on sustainability.

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