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Business plan for the Wilderness Guide Cooperative Äes

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A business plan submitted to the School of Tourism and Maritime Technology of Polytechnic Institute of Leiria in partial fulfilment of the requirements for the Master's Degree in Sustainable Tourism Management

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Executive summary

Thesis in Finnish is *opinnäytetyö*, a word that can be translated as "showcasing of what has been learned". Firstly, this business plan is written to apply, as versatilely as possible, what I have learned in the University of Applied Sciences for Engineering and Economics Berlin's Bachelor in International Business program and later in the Polytechnic of Leiria's Master in Sustainable Tourism Management program. Secondly, the business plan utilises my experience and networks in organising up to three week wilderness tours, which I have done in more or less wild environments in Finland, Portugal, and Russia.

The reasoning and justifications in this plan are possibly more thorough than a regular business plan would have, since this one is done partly for academic purposes. Despite the academic approach, the business plan is still a functional and flexible decision making tool. One of the goals was to write a plan that can be easily understood and followed by the internal stakeholders of the business.

The business plan is for a company that offers one to two weeks guided, self–sustained wilderness tours in the Finnish Lapland, which are done by hiking, paddling, or skiing. The business is sustainable by practice, not just by policy. The tour packages are all inclusive, with first and last night with indoor accommodation, while the rest are spent camping. Food is cooked and enjoyed out in the wild as well. The natural environment is the main attraction of the tours. The tours are planned and organised by professional wilderness guides, using the service development framework created for the business.

As described in the plan, the Finnish Lapland has optimal natural environment for multiday wilderness tours, and the business environment is favourable as well. The operation area of the business can be conveniently expanded to Sweden and the rest of the Finland.

Potential markets for wilderness tours in Lapland are primarily in Europe, in Germany, France, and the United Kingdom, not forgetting the domestic tourists. The value based, relatively high price of the tours limits the potential market, but according to the market research, sustainable and experiential nature tourism service is considered something worth paying for by a modern traveller.

Keywords: Sustainable tourism, nature tourism, experiential tourism, wilderness tours, Lapland, Finland

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1. Introduction

The Wilderness Guide Cooperative Äes (later the WGCÄ or the Cooperative) is based in Finland, and it operates in the wilderness areas and national parks of the northern Finland, in the Lapland region, and potentially in Sweden as well. The WGCÄ follows the principles of sustainable tourism management. Its services are experiential, cultural, and self–sustained wilderness tours, that are offered both in the summer and winter seasons. The tours are done by hiking, paddling, or skiing. They last from a few nights to up to two weeks, depending on the season, location, and the difficulty level of the tour. The chapter two of the plan describes the mission and the vision of the WGCÄ, and the chapter three discusses Lapland as a tourism destination.

In the beginning of its endeavour, the WGCÄ organises six different tours, four in the summer and two in the winter. The Cooperative has six wilderness guide members, who develop and organise the tours. The seventh member has the responsibility of managing the Cooperative, as in taking care of the marketing, sales, and accounting. The background for choosing cooperative as the company form, the number of members, and other organisational issues are discussed in depth in the chapter four of the plan.

The Cooperative differentiates from its competitors not only by its credible sustainability management, but also by the valuable experiential and cultural aspects of the tours. For example, the Finnish Lapland has a history that boasts with incredible stories of the people who have lived in the wilderness for long periods of time. Some of the stories are more true than the others, but, nevertheless, they can be used as a source of inspiration for the tours. This gives the guests an opportunity to connect with the history of the region. It should be noted, that the words guest and customer are used interchangeably in the business plan, depending on the context (e.g., in marketing the word customer is used, whereas during the tour the participator is a guest).

As the saying goes, building a fire for people keeps them warm for a night, but teaching them to build fire keeps them warm for the rest of their lives. In this way, a tour can become a part of the guests' personal stories, as in teaching them to become independent wilderness travellers. The service development framework created for the Cooperative, as described in the fifth chapter, takes into an account both practical and theoretical aspects of experiential tourism.

The market analysis of the chapter six discusses the potential customers of the WGCÄ. The largest foreign markets for wilderness tours in the Finnish Lapland are in the United Kingdom, Germany, and France. The domestic market is also one of the target markets of the Cooperative. The market analysis includes also a review of some of the global trends in tourism. The thorough competition analysis of the chapter seven includes, most importantly, an analysis of competitors' tour services. Strategic positioning based on the Porter's five forces analysis is discussed in the chapter seven as well.

Finland's national tourism organisation, Visit Finland, offers various services for the tourism businesses to seek synergies, to market their services, and for accessing the international market. Visit Finland provides entrepreneurs with pertinent and practical research work, from visit statistics to reports about its current projects. Destination and country brands are the backbone of Visit Finland's projects, and the country wide brand work has implications for the WGCÄ's branding as well. In other words, Visit Finland is an important institutional partner for the Cooperative, especially in market research and destination marketing.

The marketing of the WGCÄ is based on the collaboration with the Visit Finland and other public institutions, such as the Park & Wildlife Finland (P&WF). Well crafted own website and a strong online presence are essential as well. The marketing and sales, as in the four P's of the marketing mix (product, placement, price, and promotion), are discussed in the eight chapter of the plan. The product, i.e., the service, is discussed earlier, in the chapter five. A work plan for the first two years in business is outlined in the chapter nine.

Sustainable tourism management practices are thoroughly incorporated in the Cooperative's decision making, as mentioned in many occasions throughout the plan. As summarised by the United Nations World Tourism Organization (UNWTO, 2005), sustainable tourism is "tourism that takes full account of its current and future economic, social and environmental impacts, addressing the needs of visitors, the industry, the environment and host communities".

Rather than being just a side note or marketing device, sustainability is an integral part of this business plan. Unethical and unsustainable activities, such as taking part in reindeer husbandry, husky safaris, serially reproduced Sámi people's "shamanistic rites", and meeting Disneyfied version of Santa Claus are made business with by various entrepreneurs in Lapland, but these types of activities will not be engaged in by the Cooperative.

In nature tourism, the natural environment is the primary touristic attraction, as defined by Tyrväinen and Tuulentie (2010, pp. 180–181) in one of the *Working Papers of the Finnish Forest Research Institute*. Essentially, as continued by the authors, in nature tourism, the natural environment can be seen either as a backdrop for an activity, or to have an intrinsic value, or to be anything from between the two opposites. Without going deeper into environmental ethics, in this business plan, nature is considered to have irreplaceable intrinsic value. In order to distinguish nature tourism from eco tourism Tyrväinen and Tuulentie (2010, p. 180) define that there is no active nature preservation activities in nature tourism.

Economic and social sustainability is taken on an account, for example, by partnering with local entrepreneurs, who follow sustainability principles. Economic and sociocultural sustainability comes into the picture, for example, when considering the indigenous Sámi people of Lapland. Their history and current situation are discussed in the third chapter of the plan. Moreover, in order to take social responsibility, the cooperative can offer wilderness experiences for rehabilitation groups, such as mental health rehabilitees. Sustainability and quality of the WGCÄ and its services are ensured by relevant, publicly backed coaching and programmes, the Green Start and Q1000, as discussed in the chapter 10 of the plan.

At the final stages of the plan, the financial projections shed light on the profitability of the business plan. The projections of the chapter 11 include start up costs, profit and loss statement, cash flow statement, and a five year income projection. Lastly, in the chapter 12, having an eye on the future, the business plan discusses operation area expansion and scalability. Potential areas of expansion are the rest of Finland, Russia, and other Nordic countries, in addition to Sweden. The scalability is possible in terms of operating more tours and having more wilderness guide members in the cooperative.

2. The mission and the vision of the WGCÄ

The WGCÄ enters a stage that is well set for nature tourism business. The WGCÄ utilises the supply of skilled, professional wilderness guides, the vast areas of wilderness, and the growing inbound tourism rates of the Finnish Lapland. As many as 20 education institutes offer wilderness guide programmes in Finland (TOR, 2017), but the programmes do not include business studies. This is where the WGCÄ steps in. The Cooperative handles the business side of tourism, and the wilderness guides can concentrate on their core competence: Developing and organising tours. Informal discussions about this business plan with professional wilderness guides indicated interest for this type of an opportunity.

The tours are relatively sustainable, as they are done by hiking, paddling, or skiing. The nights are spent out in the wild, consuming only what is carried there. The largest impact to the natural environment by a tourist comes from the possible air travel to the destination, which is a controversial issue in sustainable tourism, beyond the control of the Cooperative. However, the WGCÄ offers a sustainable option for the time spent in the destination: Long, self–sustained, professionally guided wilderness tours in a unique natural environment. The marketing and sales of the tours is also done sustainably: The value proposition is delivered to the guest as promised.

The mission of the WGCÄ is to provide meaningful and interesting work for its members, and to provide sustainable, valuable, and high quality wilderness experiences for tourists.

The first year in business is used for calibrating the scales for measuring customer recommendation and satisfaction rates. Goals for the rates are defined for the first year, and redefined for the second year. In the WGCÄ's vision for the second year in business each of the six tours are participated by at least four guests, setting goals for marketing and sales. The success of marketing is measured also by social media impressions and online ad campaign clicks, with goals set for them for each month. The welcoming attitude, together with professionalism and high quality, makes the guests want to return and enjoy the valuable tours in other seasons as well, and, importantly, to recommend the tours for their friends, relatives, and colleagues.

3. Lapland as a tourism destination

The WGCÄ's potential first year operating area covers two countries and two different provinces that are both called Lapland. However, the Swedish Lapland does not cover the whole of the northern Sweden, unlike its Finnish namesake. To add to the confusion, the cultural region by the name Lapland (also know as Sápmi) covers areas not only in Finland and Sweden, but also in Norway and Russia. In order to bring clarity to the business plan, it refers and discusses only the Finnish province and region of Lapland, unless otherwise mentioned. Another reason for this limitation is that the Cooperative is likely to operate majority of tours in the Finnish Lapland, at least in the beginning of its story. However, there is no legal, technical, or any other reason to not to organise tours in Sweden starting from the day one.

3.1. The sparsely populated Lapland and the indigenous Sámi people

The Finnish province of Lapland is a vast area of sparsely populated land. Its total area (100 366 km²) is larger than, for example, that of Portugal (92 212 km²). However, Portugal has on average 115 people per square kilometre, whereas for Lapland the figure is 1.9/km² (INE, 2011). The Finnish average for population density is 16/km², meaning that only little less than 181 000 people live in Lapland, making only 3.4% of the Finnish population (Tilastokeskus, 2016b). What is alarming in terms of economic and sociocultural sustainability, is that Lapland's population has declined since the year 1990 (Tilastokeskus, 2016a). Whether the whole country should be kept populated is a matter of political discussion, but it can be safely assumed that new, sustainable economic activity is welcome to Lapland. On a more positive note, in general, for environmental sustainability and nature tourism, the sparseness of the population is beneficial.

Majority of the world's 75 000 strong Sámi population lives in Norway, but there are about 9000 Sámi people in Finland, of which around 3000 live in Lapland (Samédiggi, 2014). As continued by Sámediggi (2014), the history of the Sámi people stretches back to the end of the last ice age, over 10 000 years ago. The Sámi are considered indigenous people, as they descend from the population that inhabited the vast wilderness of the northern Europe before the area got colonised. Interestingly, the Sámi inhabited almost the whole area of the modern day Finland, before they got pushed towards the north and saw their culture marginalised by the growing majority population. The Sámi are known for their shamanistic cultural traditions and livelihood based on hunting, gathering, fishing, and, later, on reindeer husbandry. However, majority of the Sámis have urbanised and make living in the larger cities. In Finland, the Sámi are represented by the publicly funded political institution Sámi Parliament, which functions under the Finnish Ministry of Justice.

The Sámi Parliament published in 2006 its own programme for sustainable development (Sámediggi, 2016). The programme underlines how environmentally sustainable the Sámi culture has been throughout its history, and how it has become difficult to maintain their traditional relationship with nature. The Sámi's sociocultural and economic wellbeing is dependent on well preserved natural environment. As described in the programme, the majority population has the tendency to change the environment to suit its needs, such as for cultivation of land and by building permanent dwellings, whereas the Sámi have historically lived with the nature, adapting to the opportunities and threats that it poses.

Preserving the relationship with nature is seen essential for the Sámi culture. As discussed in the sustainable development programme (Sámediggi, 2016), ratification of the International Labour Organization's (ILO's) convention 169 for Indigenous and Tribal People would grant the Sámi a legal framework for preserving their livelihood and culture in Finland. Ratification of the convention is one of the major political goals of the Sámi Parliament. The ratification would greatly assist the Sámi in achieving the objectives envisioned in their sustainable development programme, as concluded in the programme.

Shortly put, a backpacker touring in the arctic wilderness can only be impressed by the people who have lived in the arctic regions of the world for thousands of years. Telling the story of the Sámi people objectively to the guests of the Cooperative is important. Trying to grasp a feeling of a completely different worldview is an interesting challenge for a traveller. As mentioned before, unfortunately, some tourism entrepreneurs manage to questionably utilise and exploit the Sámi culture by showcasing and serially reproducing it. It is in the interest of the Cooperative to have respectful relationship with the Sámi and to hold in high regard their traditions.

3.2. The natural and the manmade environment of Lapland

The Arctic north enjoys both the midnight sun and the polar night, as explained by the Finnish Meteorological Institute (Ilmatieteenlaitos, 2016). In the northernmost municipality of Finland, in the village of Utsjoki, the sun does not set for 72 days in the summer. During the polar night, in the winter, the sun does not rise for 53 days. The freezing and dry polar nights, in the heart of the winter, are good for observing another northern spectacle, the aurora borealis, also known as the northern lights. In Utsjoki, the average temperature stays below zero degrees Celsius until the month of May, when the short, but warm summer begins to arrive steadily and eventually melts the thick wintery snow cover. The average temperature sinks below zero again during the month of October. Quick changes in weather is a commonplace in Lapland, and it is not unusual that more than half of the days of the year it rains or snows.

The autumn foliage can be impressive in Lapland, as all the green plants change to different shades of red and yellow in a matter of weeks. As discussed in a Metla (2014) publication, for the plants to survive in the rough climate of the north, they have to have certain kind of genetic material. The relatively small amount of genetic variation results in the plants reacting to the colder temperatures and the reduced daylight of autumn at the same time, unlike the plants in, for example, the southern Finland or Europe. Leaves of the trees change the colour first, followed by the shrub growing closer to the ground. In the northernmost parts of Lapland the spectacular colour show takes place usually during the first or second week of September.

The nature of Lapland is described at Lapland Regional Council's (Lapin liitto, 2017) website. The Finnish Lapland is not as mountainous as Sweden or Norway at the same latitude. The tallest fell, Halti, reaches the modest height of 1324 metres. However, there are many impressive fells rising above the tree line, from down where the pine and spruce grow. In places where the pine and spruce do not survive the arctic conditions, there are the peculiar arctic downy and dwarf birches. Between the fells flow many great rivers and the scenery is often dotted by small lakes and vast bogs. Some of the powerful rivers of Lapland flow to the Inari Lake, the third largest lake in Finland. The Inari lake is an excellent destination for paddling tours. The Inari Lake flows to the Barents Sea, through the border river of Paatsjoki between Norway and Russia.

It is difficult to miss the large herds of the semi–domesticated reindeers in Lapland, as continued at Lapland Regional Council's site (Lapin liitto, 2017). Spotting bears or even wolves is rare, but possible. Wolves and other smaller predators are more often spotted by the reindeer herders overlooking their stock. A wilderness traveller is more likely to see tracks or carcasses left behind by the predatory animals. It is not unlike to have a fearless bird species, Siberian jay, following a backpacker in the wilderness of Lapland.

Manmade environment in Lapland is limited to a relatively small number of fairly modern looking small cities and villages. Mining operations are a few and far between, making them less noticeable to tourists. However, decades of extensive forestry has left Lapland lacking old growth forest. Other industrial activity is mostly clustered around the cities and the village centres. Some touristic centres have grown around the popular skiing slopes, but other than that, major infrastructure is limited to the long stretches of roads and a few railroads in the wilderness.

The aftermath of the Second World War is noticeable by the absence of old buildings in Lapland, as discussed, for example, by Beevor (2012). Finland and Germany were in war with the Soviet Union from 1941 until 1944, during the Second World War. As a condition of the Moscow Armistice that ended the war, Finland was compelled to get rid of the German forces still in its territory. The forced retreat of the Germans to the German occupied Norway escalated to a series of hostilities, called the Lapland War. The scorched earth tactic of the retreating German troops was devastating in Lapland: On average half of the buildings in the municipalities were destroyed, and some villages were burned down completely, leaving only chimneys to be found by the people returning to their homes. In addition, as a condition of the Armistice, Finland had to hand over to the Soviet Union a large area of land stretching to the Barents Sea, losing a connection to an important northern sea port.

3.3. The preserved natural environment: National parks and wilderness areas

Lapland has twelve designated wilderness areas, covering an area of close to 15 000 km², almost 15% of the Lapland's total area (Metsähallitus, 2016a). The state owned wilderness areas are part of the Natura 2000 network of Finland. The areas are off limits for certain economic activities, such as clearcutting forestry or mining. Reindeer husbandry is allowed as a part of the Sámi culture. In fact, one of the reasons for creating the wilderness area was to give the indigenous Sámi people land to practice their livelihood. In essence, the wilderness areas are to be kept in their natural state, without the strict restrictions of nature reserves and national parks. The designated wilderness areas are optimal sites for the wilderness tours of the Cooperative. The areas are managed by the state owned enterprise, Metsähallitus (Administration of forests). From 2017 on, the unit of Metsähallitus managing the wilderness areas is the P&WF (Metsähallitus, 2016a).

P&WF manages also the 35 national parks of Finland, of which seven are located in Lapland. They are also potential sites for wilderness tours, as P&WF cooperates with the entrepreneurs operating in them by marketing and offering the national parks' infrastructure for commercial use (Nationalparks.fi, 2017). There is no infrastructure in the designated wilderness areas, but the P&WF partners with the entrepreneurs operating in them as well. The partnership contract between the entrepreneur and P&WF requires adopting the sustainable tourism principles set by P&WF. The principles are listed in the chapter ten of the business plan.

National parks have more strict rules for pitching tents, staying overnight, and building campfires than the wilderness area. Also, they are not as interesting as the designated wilderness areas for operating tours, as they do not provide, due to their popularity, the secluded experience that the WGCÄ's tours aims at providing. However, the national parks do offer a location for organising easier, more accessible tours.

It should be noted that, similarly to Finland, Sweden has various, large national parks in the northern part of the country. The Swedish counterpart of Metsähallitus and P&WF, Naturvårdsverket (Environmental Protection Agency), is also committed to sustainability (SEPA 2016).

3.4. Tourism as an industry in Lapland

Tourism brings plenty of economic activity to Lapland, but the primary industry, mining in particular, and the accompanying secondary industry are the major employers and contributors to the economy of the province. Depending on the definition, Lapland's tourism industry and the industries closely related to it are not far behind as employers and contributors to the local economy, as described by the Lapin luotsi (2016) association. Drawing a line for certain companies on when income is tourism related and when it is not, is in most cases a rough estimation. Be it as it may, tourism industry can be said to be an important contributor to the local economy.

In a study of 12 municipalities in Lapland by Satokangas (2013), on average 14.6% of income generated by the private sector came from tourism. However, the differences between municipalities are rather large: In Inari, where the aforementioned large lake by the same name is located, 41.5% of income and 36.7% of employment was backtracked to tourism. The variance from the average tourism income in the municipalities can be explained on one hand by the location of the more popular winter holiday centres, such as the Saariselkä in Inari, and on the other by the primary and secondary industry clusters situated, for instance, in the province capital Rovaniemi.

In the bigger picture, during the past decade, Lapland's tourism industry did not take as big hit from the world wide economic downturn as other industries, such as the secondary industry, which dipped hard at the end of the year 2008 (Lapin luotsi 2016; Statista 2016). Tourism income has grown steadily after the downturn, and grew still at around five percent rate in 2015. Tourism in Lapland has followed the global growth trend, and the investments in it are paying off. Moreover, Lapland's relatively long history with tourism guarantees supportive business environment for a newcomer business.

3.5. Getting to Lapland

New direct airline routes to the airports of Lapland have been opened during the year 2016. The good news for the travel industry comes after years of industry's lobbying and cooperation of the Regional Council of Lapland with the Finnish airport operator Finavia and the flag carrier airline Finnair, as reported by Laakso (2016). The lack of routes was previously seen as a major bottleneck by the tourism industry, Laakso (2016) continues. New direct routes with regular schedules have been opened from Germany, Switzerland, and the UK. The amount of charter flights has grown relatively steadily. In addition to the direct international connections, Finnair operates from Helsinki to the northern Finland's airports of Rovaniemi, Kuusamo, Kittilä, Ivalo, and Kemi.

Swedish airports at Luleå and Kiruna handle also international flights and the Finnish Lapland can be accessed also via the Norwegian airport of Tromsø (Swedair 2016a, 2016b; Avinor 2016). Air travel is obviously an unsustainable practice, but due to Lapland's location in the northern corner of Europe, flying is practically the only mode of transport to reach the destination for a foreign tourist. Moreover, catering only for the domestic tourists is not economically sustainable. The overnight trains from Helsinki to Lapland are more practical for the domestic tourists due to the timetables of the lines and the duration of the journey.

4. Organisation and management of the WGCÄ

4.1. Cooperative as a sustainable company form

The Finnish central organisation for cooperatives, the Pellervo Society, is a member of the International Co-operative Alliance (ICA), whose seventh principle is as follows: "Co-operatives work for the sustainable development of their communities through policies approved by their members" (ICA, 2016). The significance of cooperatives for sustainable development is more pronounced in the field of agriculture in countries where smallholding is more common, where it can help to solve some of the most pressing global problems, such as inequality. Interestingly, cooperative system was historically thought as a third alternative for socialism and capitalism (Tenaw et al., 2015).

According to the ICA (2016) and the Pellervo Society (2016b), cooperatives are expected to cherish the values of self–help, self–responsibility, equality, equity, and solidarity. These values are in line with sustainable development and the principles of sustainable tourism management.

Cooperative as a company form brings certain benefits for a sustainable tourism business. Firstly, cooperative is particularly democratic when it comes to decision making, especially when compared with other company forms available in Finland. Secondly, one of the main ideas of cooperative is not to generate profit for its owners, but rather to provide services to its members, which is in this case primarily marketing, sales, and accounting. If there is surplus after taking care of the expenses, the surplus is distributed to the members or used for developing the cooperative. This should help having a focus on long term profitability instead of quick wins for investors. Thirdly, as stated in the Finnish Co-operatives act (*Osuuskuntalaki 421/2013*), there is no requirement for minimum capital for establishing a cooperative, and there is no liability for the members for the obligations of the cooperative. This makes a cooperative more attractive for the members to join.

Decision making of cooperative is done in general meetings, in which every member has one vote, unless otherwise decided (Pellervo, 2016a; *Osuuskuntalaki 421/2013*). Moreover, a cooperative has to appoint an executive board (1–5 members, and, if less than three, one deputy member) and it can have a supervisory board and a chief executive officer (CEO). The executive board is responsible for supervising accounting and finances, and the board or the CEO can be given authority for decision making by the general meeting of the cooperative. The highest decision making power remains with the general meeting, i.e., the members of the cooperative.

The legislation for cooperatives is written in the legal text by the name *Osuuskuuntalaki 421/2013*, the Finnish Co-operative Act. The wilderness guide members of the cooperative follow and are protected by the collective labour agreement for their field of work, *Ohjelmapalvelualan työehtosopimus* (PAM, 2017). In Finland, the agreement is applicable also to the workers who are not members of unions, i.e., the agreements have universal validity.

The Pellervo Society (2016c) has a guide that lists the important legal and organisational steps that have to be considered when starting a cooperative. The Pellervo Society provides also consultation free of charge for starting and running a cooperative.

4.2. Cooperative's members' social security

Tackling the problem of seasonality is one of the challenges of tourism industry. The WGCÄ cannot hire its wilderness guide members in full time contracts, especially not during the first years of operation. Therefore, it is important that the members of the cooperative do receive, if needed, unemployment benefits or labour market subsidy from the periods when they are not employed by the cooperative or other businesses.

The job market in Finland has become more fragmented and more people are dependent on multiple sources of income. The social security legislation is lagging behind the developments in the job market. It is not the intention of the WGCÄ to use the Finnish social security as a protection against business risk, but rather to make it financially sound for members to join the cooperative despite the shortcomings of the Finnish social security legislation.

The Finnish authorities consider a person an entrepreneur if they own more than a 15% share of the company they work for (Kansan Uutiset, 2016). An entrepreneur is not eligible for basic unemployment allowance or labour market subsidy. Therefore, the cooperative has to have at least seven members (with seven members each member has a 14.29% share). In addition, to fulfil the rule of the members not being entrepreneurs, the cooperative has to clearly function as an employer, that is, to supervise and manage the work of the employees to reasonable extent, and to sign employment contracts (TE–Palvelut, 2016).

4.3. Responsibilities of the members

The WGCÄ is a small business enterprise, and it can be run with an executive board of three people, of which one is the chairman. Since the general meeting has power over the executive board and the Chief Executive Officer (CEO), the decision making stays democratic. Two of the members of the executive board are wilderness guides who represent their colleagues. The third member of the executive board should have a suitable academic background for managing marketing and sales, finances, and other business tasks. For increased convenience in managing the business, the third member of the board is also the CEO of the WGCÄ. In summary, in the beginning, the cooperative has six wilderness guide who develop and operate the tours and one office worker, who is also the CEO.

The members of the cooperative are compensated based on the amount of hourly work done for the cooperative, following the collective labour agreement's standards (PAM, 2017). The CEO is compensated with a percentage from the gross profit generated by the tours. The percentage based salary works as a financial incentive for the CEO.

There will be some overlapping in the assigned tasks and roles, as the guides are required to participate in some of the marketing done for the cooperative, and the office worker may have to assist the guests at the beginning and end of the tours. Too rigid planning or relying too much on the preset processes may weaken the quality of the services of the cooperative. Moreover, as the organisation is relatively small, some fluidity in the assigned task is appropriate and will more likely help to use the full potential of the members of the cooperative.

5. Framework for developing sustainable wilderness tours

The wilderness guide members of the WGCÄ develop the tours based on a framework described in this chapter of the business plan. In the first year of operation, each guide develops and organises one tour. Having a relatively small number of tour options increases the likelihood of having enough participators for each of them. Also, the workload from developing the tours remains reasonably low for the guides.

The idea behind giving the guides responsibility for the tour development, rather than asking them to run pre planned tours, is threefold. Firstly, the guides are trained and skilled professionals in the field of developing and organising wilderness tours. Secondly, the guides are more committed to delivering top notch service, as they have planned every detail of the tour by themselves, and there is less chance for miscommunication and compromise. Thirdly, the workload is distributed more evenly in the cooperative, as the members of the cooperative can concentrate in their core competencies. The organisation of the WGCÄ stays flat, and the members are empowered to use their full potential.

An example tour is described in the last section of the chapter. The example tour works as the basis for the other tours' pricing and budget planning as well. The pricing is discussed in the eighth chapter. As the example tour is developed by the author, the tour plan is not as thorough as one developed by a professional wilderness guide would be.

5.1. Theoretical model for experiential tours

5.1.1. The elements of an experiential tour

In theory, an experiential tour is build on a foundation that includes six elements, *uniqueness, authenticity, story, multisensoriness, contrast,* and *interactivity*, that are experienced on four different levels, *motivational, physical, intellectual,* and *mental*, as described by Tarssanen and Kylänen (2007).

No matter how well the service is developed, the experience is always subjective and personal, and there is no guarantee for the guest to experience it as planned. However, with careful planning, there is a better success rate for providing unforgettable, and even transcending experiences. Following Tarssanen and Kylänen (2007), the six elements of experiential tourism service can be described as follows (the translations of the elements' and later the levels' names from Finnish are by the author).

Uniqueness means that the experience is unique to the guest and distinctive in the market. The service is tailored during the tour to the needs of the group as far as reasonable, but the basic concept of the service is reproducible. A longer tour becomes inevitably a unique experience and starts to look like its partakers as habits and preferences get foothold and mix during the time spent together.

Authenticity is what the guest considers as authentic, that is, the element is highly subjective. Living in the nature can feel authentic by itself, but what is traditionally considered authentic, is the local culture and way of life. An example of unsustainable inauthenticity would be reproducing the Sámi culture in any disrespectful way. Moreover, for the guides to be authentic wilderness experts, they need to be comfortable with their role at the tours.

Story is the harmonisation and thematisation of a tour. This is where the Lapland mythology, anecdotes, and other stories come into play. The stories give the tours a cultural layer. Moreover, it would be inauthentic to pretend that the Lapland wilderness is beyond human influence, or that the tours would take the guests somewhere where other people have not gone. The tours should be thematised with stories only if the guide is comfortable with the role of a storyteller. There is also a story behind the tour itself, as in why the guide wants to organise the tour in certain location at certain time. The stories behind the tour and its guide is told in the tour's marketing at the WGCÄ's website.

Multisensoriness is more important in tourism services with a shorter duration where the tourist needs to be engulfed in an experience in a matter of few hours (e.g., a dinner at a restaurant). The tours offered by the cooperative are relatively long, and there will not be lack of sensations, from tasty tour gastronomy to complete physical exhaustion, and from spectacular scenery to pitch black nights, to name a few.

Contrast means change from the guest's point of view, as in change to the normal surroundings and everyday routines. In other words, contrast in a tour is dependent on the guest's own culture and home country. New experiences in unfamiliar surroundings may in the best case lead to self–discovery. However, creating too much contrast should be avoided, as too strong cultural differences or striking changes to routines may cause unwanted discomfort. The guides need to be familiar with the guests' cultures to some extent and to be culturally sensitive. Basic cultural differences can be read about, for example, from Lewis (2006).

Interactivity among the guests and the guides is granted on a longer tour. The guests and the guides are likely to have a sense of community after spending the days and nights in a closely knit group on the tour. The guide should have sensitivity here as well, as in not being too involved in the guests' tour, but not being too distant either.

5.1.2. The levels of an experiential tour

In an optimal case, the elements are experienced on four levels (Tarssanen and Kylänen, 2007). Realistically, not all the elements are in play, and not all the levels are reached on every day of every tour. The model is clearly more theoretical than practical. It should also be noted that the first level has more significance before the tour than during the tour. However, the model provides the wilderness guide with various points of view and food for thought for developing a valuable tour for a guest. The levels are as follows.

Motivational level is where the guest becomes interested in the service. The marketing of the tours applies the six elements of experiential tourism service as well as possible. Marketing creates expectations for the tours, and customer satisfaction is at least partly the perceived difference between the expectations and the delivered service. In marketing terms, the value proposition has to be delivered as promised. The marketing of the tours creates an idea for the guest about the tour, and the idea should be in line what is possible to experience in the following levels.

Physical level is very apparent at the tours, as the guest experiences their everyday routines in a different environment. Feeling too cold or too hot, or being a bit hungry is likely to happen, but at reasonable level. It could be argued, that the ups and downs make the tours more memorable. The element of contrast is often in play. At this level, the guest experiences the technical quality of the tours.

Intellectual level challenges the guest to grow as a person and to learn. This level defines the guest's satisfaction with the service, as they make decisions on whether their expectations are met, as in whether the value proposition is delivered. However, some of the learning and growing is unconscious, and some of the evaluations about the satisfaction are made after the tour. Uncomfortable moments experienced at the physical level may be deemed valuable on the intellectual level (e.g., overcoming exhaustion and being stronger than one thought).

Emotional level is where the experience build in the two previous levels is had. If the elements are well in play in the previous levels, the experience is likely to be positive. If there is dissonance, as in, for example, too much contrast or if there is sensory overload, the experience can be negative. The experience at the emotional level is likely to be valuable and meaningful for the guest. Strong emotions make the tour memorable.

Mental level (or with the religious connotation, *spiritual level*) is the highest level described here. Having safe, supportive, and open atmosphere helps to reach the mental level. An experience at this level can make a life long change in a person, leading to a type of transcendence. What is possible, for example, is a change in how the natural environment is valued, as in change in relationship with the nature (i.e., whether the nature is seen just as a backdrop for an activity or rather having intrinsic value). A strong experience at the mental level will likely make the guests return to the wilderness, on their own or as returning customers.

Interestingly, as a practical example, one of Visit Finland's (2016b) marketing themes for Finland is "Silence, please". "Silence, please", may seem like an abstract concept to market and an odd basis for building tourism services. However, marketing silence is in line with what is expected at the *motivational level* of experiential tourism services and the elements in play at the level. "Silence, please" describes, for example, the Finnish way of life (*authenticity*), the Finnish preference for relatively big personal space (*contrast*), and also the dry and silent polar nights outdoors (*multisensory*).

5.2. Optimising the duration of the tours

The WGCÄ's self–sustained tours can last from four nights (one week's package with hotel or cabin accommodation for the first and the last night) to eleven nights (two weeks' package). Being self–sustained means that the guide and the guests carry everything they need for staying out in the wild throughout the tour. This includes the camping gear, food, and other necessary equipment. The lower and the upper limit for the duration of the tour are somewhat arbitrary, and they may change as the service development continues.

On longer tours, there are fewer options for food, as the foodstuffs have to be dried and optimised in order to not weight too much and not to go bad. Longer tours are more risky and may more easily turn unpleasant for a less experienced guest, which is not the intention of the cooperative. However, some discomfort and less pleasant experiences build character and make the nicer moments even better and memorable. The goal is to optimise the duration, the length, and the degree of difficulty of the tour. One to two weeks can also be assumed to be a convenient length for a holiday.

5.3. Promoting sustainability by purchase decisions

Transfers are needed to reach the beginning and end point of the tours, and they may require using local taxi services, if it is not convenient to do the transfers by public transport. The WGCÄ offers airport transfer for those who need it. Accommodation partners are chosen carefully, so that only those that have sustainability policies and practices are selected.

For renting gear there are no other convenient options than the local ones, which limits the number of possible partners. Supporting sustainable equipment brands should be considered, if possible. Some of the outdoors gear manufacturers are more sustainable than others (see, e.g., Patagonia, 2017).

The importance of supporting locally produced food in the Finnish Lapland is open to disagreement, as the region has very little agriculture due to the short growing season and relatively unfertile land. Reindeer and game products, together with local fish can be used in reasonable amounts at the tours, but the WGCÄ supports limiting, and eventually ending meat and fish consumption.

Some local vegetarian products do exist, such as the Lapland *puikula* potato, bread cheese, and the barley bread, *rieska*, although variations of the two latter can be found in the other regions of Finland as well. Of the berries that grow in Finland, cloudberries grow on the bogs of Lapland, as most of the southern Finnish bogs have been dried out for agriculture. Wild food is not abundant in the Arctic north, but depending on the season, berries and mushrooms are a great, fresh additions to the meals.

5.4. Thematisation and extra activities

Wilderness tours can be physically and mentally exhausting. There is not much time or energy left for extra activities, as packing and unpacking the camp, preparing the meals, and covering distance at slow pace take most of the daytime. In fact, basic self–sustained living and slowly changing the scenery in the wild can be by itself an unforgettable experience. As mentioned, whatever extra is added to the tours, the guides should be comfortable with adding it – otherwise the extras may seem superficial, unauthentic, or even forced. Moreover, an exhausted guest bothered with extra activities is unlikely to be a satisfied guest.

The tours can be, though, thematised and made more memorable with local knowledge and stories. The long polar nights, when work was not possible due to lack of light, used to be the times when the locals told stories and spread rumours. Some of the stories have become exaggerated, as in, for example, the stories in the Tuuri's and Paasilinna's (1999) *Isoa Inaria kiertämässä*, or even out of this world, as in, for example, in the Sámi mythology in the Vuolab's (2008) *Valon airut*. The more recent, academic Lapland's Dark Heritage (2017) project is about the cultural and material heritage of the German military presence in Lapland during the Second World War. The project could also provide thematic background for a tour.

Tarssanen's (2008) *Elämystuottajan käsikirja*, guide for producing experiences by a Lapland tourism association, may also be inspiring for a guide developing a tour. Stories can be told to the guests to add depth to the tour, and literature can be recommended to the guests to be read before, during, or after the tours. Following the footsteps of some of the local hermits or heroes throughout the tour can be entertaining and even enlightening. The intangible cultural heritage of the region can be used as a source of inspiration for the tours, which, in turn, contributes to the cultural sustainability of the region (Tyrväinen, 2017).

In order to underline the intrinsic value of nature, the guides should be able to tell about the local natural environment, from biology to geology. It is also important to tell about the current status and the history of nature preservation in Lapland. The P&WF does not offer an opportunity for tourists to partake in active nature preservation in Lapland, but if the situation changes, the WGCÄ informs the guests about it.

Survival skills that may come in handy in the Arctic north may be interesting to some guests. Activities like hunting or fishing would make an excellent activity for showing and living the local traditions, but, as mentioned earlier, such activities can be unsustainable. However, in winter, it may be interesting, for example, for a guest to sleep one night in a self–made snow cave. Also, being out in the wild with an expert guide is a good chance to learn to navigate with a map and compass, without the risk of getting lost. Moreover, as taking photos of the northern lights may be difficult, the guides could provide the guests with tips and tricks on how to capture the spectacle.

It is likely that a typical guest is not too familiar with self–sustained living in the wilderness of Lapland. Therefore, the tour can be a continuous learning experience for the guest. Learning to build and break camp efficiently takes some time to learn, and preparing food is not as simple as one would think in the wild, especially if the weather is not favourable. Confidence in living out in the wild builds slowly. The length of the tours helps with this aspect.

The guides should not guide too much: Learning tricks for staying comfortable out in the wild is interesting to learn for the guests by themselves. For a guide, as mentioned earlier, there is a fine line between giving the guests an opportunity to learn by themselves and being too distant or difficult to approach.

Teaching the guests to become independent hikers may not sound like a profitable business plan, but a guest who has valuable experiences in the intellectual or mental level is likely to recommend the tour to other people. Also, a guest who has taken part on a short tour is likely to be interested covering a longer distance and staying out for longer next time. Moreover, the distinct seasons of the Arctic north give an opportunity to enjoy the same routes more than once.

The self–explanatory *leave no trace* policy should be discussed together with the guests. It is a compulsory extra activity. Some traces are left, no matter what, but the guides inform the guests how to minimise the environmental impact of, for example, washing dishes. A skilled wilderness traveller is like a fugitive at large, leaving no trace, contributing to the environmental sustainability of tourism by small deed at a time.

5.5. Gathering and utilising customer feedback

The WGCÄ's core service can be described as an experience that is created together with the guest. Deciding to take part in a longer wilderness tour is already a significant commitment by a tourist. It is relatively challenging and time consuming activity, compared with more traditional Lapland tourism services, such as northern lights watching from the safety of a glass igloo or a few hour snow–shoeing roundtrip. Therefore, it can be assumed, that the guest wants to be more involved in creating the experience already even before the tour takes place.

A private discussion with the guest before the tour may reveal wishes, needs, or doubts that have to be taken on an account during a tour. Rather than assuming that a well planned tour suits everyone's needs or is satisfying enough, the tours can be planned to some extent with the guests.

The guides keep a diary during the tour and take notes for developing the service. The guides have to be sensitive for implicit feedback, as some people may have a tendency to not to complain at all or to praise very sparingly. A semi–structured group interview at the end of the tour may also give authentic feedback, as when the guests return to their normal environment after finishing a tough tour they are likely to feel somewhat elevated and to be a bit more open than usual.

The new tours are tested with a test group, likely as shorter versions. The test group can be associates of the members of the cooperative, or the members of the cooperative. Another option, if possible, is to create the test groups from potential guests based on the target markets of the business. The latter option would give more authentic feedback than the two former. The test tours are likely made based on what is most convenient resource wise, rather than going for the optimal solution.

Konu (2016) studied ethnographic approach for service development, in which a group from a certain market segment and nationality tested an experiential tourism service. She also experimented with the Delphi method, in which a group of experts took part in developing services in a Finnish tourism project. The ideas discussed in Konu's (2016) doctoral dissertation may be useful for developing the WGCÄ's tours.

5.6. Service development tools

The PDSA (*plan*, *do*, *study*, and *act*) cycle (The Deming Institute, 2016) is a simple four step tool that can be used for the continuous service development of the WGCÄ. In the *plan* step, the tour is planned as far as possible and the goals and objectives for a successful tour are set. In the *do* step the plan is implemented and information is gathered for the following step. In the *study* step the plans are compared with the actual results. The *act* step determines what improvements and changes have to be implemented in the following cycle. The cycle is repeated for every tour for the best results. The cycle can also be used for structured day to day planning during the tours.

The Five Whys Technique (e.g., ADB, 2009) is a tool used for getting to the root cause of a problem. It was created as a part of the Toyota Production System, but it can just as well used in other than manufacturing industries. The technique requires accurate and complete problem statement, complete honesty of the users of the tool, and determination to face the root of the problem. The problem is stated and the first why about the problem is asked. Another why is asked to clarify the causes behind the first answer. The root cause is often found by the fifth why. The problem may be anything from accidents to customer dissatisfaction (e.g., the group got lost or the tour had to be cut short by guests' request). Only by knowing the root cause for the problem can a viable solution be implemented.

Another popular and user friendly tool for analysis is the SWOT (strengths, weaknesses, opportunities, and threats) analysis. The internal strengths and weaknesses of the tours are listed and analysed, and so are the external opportunities and threats. Systematic analysis can bring up points that could be missed in an unstructured analysis. Sometimes weaknesses can be turned into strengths and threats to opportunities. For example, severe weather can be threat to a tour, but it does offer an excellent learning opportunity to the guests. For the guides, being inexperienced in certain task may be a weakness for a tour. After a weakness has been recognised, it can be, by training, turned into a strength. The SWOT analysis can be used for analysing parts of the business plan or the whole business plan together with the members of the Cooperative. The SWOT analysis has been used in the background work for the plan in various occasions.

5.7. Risk management

Safety is an integral part of quality of the cooperative's tours. Certified wilderness guides are trained professionals for handling unexpected situations that may happen during the tours. Majority of the risk management is done by actively assessing and mitigating the risk involved in every situation during the tour. Every tour has also a premade safety document that includes risk assessment and mitigation chart. The content of the safety document is dictated in a rule of law decree (*Valtioneuvoston asetus eräitä kuluttajapalveluja koskevasta turvallisuusasiakirjasta 1110/2011*). The safety document includes also a communication plan in case of accidents.

For updated information about safety planning and risk management, the guides can refer to the Lapland University Consortium's (2014) *Tourism Safety and Security System in Lapland*, particularly the system's research and development data bank, REIDAR.

5.8. Example tour: Kayaking at the Inari Lake

The paddling tour takes place at the Inari Lake in August. It is sold as a seven day package, with five days of kayaking. The first and the last night the guests enjoy the accommodation of the Hotel Ivalo. The four nights on the tour are spent in tents if the weather is not too extreme, each night in a different location. In foul enough weather, the tour utilises the network wilderness huts at the lake. The tour begins and ends at the Ivalo village, where the Hotel Ivalo is located. The Ivalo airport, near the village centre, has a daily flight connection to Helsinki.

The price of the tour includes airport transfers, kayak and tent rentals, accommodation for two nights at the Hotel Ivalo, guiding, and meals during the tour. Breakdown of the costs and the price is given in the Table 3 in the chapter eight of the business plan.

The route is planned during the tour, and only a rough outline can be given beforehand. The fells surrounding the lake squeeze together even the lighter winds and let them out to the open waters of Inari Lake with surprisingly strong force. The swells build up fast and the waves are often sharp. In other words, the prevailing winds dictate the route.

Being aware of the rapidly changing weather is not the only safety concern. The tour includes safety training and the guests use dry suits for extra comfort in the case of tipping over. Evacuation of a guest is possible without involving the emergency service agencies. The tour has a safety document, as required by the law.

The vast Lake Inari has been called the Sea of the Sámi for centuries. It has provided, and still provides, a livelihood for the Sámi who fish. The oldest remains of human settlement are as old as 9000 years. However, in order to avoid utilising the Sámi culture for commercial purposes, the tour's theme revolves around other historical aspects of the lake.

The history of the Inari Lake is opened up nicely in the aforementioned book *Isoa Inaria kiertämässä* (Tuuri and Paasilinna, 1999). The book is written by two authors who sailed the Inari Lake and visited various historical locations at its shores. The anecdotes in the book tell about the peculiar characters and hermits that have lived at the islands and shores of the lake.

One of the famous characters of the Inari Lake used a decade of his life for digging a canal by hand to create a shortcut for people rowing to the Inari village. Another wanted to specialise in swimming in icy waters, and dedicated his life conditioning himself to the cold. He died eventually of pneumonia. An early environmentalist and a hermit, who lived in an island in the middle of the lake, Eemeli Nikula, foresaw the destructive effects of overfishing at the end of the 1980s. At the north–eastern corner of the lake, in the Vätsäri wilderness area, lived a hermit by the name Surnu–Pekka, whose self–sustained lifestyle is impressive by any standards. The list does not end there, and it does not even include the incredible wartime stories like, for example, when the Russian prisoners of war were given an impossible task of keeping a runway open on the ice of the lake for military planes, despite the winds blowing snow on the track constantly. Physical evidence of any of the anecdotes is difficult to come by, but the anecdotes keep the storytelling tradition of the region alive.

In terms of the elements of experiential tours, the tour aims at fulfilling the criteria that can be smoothly incorporated in the tour. In order to get an idea of the experiential aspect of the tour, it is not necessary to discuss here every element on every level, but rather to highlight some of them.

The technical quality of the tour is experienced at the physical level, and the first impression for the level comes from the quality of the equipment, that is, the kayak and the safety gear. After feeling comfortable in the kayak, the guest can concentrate on observing the uniqueness of the Inari Lake, its weather and waves, and its islands and scenery. The contrast to the comfort of the hotel night is experienced during the first night out in the wild. Waking up to a beautiful Inari Lake morning makes the possibly uncomfortable contrast enjoyable, as the experiences at the physical level are re–evaluated at the intellectual level. The group dynamics are more clear after the first day of interactivity and a good night's sleep.

By the first two days it is easier to enjoy paddling and camping, as certain level of routine is achieved, and practical issues do not require full attention. The guest can experience the tour more at the intellectual level, and evaluate the experiences. The amount of contrast to everyday life during the first few days makes the tour feel unique, and authentic closeness to the nature may be experienced. When the physical and intellectual levels are challenged and entertained enough, it is possible to have experiences at the mental level. The guests may have overcome fears or other mental obstacles. Even better, the guests have begun valuing the natural environment higher.

As described in the development framework, the guide of the tour takes feedback informally from the guests every day. The guests should not feel like they are employed in service development. The guide develops the tour every day: The previous day's mistakes are not repeated. If necessary, the lengths of the legs can be adjusted and the breaks can be longer. The PDSA cycle can be used every day, and, again, the Five Whys Technique can be used to analyse, for example, close calls in regards to safety.

All the meals for the tour are purchased beforehand and packed to the kayaks. In August, there are berries and mushrooms, which can be used for having fresh ingredients in the meals. The meals are prepared on a camp cooker or on campfire. Depending on the size of the group, the guide prepares the meals, or the guests cook in pairs. Fishing is possible with a permit, but the Cooperative does not encourage it. Even the simpler meals become highlights of the day after the physically demanding paddling sessions.

Lastly, in case the guests are inclined to report the tour to their online audience, the Inari Lake area has 3G, and, in some places, 4G network. If the guests allow, the guide can report from the trip to the Cooperative's blog or social media channels. However, guests' possible wish for technology free tour has to be respected.

6. Market analysis: Statistics, trends, and target markets

This chapter of the business plan describes the tourism in Lapland by statistics and statistical trends, taking into account international, national, and regional levels and contexts. Followed by the numbers and figures is a brief analysis of the current global trends affecting tourism, and their implications to the market of the WGCÄ. Followed by the analysis, is a description of the potential market segments and target markets for sustainable, experiential nature tourism.

In summary, there is a rising demand for touristic services both in Finland on the national level and in Lapland on the regional level, despite the volatility in certain source countries.

Clearly, international policies can have an effect on overnight stays in any destination. For example, dismantling of the Schengen area is an obvious threat to tourism in Europe, but its effects are rather difficult to anticipate or measure. Another example of potential threat to tourism in Finland is the UK's withdrawal from the EU ("Brexit"). Also, volatility in a value of a currency, for example in the case of the Russian rouble, can have drastic effects on the number of international tourists.

But, as the statistics show in the case of Finland, even a steep decrease in overnights from one country can be easily overshadowed by growth from other countries. Having a broad, international customer base mitigates the risks of dwindling growth rates for a tourism business. Moreover, what should be kept an eye on, is global consumer trends affecting the demand for tourism services.

6.1. International tourism and overnight stays in Finland

The UNWTO's (2016) press release highlights the global trends in tourism from the first three quarters of the year 2016. During the nine months, 956 million overnight visits were made to different destinations around the world, making an increase of 4% (34 million visits) compared with the same period of the previous year. International overnight arrivals to Asia and Pacific grew at a double digit pace, whereas Europe had more moderate growth rate at 2%. Within Europe, the northern parts of the continent lead the growth with 6% increase.

As pointed out in the press release (UNWTO, 2016), by the Secretary General of the UNWTO Taleb Rifai, perceived safety of the destinations affect the tourism growth rates. Belgium and France, countries that suffered from violent attacks in 2015 and 2016, have had decreasing incoming tourist rates during the observed period. It may be possible that the double digit growth in other European countries is partly due to them being perceived safer.

As continued by Taleb Rifai (UNWTO, 2016), "no destination is immune to risks". However, it can be assumed, that the countries in the northern periphery of Europe are less interesting for politically motivated violence than the more central and internationally more active countries. It is also possible, that the growth rates in certain countries can be explained by their increased overall attractiveness, rather than by them being perceived solely safer options.

Among the Nordic countries Finland is somewhat unattractive for international tourists (Visit Finland 2016d). In 2015, of the 37.9 million international overnights in the Nordic countries (excluding Iceland), 36% were spent in Sweden, 29% in Denmark, 20% in Norway, and only 15% in Finland. Half of the international overnights were spent in the Nordic countries during June, July, and August.

However, in the 2014–2015 brand study by Ipsos MORI (2016), Finland was the most popular winter tourism destination in the Nordic countries for seven different nationalities (Japanese, South Korean, Chinese, French, Swiss, British, and Russian) (Visit Finland 2016c). Particularly the British are interested in visiting Lapland during the winter, but mainly for visiting the aforementioned Disneyfied version of the Santa Claus and for taking part in motorised safaris.

6.1.1. Registered overnight stays in Finland

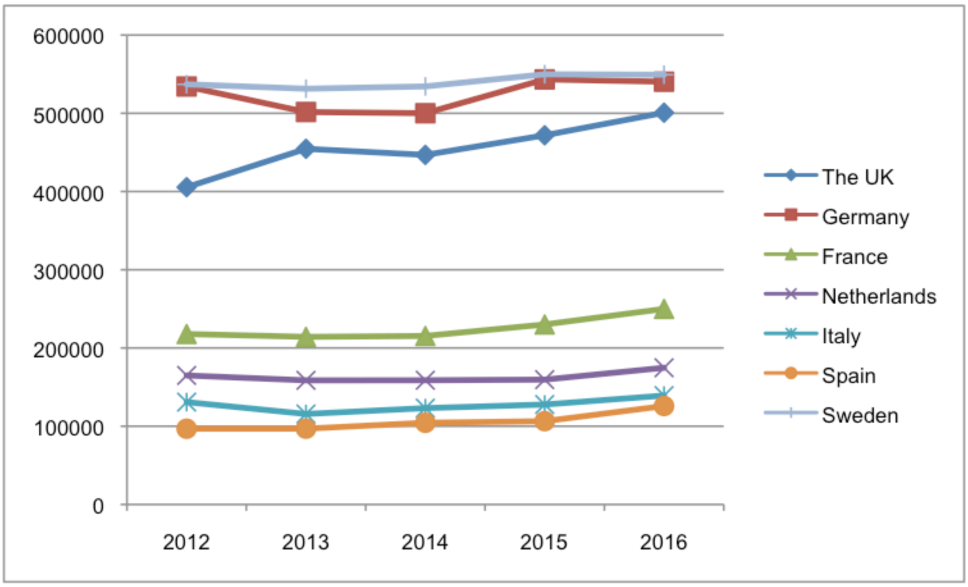
On the national and regional levels, Visit Finland's (2016e) statistics service Rudolf gathers pertinent statistics for the Finnish tourism industry. The source for the figures is the Finnish public authority for statistics.

In 2016, total of 20.3 million overnights were registered in Finland, of which 14.6 million were by domestic and 5.7 million by international tourists. In a Visit Finland (2016f) survey, the proportions of the purposes for the international visits were holidays in 33% of the cases, shopping in 22%, visiting friends or relatives in 18% in 2015.

As many as 3000 new tourism businesses were established between 2007 and 2015, of which majority were activity operators (Visit Finland, 2016e).

Finland's main source for inbound tourism is Russia, with 782 848 overnights still in 2015 (Visit Finland, 2016e). The number of overnights dropped 41.6% from 2014 to 2015. In 2016 the overnights dropped 10.9% to 697 596. In the record year of 2012 over 1.5 million overnights were recorded by visitors from Russia. The downward trend is caused mostly by the country's increasingly erratic domestic and foreign policies, and later by the following international sanctions, and their effects on the value of the rouble (Kokkonen, 2014).

Excluding Russia from the statistics, international overnights increased in Finland by 7.3% from 2015 to 2016 (Visit Finland, 2016e). Of the 5.8 million international overnights in 2015, the largest shares, after Russia, came from Sweden (549 292 overnights, with 0.1% decrease from the previous year) and Germany (540 342, –0.5%). Other relevant figures are the international overnights from the UK (500 738, with an increase of 6.1%) and France (249 997, 8.7%). From 2014 to 2015 there was growth from Sweden and Germany as well. Five year history from the selected source countries is in the Graph 1, showing somewhat steady developments.



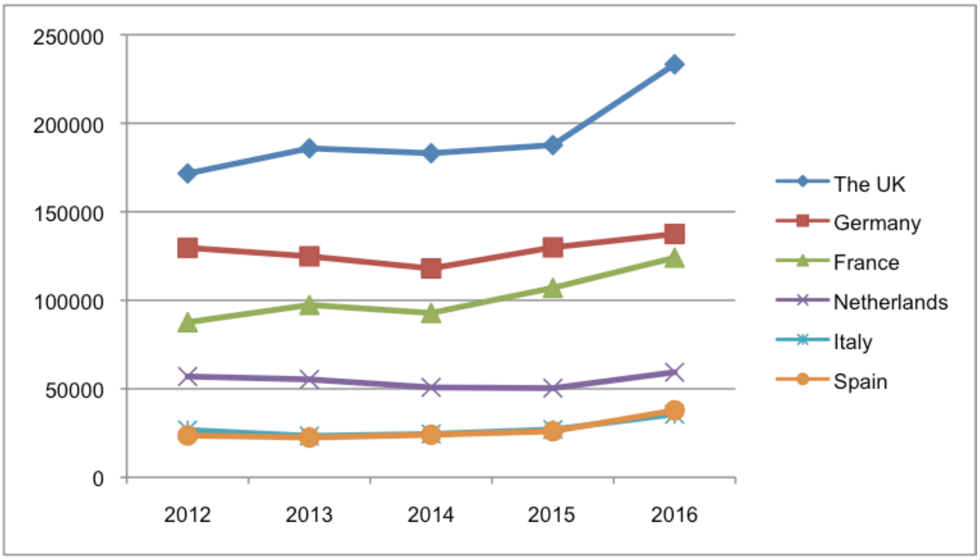
Graph 1. *Overnights in Finland from 2012 to 2016 from selected source markets. (Visit Finland, 2016e)*

Lastly, on the country level, 26% of the trips made to Finland were made by people in the ages between 25 and 34, 25% by ages 35–44, 19% by ages 45–54, and 10% by ages 55–64. 2% were under 15 and 5% over 64 years old (Visit Finland, 2016f). 30% travelled alone, 41% with family or relatives, and 23% with friends or acquaintances.

6.1.2. Registered overnight stays in Lapland

	Total overnights		Change from 2015 to 2016 (%)	Average stay in days	Share of internat. overnights (%)
	2015	2016	2016	2016	2016
The UK	187640	233295	24.3	3.4	19.2
Germany	129874	137440	5.8	1.9	11.3
France	107015	124071	15.9	3.4	10.2
Netherlands	50362	59368	17.9	3.1	4.9
Italy	26982	35638	32.1	2.2	2.9
Spain	26021	37842	45.4	3	3.1

Table 1. *Overnight statistics for Lapland from 2015 to 2016 from selected source markets. (Visit Finland, 2016e)*



Graph 2. *Overnights in Lapland from 2012 to 2016 from selected source markets. (Visit Finland, 2016e)*

From the 5.7 million international overnights in Finland in 2016, 1.02 million were spent in Lapland (Visit Finland, 2016e). International overnights increased in the region by 18.2%. In addition, 1.45 million overnights were registered in Lapland by the domestic tourists. Domestic tourism in Lapland grew by 9.3% in 2016.

As listed in the Table 1 and illustrated in Graph 2, the largest shares of overnights were spent by visitors from the UK (233 295 overnights, with an increase of 24.3% from 2015), Germany (137 440, 5.8% increase), and France (124 071, 15.9% increase) (Visit Finland, 2016e). Growing rates were recorded also in overnights from the Netherlands (59 368, 17.9%), Italy (35 638, 32.1%), and Spain (37 842, 45.4%). The Graph 2 shows longer term developments in the overnights from the six source countries.

Tourism in Lapland is characterised by seasonality. In 2016, the international overnights were spent remarkably unevenly: 23% in the summer season (from May until October) and 77% in the winter season (from November until April) (Visit Finland, 2016e). Elsewhere in Finland the spread is more even. Moreover, tourism in Finland concentrates heavily into the southern, capital region, where 42% of the international overnights were spent. The second strongest region is Lapland, with 21% of the overnights. The other regions were left well below the double digit percentages.

6.2. Changes in consumer lifestyle and tourism trends

The European Travel Commission (ETC, 2016) names four drivers of change in consumer lifestyle: *Demographic change, economic change, technological change,* and *global climate change.* Consumer lifestyle choices, both conscious and unconscious, create trends that businesses can react to. The four drivers mentioned here are referred to as, or thought to contribute to the *megatrends* in some literature (e.g., demographic change and demand for accessible tourism in Jutila and Ilola, 2013).

Demographic change refers to the growing population of the world, and also to the aging population – globally, the proportion of over 55 year olds will grow from 17% in 2016 to 22% in 2030. One of the implications is that there will be more demand for tourism services as the number of retired people increase. The proportion of older tourists may grow. Demand for more accessible services is also likely to rise, but, for now, accessible nature tourism is not planned to be one of the services of the WGCÄ. However, physically fit, older tourists are one of the market segments of the WGCÄ.

In terms of *economic change*, new markets will appear, as the global wealth is spread more equally. New customers from new markets may be more adventurous than the existing ones, as in less likely to choose the easy and traditional option for holidays. The trends in some markets are yet to be set. Related to the economic change, sharing economy has disrupted certain industries, but, according to some sources, it is already showing signs of cooling down after the initial hype (e.g., Griswold, 2016).

When it comes to *technological change,* more and more people have mobile devices and internet access. One of the possible effects of the technological change is that consumers want to distance themselves from the sometimes hectic online life from time to time. The WGCÄ offers a solution to this problem: Retreating to the wilderness. The aforementioned Visit Finland's marketing theme "Silence, please" can be seen answering partly to this trend.

Moreover, in regards to the *technological change,* online sales services cut out the middleman, as the customers can book tours straight from the tour operators. This is taken into account in the marketing and sales of the WGCÄ. Moreover, in the future, real time language translation becomes good enough to take down language barriers completely, broadening the potential market segments for tourism businesses. Technology has made wilderness travel already more safe: GPS and GLONASS (satellite based positioning systems), personal locator beacons (PLB), satellite phones, and 3G and 4G networks make orienteering easier, communication more reliable, and rescue and evacuation faster.

Global climate has already had profound effects on some consumers' behaviour. It is one of the main issues in sustainable development in the fight against the rise of the global average temperature. Consumers, just as well as the companies and other institutions, are widely acknowledging the issue, and more thought is given to sustainability of decisions – from everyday situations to long term plans. One of the ideas of the WGCÄ is to offer the consumer a service that is in line with their environmental values.

However, as things do not always go as planned, in the so called *doomsday tourism* people visit places that are likely to cease to exist as they are (ETC, 2016). Some effects of the global climate change are already observable in Lapland (Itkonen 2006), making it, unfortunately, a potential doomsday tourism destination.

The ETC report (2016) further predicts and analyses the drivers of change by considering how they affect travel trends in Europe. Some of the predicted trends are less relevant that the others to the WGCÄ, and only the more relevant are mentioned here.

The ETC predicts that *Last–Minute Living* leads to the consumer making quicker decisions when planning a trip – making convenient and fast sales important. Under the category of *Constructive Tourism*, the report mentions the *Cult of Creativity, Liquid Skills,* and *Everyday Athlete*. Those ideas, which have already been considered in the service development framework of the WGCÄ, refer to the consumers' attitudes towards creativity in tourism, interest in learning new skills and gaining knowledge, and the trend of wellbeing.

In the category of *Social Living*, the ETC mentions how tourism is *Performative Leisure* where activities are done to create and boost online identity. Social media landscape enables *Timehopping*, where the memories and personal story are collected in an easily accessible, continuous timeline. This has implications for social media marketing, as the guests' timelines increase the visibility of the WGCÄ.

Under the category of *Personality without People, Emojinal Intelligence* refers to "the need for emotion in a digital world" (ETC, 2016, p. 9) and *Instant Concierging* refers to usage of instant messages for customer service. Despite customer service being partly automated, as in sales completed without human interaction, the service can still have a friendly, human touch. It is also important to enable multiple communication channels for customers, including instant messaging.

Lastly, under the category of *No Escape*, the ETC report (2016) mentions *The Power of Quiet*, as in going off the grid. More subtle trend in regards to technology, likely emerging in the future, is *Casual Connectivity*: "Digital detox" will not be necessary, as technology works more smoothly in the background and knows better when not to interrupt the user.

The WGCÄ keeps an eye open for what future studies call weak signals (seeds for change), trends (patterns that create megatrends), and wild cards (unlike, unexpected, and fast paced trends) (Jutila and Ilola, 2013). Some of the global trends discussed in the ETC report (2016) are noticeable in the market segments of the WGCÄ, as discussed in the following section of the business plan.

6.3. Market segmentation and target markets

Visit Finland (2016b) recognises as the main target group for Finnish tourism the *modern humanists*. The peculiarly named cross national market segment refers to tourists who are experienced travellers, and who are looking for "fresh, new options". Visit Finland's strategy for Finnish tourism is not to please everyone, but rather to target marketing to people whose values match what Finland has on offer. According to Visit Finland, the target group "appreciate[s] quality of life, pure nature and responsibility".

Conveniently, the target group of the Visit Finland is by various aspects the same as the WGCÄ can use as its target group. As the definition of the modern humanist is very broad and the segment is cross national, it can be further divided into market segments based on different nationalities. The idea behind market segmentation is to focus marketing efforts where there are more potential customers.

As discussed previously, in regards to the visit statistics in Lapland, the largest numbers of international overnights are spent by tourists from the British, German, and the French source markets. The three source countries are the primary target markets for the WGCÄ, in addition to the domestic market.

Other international target markets of interest, called here the secondary target markets, are Spain, Italy, and Netherlands. However, since the WGCÄ's resources for marketing are limited, at least in the beginning of its business endeavour, it is wise to focus first on the three primary markets. The countries mentioned here, both the primary and the secondary, are target markets of Visit Finland, and the institution has done extensive market research about them. The *modern humanists* target group is based on the research of the predecessor of Visit Finland, Matkailunedistämiskeskus (MEK).

The modern humanists target group was defined in a MEK's (2012) market research that covered six countries and 6000 consumers in Germany, the UK, France, Spain, Italy, and the Netherlands. All six countries were studied quantitatively by online questionnaires, and the first three also qualitatively in online group discussions.

As described in the research report (MEK, 2012), the modern humanist is a sort of a "casual anthropologist", who is curious about foreign cultures, and cares for the future of society. They are interested in authenticity, contrast, and uniqueness – concepts that are included in the earlier described experiential tourism service development framework. Moreover, the modern humanists are interested in the deeper meanings and larger contexts, when it comes to culture. Obviously, a consumer described with these characteristics is an abstract idealisation. However, for marketing and market segmentation purposes the idealisation gives a guideline to follow.

As continued in the research report, the target group is not interested in mass tourism, but rather in tailoring their stay according to their preferences, and even changing the plans during the stay. This is an ongoing trend mentioned in the ETC trend report (2016). The MEK (2012) recognised similarly the ETC (2016) that a modern tourist prefers cutting out the middleman booking services, as in going straight to the source. The group has also strong preferences for living in their own rhythm, free of plans, and making their own timetables during their stay – preferences that can be taken on an account to some extent on a wilderness tour.

The target group is also interested in distinctive, local culture. As expressed by one of the participators in the research "as I learn from a foreign culture, I learn about myself" (MEK, 2014, p.9, translation by the author). The comment is from the workbook created for entrepreneurs, based on the *modern humanist* market research. Interest in introspection is also one of the traveller trends described in the ETC report (2016).

6.4. Interests, preferences, and expenditure of the target market tourists

Based on the MEK market research report (2012), nine out of ten tourists from Germany wanted a retreat from their ordinary life and beautiful scenery from their holidays. On average, from the group of primary target markets, they were more interested in having a possibility for physical activities, i.e., sports and exercise, in their holiday destination. The German target market was less interested in social activities, as in meeting new people or interacting with the locals during their stay. They expressed a wish for a bit of uncertainty during their holidays, as in not having everything pre planned as far as possible. From the target markets, tourists from Germany were the most likely to travel with their partner, and the least likely to travel with their friends.

Tourist from the German target market stayed on average 7 nights in 2015 in Finland (the difference in the average stay mentioned in this section and the market analysis chapter can be partly explained by the study targeting only leisure travellers, excluding business trips) (Visit Finland, 2016f). They spent on average 390€ per trip. On average, 75% of the expenditure was used on services (e.g., accommodation, restaurant, and activities) and the rest on products. On average, they spent 49€ per day.

The British target market was also interested in retreat and scenery, as discussed in the MEK report (2012). They were interested, more than the average of the group, in novelty and foreign culture. Unlike the tourist from Germany, the tourist from the UK was price conscious, as in expecting relatively low price level from their destination. The British target market expected some uncertainty and surprises from their trips, but expressed also preference for returning to the same, familiar destination again. They showed less interest in physical activity, and more interest in comfortable time together with their loved ones. They are likely to travel with their friends or partners.

In 2015, average stay by a visitor from the UK lasted for 3.9 nights (Visit Finland, 2016f). Their expenditure was on average 323€ per trip. The share of services in the expenditure was on average 84%, and average daily expenditure was 66€.

The French target market showed more interest in culture and history, and also in landscapes and "out of ordinary" experiences (MEK, 2012). They expressed interest in combining urban and rural tourism in their trips, implying possible preference for short wilderness tours. Unlike the tourist from Germany, the tourist from France was more interested in interaction with the local people.

The tourist from France was likely to travel with their partner (Visit Finland, 2016f). Average visit in 2015 from France was 6.1 nights long. From the comparison of the three countries visitors originating from France spent had the highest average expenditure per trip, 532€, using on average 82% of it on services. Average daily expenditure was 75€.

Comparing all the target markets of the research (MEK, 2012), the tourists from the Dutch and the Spanish market had had more active holidays in rural destinations than the tourists from German, British, and the French markets. However, since the number of visits to Lapland from the Dutch and the Spanish markets are relatively small, the preference does not matter in the decision over the primary target markets. However, the surveys and statistics about the secondary set of target markets should be kept an eye on, and marketing should be done in those countries if the situation changes.

As continued in the MEK report (2012), both the primary and the secondary markets associated Finland with unique and beautiful nature (68% of the respondents), and with friendly and hospitable people (42%). Originality and distinctiveness (38%) were also among the strong associations. Among the less positive associations was that Finland is expensive (50%). All the six markets were "very fascinated" with the Lapland specialties, i.e., the northern lights (67% of the respondents), and the polar night and the midnight sun (60%). The associations and the fascinations can be used in the marketing of the WGCÄ, especially when describing the tours and in the choice of pictures in the marketing material.

The top three experiences among those who were interested or planned to visit Finland (33% from the six countries planned a visit), were seeing the northern lights (76%), seeing the midnight sun (71%), and seeing and experiencing wilderness (58%) (MEK, 2012). The top three experiences are on offer in the WGCÄ's tours. Specific to the source markets, in regards to the experiences, the German tourists were particularly interested in retreating into the wilderness during the summer, whereas the British tourists showed more interest towards the wintery polar nights. Other sought for experiences were sitting around a camp fire (35%), and experiencing complete silence "in the middle of nowhere" (39%). 36% of the respondents were interested in hiking, 14% in paddling, and 12% in skiing. The German tourists showed more than average interest in all three last mentioned activities.

The latest market research on nature tourism was conducted by MEK in 2010 by phone interviews. Based on its results, a very rough estimate of potential market for WGCÄ's services can be given. Respondents from Germany had a preference for active holidays by 26.9%, from the UK by 32.1%, and from France by 22.8%. Based on the visit statistics of 2010 to Finland and Lapland, and the preference for active holidays, potential market for wilderness tours in Lapland in 2010 were roughly 4100 people from Germany, 3400 from the UK, and 1500 from France. Similar potential market figures can be estimated based on the less specific market research by MEK from 2012.

The 2015 Visitor Survey (2016f) can be used to estimate income levels of the potential markets, as salaried employees or executives made 32% of the trips to Finland. The income levels narrow down the market for more expensive tourism services, but the survey's statistics are for both business and leisure tourists, making them less useful for estimating market sizes.

The nature tourism research (MEK, 2010) reports also, that 62% of the respondents from the French source market reported trekking (hiking) as one of their interests, 37.6% from Germany, and 44.9% from the UK. Paddling was somewhat popular interest among the people coming from Germany (12.6%) and also from the UK (14.9%). The researchers asked also about the number of days spent on nature activities on holidays: 36.4% answered 2–3 days, 22% 4–7 days, and 7.4% 1–2 weeks. The research included, in addition to the primary markets of the WGCÄ, Netherlands and Russia (MEK, 2010).

Visit Finland or any other relevant institution has not created a marketing profile for a domestic tourist in Finland. Therefore, the market analysis does not cover the domestic tourism in Lapland. However, the Lapland may seem almost like a foreign country for the people living in the southern parts of the country. Both the scenery and culture are different in Lapland, comparing with, for example, Helsinki. Therefore, the same Lapland experiences that are sold in the foreign markets are likely interesting also for the Finns. However, a domestic tourists are more likely to organise their tours by themselves.

7. Competition analysis

Various types and levels of competition can be identified affecting the WGCÄ in its market. Finland as a destination is in competition with other country destinations, and Lapland region competes with other regional destinations. The main national and regional competitors of Finland are the other Nordic countries, particularly Sweden and Norway, and their northern regions. However, there is only a little a tourism business can do to national or regional destination competitiveness, other than offering competitive services.

A tourism business such as the WGCÄ has to assure its competitiveness among the other activity services offered in the region. Increasing the attractiveness of Lapland and Finland as destinations can be mostly left to the national and regional tourism organisations. The WGCÄ takes advantage of the destination brand work of Visit Finland, but also helps to maintain the brand by offering high quality services.

This chapter of the business plan analysis the competition that the WGCÄ enters in Lapland, and discusses the competitive advantages it builds in order to be successful in the market. Again, the analysis is limited to the Finnish Lapland in order to keep the chapter reasonably short and to stay more to the point.

7.1. Competing activity operators

Petäjistö and Selby (2011) researched the size of the nature tourism industry of Finland in for the Finnish Forest Research Institute. The study was based on material gathered by Internet searches and the official industry statistics. According to the research report, in the sample, there were 131 activity operators whose businesses were based on the nature in Lapland. The study did not include all the municipalities, but a representative sample of Enontekiö, Inari, Kittilä, and Kolari.

Assuming that the national averages hold in Lapland, there were roughly 380 nature tourism activity operators (131 times 2.9 to include the rest of the municipalities, as suggested by the authors of the research), of which 338 (89% of the operators) base their business partly or significantly on nature. The significance of nature for the operators was asked by questionnaire to the operators. Based on the rough estimate, the natural environment is utilised by tourism industry in Lapland to some extent, but not many conclusions can drawn based on the figure alone. One of the findings of the study was, that the nature tourism industry is unorganised in Finland, and there is need for comprehensive registry of nature tourism businesses.

In lack of more recent or accurate information about nature tourism activity operators in Lapland, this part of the business plan is based on primary research.

Unsurprisingly, in the aforementioned market research by MEK (2012), on which the WGCÄ's target markets are based, it was found, that the Internet is by far the most important information source for choosing a destination. Also, finding relevant information online about activities in the destination was among the top elements of a successful holiday. Therefore, for analysing the operators in competition with the WGCÄ, it is assumed that the majority of customers find their activity operators from the Visit Finland's website, Parks & Wildlife Finland's pages, or other travel websites. In addition to the aforementioned, direct search engine results with relevant keywords are also taken on an account in the following research and analysis.

The outbound tour operators of the three primary target markets, listed at the Visit Finland website (2017), were scrutinised as well. As expected, the tour operators have multiday wilderness tours on offer, with the same content as the ones that market their services directly to the customers, but with their own mark up or commission. They are not included in the analysis, as they do not bring in new, relevant information to the table.

For each activity operator, an example tour was chosen and analysed. The examples were chosen to represent hiking, paddling, and skiing tours. The tours were analysed in regards to their duration, price, and group size requirements. Moreover, since the WGCÄ plans to build competitive advantage from sustainability, the companies' websites were searched for sustainability plans or references to one. The language of the guiding was also listed for further discussion. In order to get an idea about what options a tourist has in roughly the same price category and with the same level of activity, some operators in indirect competition were added to the list as well. The analysed operators and tours are listed in the Table 2.

Company name	Example tour	Price (p/person)	Notes	Marketing
Tavinsulka	Eight day guided canoeing tour on the Ivalo River. Full board. Includes transfer to a city in central Finland (Jyväskylä), where the company is based. Wild camping or wilderness cabin overnights.	8 days 97€ p/day 780€ total	For 5–8 people. Park & Wildlife Finland (P&WF) partner, sustainability mentioned briefly. No guiding language information. Confusing pricing.	P&WF
Vera Natura	Seven day "moderately difficult", self guided, Summer hiking tour. Accommodation in two different hotels or cabins every night, transfers included in the price. Pallas-Yllästunturi National Park.	7 days 89€ p/day 625€ total	Minimum two people. Seasonal pricing (here for the mid season). Vague sustainability plan available at the website. Confusing pricing scheme. Route description and map in English, German, or Italian.	Visit Finland
White Adventure	Five day skiing "expedition" requiring physical endurance level for "half marathon" and previous experience. Three cottage nights and most of the meals included in the price. Tent accommodation at the tour. Unspecified location in the northern Lapland.	7 days 261€ p/day 1830€ total	For 3–4 people. No theme. Sustainability "idea" described briefly. No requirement for own gear. English, German, and French speaking guides.	Visit Finland
Nellim Wilderness	Seven day activity week with "reindeer day", snowshoeing, snowmobiles, skiing, huskies, northern lights watching. Accommodation included. Inari Lake and Nellim village.	7 days 214€ p/day 1500€ total	Lapland tourism "highlights" packed in one week. Price for hotel room accommodation, other more expensive options exist. Confusing website. No sustainability plan or certificates. No language information.	Visit Finland
Wild Hikes Finland	"Lemmenjoki gold rush" is a weeklong, "moderately difficult", all inclusive hike in Autumn at the Lemmenjoki National Park. First and last night in a cabin, rest outside.	7 days 221€ p/day 1550€ total	Maximum eight people. Lapland gold rush theme. P&WF partner company, explains commitment to the sustainable nature tourism required by the partnership. English, German, and French speaking guides.	Visit Finland
Hikes'n Trails	"Midnight Sun kayaking tour" lasts for seven days, of which five are spent paddling at the Inari Lake. Previous kayaking experience required. Three nights in wilderness huts and three in hotels. Full board.	7 days 180€ p/day 1260€	For 5–12 people. Long days for "intermediate" level (max. 35 km). Q1000 and Green Start certificates. Sustainability values listed. Donates money to an obscure nature conservation charity based in Indonesia (The SOA). English and Swedish guiding.	TripAdvisor
Feel the Nature	Seven day guided hiking and canoeing holiday with full board and accommodation. Return to the same guesthouse for nights. Pallas-Yllästunturi National Park.	7 days 120€ p/day 840€ total	For 6–12 people. No specific theme, but local history emphasised. Q1000 certificate and P&WF partner. Guiding in English.	TripAdvisor
Aurora Lapland Travel	Three day easy summer hiking trip (no hiking in the three other days). Two nights outside, three nights in a cabin at the resort in Utsjoki. In the vicinity of Kaldoaivi wilderness area. Full board.	6 days 197€ p/day 1182€ total	For 2–8 people. Sámi themed tour, includes local history and culture. A reindeer carries common items. No sustainability plan or certificate at the website. English guiding.	Visit Finland

Alma Arktika	"200 km to the Arctic Sea" is a four day kayaking day tripping package on the border river Tana (Tenojoki) of Finland and Norway. Accommodation in cottages, returning to the same location every night.	6 days 165€ p/day 980€ total	Organised during the Autumn foliage. Promises to respect the natural environment, and to promote local produce. P&WF partner. No language information.	TripAdvisor, P&WF
Lapland Safaris	24h guided "backcountry ski trip" for overnight in a log cabin. Full board and equipment included. Saariselkä.	2 days 160€ p/day 320€	Maximum six people. Company operates in multiple destinations in Lapland. Has a "social and environmental responsibility" scheme, but no certifications. Guiding in English.	Visit Finland
Adventure by Design	Two day, guided "adventurer" trip by snowshoes in the Pallas-Yllästunturi National Park. Night in a wilderness cabin.	2 days 100€ p/day 200€ total	For 1–8 people. P&WF partner, no mention of the sustainability requirement. Guiding in native English.	TripAdvisor, P&WF
Kakslauttanen Arctic Resort	One day guided canoeing trip at the Ivalo river, partly in the Hammastunturi wilderness area.	1 day 264€ total	For 4–8 people. Sold at a high end, seemingly unsustainable resort. No language information.	Visit Finland
Ylläs Guide	One day canoeing trip on the Lake Pallasjärvi, in the Pallas-Yllästunturi National Park. In collaboration with the Ylläs ski resort.	1 day 125€ total	Minimum four people. Child discount 50%. Sole proprietor, professional wilderness guide. No sustainability or language information.	Visit Finland, P&WF

Table 2. *Analysis of selected competitors.*

As mentioned, in order to get wider picture of the activity operators and their services, the table includes also operators that offer shorter, one to two day tours. Apart from one multi activity mash up week (by Nellim Wilderness Lodges & Safaris), the sample does not include motorised or husky tours.

Majority of the longer tours are sold with accommodation in a hotel or cabin in a resort, possibly returning to the resort for every overnight. In the end, only three of the example tours (by Tavinsulka, White Adventure, and Wild Hikes Finland) can be considered as self sustained, uninterrupted wilderness tours, with tent or wilderness cabin accommodation, i.e., same as what the WGCÄ offers.

What became apparent in the research, there is high supply and assumedly high demand for few hours to full day snowmobile tours or husky rides. Snowshoeing, fatbiking (riding a wide tyred bike on snow or off road), and short skiing excursions are also fairly popular. Northern lights watching is often included in the short–lived activities. Prices of the one day activities seem to follow the general price level of the resort where they are offered (e.g., as apparent in comparison between the Kakslauttanen Arctic Resort and Ylläs Guide).

It can be safely assumed that the short, easy excursions are profitable business in Lapland and there is higher demand for them, than for the longer, multiday expeditions. It can also be assumed, based on the number of multiday tours on offer, that there is an existing, albeit smaller market for longer, more demanding tours as well.

The price of an activity package is an obvious selling point in which an average tourist is interested in. The tours are sold at strikingly varying prices. Assuming that the guides get more or less the minimum wage dictated by the collective labour agreements, the quality of accommodation included in the price explains the variance, at least partly. Obviously the companies have different cost structures, organisations, and pricing policies that also explain the variance.

It seems, that there is no price competition among the activity operators, giving more flexibility for a newcomer to price their service. Based on the studied material, certain level of openness in how the price is formed could be a good selling point. At minimum, there has to be clear and easily understandable list of what is, and what is not included in the price.

Surprisingly few of the activity operators make a strong point or market the activities based on the language in which the guiding is given. In some cases, the guides are native speakers of English or French (e.g., at Adventure by Design and Wild Hikes Finland). However, the convenience of a mutual mother tongue may come at the cost of reduced perceived authenticity of the tour. Having foreigners as guides may also be, by some definitions, socioculturally unsustainable. Although having a permanent residence in Lapland gives, by a loose definition, a status of a local person, as can be thought to be the case with the New Zealander, who is the sole proprietor and the wilderness guide of the Adventure by Design.

Positively, some of the activity operators have seen appropriate to mention sustainability of their activities at their website. However, it is often mentioned only briefly, without clear action plan, and somewhat out of context. None of the example operators use it as a selling point or describes it as a clear guideline for decision making. Hopefully, as an up and coming trend, more and more tourists will scrutinise the activity operators and their business partners for sustainability plan. The older and more established activity operators (e.g., Ylläs Guide) are less concerned with sustainable tourism, in contrast with the newer ones that are run by younger generations (e.g., the Wild Hikes Finland). The activity operators who are in partnership with the P&WF could consider the partnership as a state backed sustainability certificate, but none of them do so.

The local, Lapland cuisine is often offered during or after the tours and used as a selling point. Other cultural themes are not utilised much in the example tours. Wisely, Sámi themes without an actual Sámi representation are not used at the selected competitors. Lapland mythology, tales or stories are left mostly unused at the tours. Stories of the businesses and services are not utilised in marketing either. Putting the tours in a local, cultural context could function as a sustainable selling point. However, most of the tours are instead described more as technical processes of moving from one point to another, rather than, for example, unforgettable experiences.

The companies listed in the table do not fully utilise multiple online marketing channels. The companies can be found, using a search engine, from TripAdvisor, Visit Finland's marketing articles or My Stay map (Visit Finland, 2017a), or from the P&WF's website dedicated to the national parks and wilderness areas (Nationalparks.fi, 2017). None of the examples are clearly present at all three sites. In many cases, efforts to utilise the popular social media channels (Facebook, Twitter, or Instagram) have dwindled after the initial enthusiasm. Phrases like "start as you mean to go on" or "do not start what you can not finish" could be used to describe more successful social media strategies.

Continuing in the marketing and sales theme, some of the companies fail to present the different activities they offer in an easily understandable manner (e.g., Lapland Safaris or Nellim Wilderness Lodges & Safaris). Another often neglected point is easy to understand pricing, in which some of the companies fail completely (e.g., Tavinsulka).

All of the companies use very generic pictures of Lapland at their websites, and only a few have pictures of the accommodation options of the tours. However, despite the shortcomings, many of the companies have a useful, and, in some cases, well thought frequently asked questions (FAQ) page at their websites. For example, questions about safety concerns or clothing requirements for the tours are often conveniently answered to in the FAQ page.

Typically, the companies have preset dates for the tours, but they often offer a possibility to organise the tours outside the dates for large enough groups. Otherwise the tours are organised when enough people have signed up for a dates and paid for the service. The tour dates are in all cases set for the current or following season but not further.

Customisation is offered in many cases, but building blocks for creating a tailor made tour are not clearly presented. It could make customising more welcoming if the customer knew what options exist.

Optimal time for paddling or hiking is during the midnight sun, or late summer when there are fewer mosquitoes. The skiing trips are often organised in the spring when there is still snow, but the days are getting warmer and sunnier. One of the operators, Alma Arktika, offers an autumn foliage paddling tour. The polar nights are understandably less popular times for tours due to the chance of extremely cold temperatures, and the lack of daylight. The in–between weathers of the late autumn and early winter can be unpleasant, grey, and rainy, and the time when the Spring changes to summer can be inconvenient for both skiing and paddling. Other than the in–betweens, the year is utilised as far as possible by the competing operators.

Lastly, it is clear that a wilderness tour cannot begin or end at an airport. Therefore, it is logical that the tours include cabin or hotel accommodation for the first and last night of the tour. All the longer tours offer an airport transfer for the guests and pre–negotiated accommodation services.

7.2. Building competitive advantage

The WGCÄ's competitive advantage is build on well crafted and thoroughly thought marketing, credible sustainability plan, and experiential basis of the tour development. Continuous service and process development and quality management create value to both the customers and to the company. In order to be competitive, the value to the customer and the value chain of the company have to be distinctive from what the competitors have on offer (Magretta, 2011). Also, as an important detail, the safety standards have to be high and well explained in order to be competitive in the wilderness tour business.

The requirements for the quality and sustainability programmes (the Q1000 and Green Start) and the certification (P&WF partnership) are expressed in the WGCÄ's communication, and, the practical implications of the programmes and the certifications are described thoroughly. The programmes and certifications are discussed in the chapter ten of the business plan. Importantly, the labels and the partnership certificate informs the customer about a third party involvement in the implementation of sustainability and quality policies in the Cooperative, adding credibility in them.

The marketing of the WGCÄ makes clear what the value proposition for the customer is. As discussed earlier, Finland's brand as a tourism destination is already strong, and it has been consistently build for years. The WGCÄ's tours are partly created on the foundation of the strong, distinctive country brand created by Visit Finland. Therefore, the tours can be marketed partly using the country brand. On top of that, a personal touch is added to the marketing, creating a distinctive value proposition. The personal touch is based on the story of the Cooperative and its members, and the story of the tour. The distinctiveness is increased by selling an experience rather than a sports achievement.

Social media has to be used in a meaningful way, rather than filling the different channels with undistinguishable pictures of the Lapland clichés. The guests should find the tours worth to mention in their own online timelines, creating more organic social media presence for the WGCÄ. Strong social media presence has to be earned, and only if it cannot be earned, it should be bought (Tolvanen, 2016). There has to be clear strategy and goals for marketing, both the social and unsocial, meaning that there has to be effective monitoring of it as well. Marketing is a continuous learning process for the WGCÄ. The marketing of the Cooperative is discussed in the following chapter of the business plan.

Result of successful marketing is a sale. The customer chooses from the available tours that are clearly displayed on a single web page. The prices, the available dates and places, and other relevant information are clearly and comparable expressed for each of the tours. The day to day programmes and the routes of the tours are available easily and described with sufficient amount of detail. Maps are used as much as possible. Contacting the seller has to be made easy. Contact channels are calling (online and offline), contact form at the website, email, and instant messaging (e.g. Facebook Messenger). Answers to emails or returning to missed phone calls will be promised within 24h. Value in sales is created by efficient and effective communication. Reliability and trust are important.

The value of the tour to the customer depends on the quality of the customer service, or, in other words, the perceived quality of the hosting of the guests, including the route, location and timing of the tour, and the equipment used on the tour. In the end, it is a matter of human resource management, as in choosing the right person for the job, or, as in choosing the right wilderness guide to develop the tours and host the guests.

The wilderness guide is in the most of the cases the first, the last, and the only person representing the WGCÄ and in contact with the guest. The guide delivers the service professionally as a host for the guests, and, if possible, in the guest's mother tongue. As described in the service development framework, the guide chooses the location of the tour and also plans its content. The guide's own work behind the tour increases the commitment for delivering the value that was proposed to the guest. Rather than doing what the employer tells, the guides follows their own plan – a strategy that was earlier described as employee empowerment. Requirement for becoming a member of the WGCÄ is to adhere to its principles, rules, and guidelines described in this business plan.

As proposed by the Finnish marketing professional and personal brand Ville Tolvanen (2016), marketing, sales, and customer service are becoming one. What previously were different departments, have to work seamlessly together, more of as a single unit. For example, the tours are both marketed and sold at the WGCÄ website. During the tours, the guides need to add a little bit of marketing to their responsibilities by live updates to the social media timelines of the WGCÄ. The social media timelines of the WCCÄ must be interesting and distinctive enough for the old and new guests to click to follow them. The social media channels can also be used for answering customer's questions and feedback. In other words, the marketing, sales, and customer service cannot be clearly compartmentalised as separate processes.

7.3. Porter's five forces analysis

Porter's (1979) five forces analysis framework was not originally aimed at a small activity operator in tourism industry. The framework may also be becoming outdated. Nevertheless, it provides a useful checklist for the WGCÄ to understand the industry it is entering, and how to position itself in it.

The *threat of new entrants* is low. The more established older operators have created their networks and value chains throughout the decades of tourism in the region. The newer operators can be considered to provide cohesion to nature tourism in general. The new entrants after the WGCÄ has entered the market are more likely to, positively, increase the interest in wilderness tours in Lapland.

There are no legal barriers or government policies preventing the entrance to the market. Some of the companies have possibly gathered loyal customers and brand equity to some extent, but there are no clear incumbents in the market. Entering the market is possible with little costs, and the new entrants could compete with price. The WGCÄ has to create its brand equity, customer base, networks, and other advantages to reach the competitiveness required for profitability. However, it does not engage in price competition, as it would eventually be done at the cost of quality and sustainability.

The *threat of substitutes* is moderate, as the more established businesses offer similar nature tourism services, and may somewhat easily bring new activities to the market. The threat can be fought with differentiated services, higher quality, and by optimal market communication. Creating incentives for customer loyalty is important, as the customer can easily buy the service from another activity operator, without substitution cost. The *customer's bargaining power* is rather low, as the customers act independently of each other, apart from the travel agency customers, and the prices of the services in the market are not easily comparable.

The *bargaining power of suppliers* is low, as it is mostly related to the bargaining power of the wilderness guides, as in members of the Cooperative. However, due to the company form described earlier, and the collective labour agreements, a lot of their bargaining power is already used. Moreover, the guides are members of the cooperative, and agree on working for mutual good, rather than only for their own.

Lastly, of the five forces, the *industry rivalry* dictates how much the WGCÄ has to invest in marketing in order to be successful. The cooperative has to be innovative in terms of service development, and it has to have a competitive overall strategy. However, in tourism, gaining competitive advantage requires networking, cooperation, and collaboration. The business and institute partnerships have to be strong and sustainable. Even with the companies in direct competition there are benefits from collaboration: The natural environment has to be preserved for mutual good and the feeling of remote wilderness is reduced if too many activity operators run their tours in the same areas.

In summary of the analysis, the WGCÄ does not face significant threats from any of the five forces. The growth rates in tourism may change the business environment in Lapland in the following years. For example, the competition may increase, and the sustainability of the industry may be at stake. There are no grounds for complacency for any of the operators in the area, despite the current positive outlook.

8. Sales and marketing

The 4 P's of marketing mix are *product*, *placement*, *price*, and *promotion* (e.g., Kotler and Armstrong, 2016). There are many variations of the marketing mix and there are also other marketing strategy planning tools available, but the 4 P's is simple, and sufficient for the WGCÄ's purposes. The product, or, as referred in the business plan, the service, has already been described from various points of view. This chapter of the plan revolves around the three remaining P's.

8.1. Placement

The tours are sold directly to the customers at the WGCÄ's website. As discussed earlier in regards to the global tourism trends, a modern traveller cuts out the middleman when purchasing tourism services. The market analysis further justifies the decision to opt in for direct sales instead of indirect sales: The target markets' customers know how to find what they want online and enjoy the search.

Visit Finland's (2015) Visitor Survey confirms, that in 2014, 65% of visitors booked their services online, rising to 68% in 2015. Moreover, not using foreign travel agencies increases the chances of the tourism income staying in the local economy, as recommended in sustainable tourism management literature (e.g., UNWTO, 2005).

There are also other issues that speak against using intermediaries. Finding reliable sales partners, i.e., travel agencies, who follow the principles of sustainable tourism, may be difficult. Moreover, the perceived uniqueness and authenticity of the tours may be increased by not having them on travel agencies' lists, where other similar services can be found. Also, selling directly may increase the number of returning customers, as it builds closer relationship between the seller and the buyer. Lastly, the prices of the tours stay lower, if they do not require a mark up for the agency commission.

Rather than using intermediaries, the WGCÄ uses its resources on promoting the tours in its own channels and with its institutional partners, Visit Finland and the P&WF. However, if the direct selling approach does generate enough sales, flexibility is required, and it is worth considering using a travel agency for boost the sales. In that case, direct sales are still continued, if possible within the terms of the contract with the agency.

8.2. Price

The tours are designed to be unique and highly valuable for the guest, and the pricing is based more on the value than the costs, as in value based pricing (e.g., Kotler and Armstrong, 2016). The costs set the lower limit for the price and the market ballparks the upper limit.

The average price per day of the five most comparable tours in the market analysis rounds down to 189€ (White Adventure, Wild Hikes Finland, Hikes'n Trails, Feel the Nature, and Alma Arktika). The highest per day prices are on the tours by the White Adventure (261€) and Wild Hikes Finland (221€). The two latter are also the tours in which the nights are spent in the wild, and the guide stays with guests 24 h per day. This may be assumed to increase the price, just as it does with the WGCÄ's tours.

In the end, the price of the WGCÄ's tours sets roughly around 200€ per day rate, including the Finnish 23% value added tax (VAT). The cost of the gear varies, as the skiing and paddling tours require more gear than the hiking tours. Transfer costs depend highly on the location of the tour. The guide's wages are open for negotiation, but the baseline is the collective labour agreement's minimum.

Despite the guides being with the guests 24h per day, only 10h is considered as working hours, as suggested in the labour agreement for work that requires staying at the "workplace". In other words, the guides are not expected to work actively every hour of the day. In the example tour (Table 3), the working hours are 50h during the tour and 5h before and after the tour. The example tour is outlined in the tour development chapter, in the section 5.8.

The example tour's price break down functions as the basis for budget for the tours that the wilderness guides develop, and exact figures are obviously used when pricing the tours. For calculating profitability of the plan, the financial projections in the chapter 11 uses six versions of the example tour, that is, two for each mode of transport (paddling, hiking, and skiing).

Group size and duration					
Number of guests	2	3	4	5	6
Duration (days on tour)	5	5	5	5	5
Transfers					
Fixed fee (one way)	5.90€	5.90€	5.90€	5.90€	5.90€
Fee per kilometre	1.57€	1.89€	1.89€	2.05€	2.05€
Km's (one way)	29	29	29	29	29
Subtotal	104.12€	122.93€	122.93€	132.34€	132.34€
Accommodation					
Price per room	122.00€	122.00€	122.00€	122.00€	122.00€
Number of rooms	1	2	2	3	3
Number of nights	2	2	2	2	2
Subtotal	244.00€	488.00€	488.00€	732.00€	732.00€
Guide					
Hourly net wage	10.16€	10.16€	10.16€	10.16€	10.16€
Working hours	60	60	60	60	60
Net wage	609.43€	609.43€	609.43€	609.43€	609.43€
Payroll tax	50.7%	50.7%	50.7%	50.7%	50.7%
Subtotal	918.49€	918.49€	918.49€	918.49€	918.49€
Meals					
Breakfast	3.00€	3.00€	3.00€	3.00€	3.00€
Lunch	5.00€	5.00€	5.00€	5.00€	5.00€
Dinner	7.00€	7.00€	7.00€	7.00€	7.00€
Subtotal	225.00€	300.00€	375.00€	450.00€	525.00€
Gear					
Price per day	20.00€	20.00€	20.00€	20.00€	20.00€
Subtotal	200.00€	300.00€	400.00€	500.00€	600.00€
Tour costs					
Total tour cost	1 691.61€	2 129.42€	2 304.42€	2 732.83€	2 907.83€
Tour cost per person	845.80€	709.81€	576.11€	546.57€	484.64€
Tour prices					
Profit margin per person	30.0%	30.0%	30.0%	30.0%	30.0%
Price per person	1 208.29€	1 014.01€	823.01€	780.81€	692.34€
Final price per person (w/o VAT)	1 208.29€	1 208.29€	1 208.29€	1 208.29€	1 208.29€
Final price pp/day (w/o VAT)	172.61€	172.61€	172.61€	172.61€	172.61€
Tour profits					
Profit per person	362.49€	498.48€	632.18€	661.72€	723.65€
Profit per group	724.97€	1 495.45€	2 528.74€	3 308.62€	4 341.91€
Profit margin for tour	42.9%	70.2%	109.7%	121.1%	149.3%
VAT					
Final price per person (w/ VAT)	1 498.28€	1 498.28€	1 498.28€	1 498.28€	1 498.28€
Final price pp/day (w/ VAT)	214.04€	214.04€	214.04€	214.04€	214.04€

Table 3. *Price break down of an example tour.*

In regards to the transfers, it is assumed that all the guests are transferred from and to the airport in one taxi, which is likely due to there being only one daily connection from Helsinki. The price of the accommodation, for the first and last night, is based on the list prices of Hotel Ivalo (2017). The tour is sold as a seven day package, with two travel days and five tour days, i.e., two hotel nights and four camping nights.

The guide's wage is based on the trade's collective labour agreement's (PAM, 2017) requirements (9 § 2. Työaika; 17 § 10.2. Vuosiloma ja vuosilomapalkka; 19 § 2. Matkakustannukset). The payroll tax is estimated with a Finnish pension insurance company's calculator (Etera, 2017), and the Finnish Tax Administration's tax percentage calculator (Verovirasto, 2017), assuming that the guide's yearly income is that of a wilderness guide.

The meal costs may seem low for a seemingly high end service, but dried, lightweight, and space saving provisions for wilderness tours are not expensive. The estimated gear cost includes the rental and the transport of the gear.

The estimated per day price in the break down is significantly above the average daily expenditures of the target markets, narrowing down the potential customer base to those with higher income or tendency for higher expenditure during their holidays.

It becomes very apparent that the profit margin per group increases with the group size. Lowering the price based on the group size is possible for private groups, but the public rack rate has to remain the same. Otherwise selling the first places for the tours would be difficult. Also, non–binding reservations would be easily cancelled, if the group size does not grow as expected by the customer. The profit margin rate per person has to be high enough for the WGCÄ to run tours profitably for the minimum group size of two guests.

The upper limit for the group size is six people in order to reduce the impact of the tour for the natural environment, and to not to bother other wilderness travellers too much. Having a reasonable group size is also a safety issue. Moreover, the experiential aspects of the tours may be difficult to fulfil, if the amount social interaction distracts the personal experience of the guest.

Discounts can be considered if the services do not sell enough with the rack rate. Discounts could be given to, for example, early bookers and returning customers. The rack rates can be lowered to increase sales, if necessary. Moreover, if the tour groups are constantly full for one season, the rack rates can be lowered for the following season. The value driven pricing model gives more flexibility for adjusting the price according to the demand and other variables.

8.3. Promotion

"What happens if you don't advertise? Nothing." (Päijät–Häme newspaper, 17 August 2016)

As discussed earlier ,the primary markets of the WGCÄ are Germany, France, and the UK. The Visit Finland's (MEK, 2014) workbook gives professional advice for marketing tourism services for the target markets, particularly for the market segment *modern humanists*. The target market is broad, but their travelling preferences and ideas about Lapland conform to great extent, making marketing to them easier to streamline.

The customer's actions when planning and booking holidays can be thought as a path (MEK, 2014), where the potential customer first dreams and idealises the holidays, after which they seek for information and makes lists of pros and cons about the options. The path continues as a reservation, consumption of the service, and, at the end of the path, reminiscing and possible recommendation of the service to others. Thinking like the customer is essential for successful placement and promotion. The placement and promotion of the WGCÄ considers and supports the customer on every step on the path.

In terms of marketing literature (e.g. Kotler and Armstrong, 2016), in the Ansoff Matrix, the WGCÄ enters the market with an existing product for existing customers. The risk in this strategy is low, and it requires some modifications in comparison to the competitor's product to distinguish it in the market, and relatively more aggressive promotion than other strategies based on the Ansoff Matrix. This is reflected in the WGCÄ's marketing efforts.

The marketing strategy follows closely the WGCÄ's values of integrity, sustainability, and quality. The values are clearly embedded in the cooperative's marketing mix: The values are reflected in its product, placement, price, and promotion. In addition, the WGCÄ seeks synergy benefits in marketing from cooperation, collaboration, and networking with its stakeholders and institutional partners. The short term goal is to penetrate the market, which works for the longer term goal of providing steady work for every member of the Cooperative. Particularly for marketing, the long term goal is to create a sustainable brand, which allows scaling up the business.

A part of building the WGCÄ brand is a coherent visual identity. This includes the cooperative's logo, website design, printed material (e.g., business cards) and other communication material. Well crafted visual identity makes the cooperative recognisable from its competitors, increasing competitiveness.

8.3.1. Website

Direct sales require a professional, functional, and responsive website. It has to also be easy to update by the members of the WGCÄ. The WordPress (WP) (2017) content management system ticks the four boxes. Other convenient features of the WP are the multi language support plug–ins, since the WGCÄ website will be available in the target market languages (English, German, and French), in addition to Finnish. The WP themes enable the usage of high quality pictures, and the system features also a blogging system. The website has four sections: Front Page, About, Tours, and Blog.

Only high resolution pictures are used. Both scenery and close up pictures are used to differentiate from the competitors, as most of the competing businesses use only indistinctive scenery pictures in their websites. For example, following the preferences of the French and UK target markets (MEK, 2012), pictures with interaction with the locals and pictures showing the history of Lapland should be used in their language versions. The feeling of retreat should be conveyed with the pictures for the German market, but the wilderness should not be portrayed as too scary, dramatic, or demanding. Northern lights and distinctive scenery should be used in every language version, as they are clear marketing points for the target markets. Where possible, the pictures have to have captions to put them in context, or to explain to the customer what happens or is in them.

Maps can be used in various instances. They put the whole area of Lapland in context, and they can include helpful information, such as the location of airports, cities, villages, main roads, and railroads. The locations of the tours are also shown on map. The tour descriptions include also maps for the routes of the tours, if the route is clearly predefined.

The Front Page captivates the customer's imagination immediately. The pictures are chosen carefully to this part of the website. A short text introduces the customer to the tours and the cooperative, and makes them want to read more about what is on offer. Some of the tours are highlighted on the front page, making a quick reservation possible for the more impulsive or intuitive customer. The value proposition and an idea how it is delivered are among the first things visible on the Front Page.

The About section tells the story of the WGCÄ and its members. It also describes the Cooperative's sustainability plan. The WGCÄ's involvement in sustainability coaching and quality programmes is described in this section. Booking terms, together with the necessary information about, for example, insurances required by the customer can also be found in this section. A FAQ page is built in this section. Contact information is on this page, in addition the header and footer that remain the same for every page of the website.

The Tours section is where the tours can be reserved and purchased. Tours are described both all on one page, as well as their own pages. It is important to have the services laid out so that they can be easily compared in regards to content and price. It has to be clearly expressed what is, and what is not included in the price. As mentioned in the MEK (2012) analysis, a potential visitor may be concerned about the price level of Finland. The WGCÄ's service is not among the cheapest holiday options available. However, the high prices can be justified by the high quality. The value of the tours for the customer has to be expressed clearly and elegantly.

Since the reservation and purchase requires filling up forms, the forms should be tested and made as practical as possible, as this is not the case with many of the competitors' web forms. It is important to have as many as possible payment options available, in order to not lose the customer after the purchase decision has been made.

The blog is used for reporting from the tours, if the group of guests agrees. The blog is also be used for showing genuine interest towards sustainable tourism: Posting links and referring to articles about the topic is responsible marketing communication. Moreover, the blog can be used for posting news from Lapland, which may interest the target markets. The blog works as an interesting marketing channel for those who have already been on the tours of the WGCÄ. The blog is RSS (Rich Site Summary) enabled.

It is critical to have the website up to date at all times. This includes having up to date information about airliners flying to Lapland and connections to nearby destinations. The customers may be interested in combining a Lapland trip with trip to some other destination in Scandinavia. In the MEK's (2012) market research, some potential visitors expressed their concern about Lapland being too much in the periphery (MEK, 2012), making it difficult to combine with visiting other destinations, which is not completely true.

As mentioned earlier, there are synergy benefits form collaborating, cooperating, and networking in tourism, and this may hold true also when it comes to marketing. It may be worthwhile to link to what is on offer elsewhere in the Nordic countries and even to other tourism services in the Finnish Lapland that can be combined with a wilderness tour.

A newsletter subscription is available at the website. The email newsletter is sent twice a year, promoting the new tours for the following summer and winter season. The newsletter is important in regards to marketing the service to previous guests, but also for reminding potential guests about the service. The WGCÄ will keep a database of its guests for marketing and service development purposes, as agreed in its privacy statement.

Search engine optimisation (SEO) is to some extent a thing of the past, as good and relevant content drives sites up in the engines' results. Optimisation tricks are detected more often, and meta data tags are not as relevant as they used to be. Therefore, it is important, that the WGCÄ's website content is up to date and relevant. SEO and other search engine issues are discussed in depth, for example, in the Google's (2017b) "How search works" pages.

8.3.2. Social media presence

Competitive advantage can be build by having active and interesting social media presence. Commenting is possible at the WGCÄ blog at its website. More important interactive channel is the WGCÄ's Facebook page, which will work as a hub for its social media presence. Snapshots from the tours are easier to post to Instagram, whereas the Facebook page is better for posts that have more content. The Facebook page is used for linking to new content in the WGCÄ's blog and Instagram.

The Cooperative has to be prepared for receiving also negative feedback in its social media channels. It is important to reply swiftly to feedback, if possible, within 24 hours, in order to show genuine care about the customers. It is important to be open, honest, and thorough when replying to negative feedback. Positive feedback is replied with gratitude.

8.3.3. Promotional partners

If a tourism business wishes to use the infrastructure of P&WF in the Finnish national parks, it has to sign a cooperation agreement with the institution. The cooperation agreement requires that the business follows the P&WF's principles of sustainable tourism. The principles are listed in the chapter 10. The P&WF has a site dedicated to the national parks and wilderness areas (Nationalparks.fi, 2017), in which the cooperation businesses are listed. The three–year agreement with the P&WF is free of charge, if the business does not use the infrastructure (e.g., wilderness huts and campfire areas). For a fee the business can use the P&WF managed infrastructure. The cooperation agreement benefits sustainable usage of the Finnish natural environment, the P&WF's visit statistics, and the marketing of the tourism business.

Visit Finland's My Stay (2017a) is an interactive map, in which a visitor can plan their trip to Finland by choosing services and keeping them in their own list at the organisation's website. The My Stay services have to adhere to requirements listed by Visit Finland (2017b). Included in the requirements are sustainability certificate or coaching, quality management system that has been in use for at least one year, and that the service has been tested with international customers. The service has to have "authenticity and appeal", implying requirement to be in line with the brand work of Visit Finland, and to have certain level of professionalism. Businesses can add their products to the My Stay map twice a year during a period of one month (in 2017 in April and October). The cooperation with Visit Finland increases the value of the Finland's and Lapland's destination brands, and adds visibility to the businesses' services.

The major players in online marketing are Google and Facebook. The implications of the multinational companies for socio–cultural sustainability have to be brushed aside, as the economic sustainability of a business trying to advertise online would be inexistent without the conglomerates. The WGCÄ increases its visibility with relevant Google AdWords (2017a) and Facebook adverts (2017).

The different target markets have different holiday preferences, which have to be taken on an account when advertising online. For example, the people coming from the UK are more likely to visit Finland during winter, whereas the German source market has preference for summer trips to Finland. Culture is more important for visitors from France than the ones from Germany. Younger generations are more likely to be interested in the "athletic" side of the tours. The keywords and other decisions have to be done according to the latest market analyses, and adjusted every season. Social media advertisement campaigns are relatively easy to monitor, and there has to be goals set for their reach. If their reach goals are not met, adjustments have to be done. The PDSA cycle is useful here as well.

More marketing partners are likely to be found, but importantly, in regards to business partners, the local businesses have to know the services of the WGCÄ. The local businesses can only recommend services that they know. The old fashioned leaflets and flyers may be the most convenient way to distribute this information, for example, to local accommodation businesses.

9. Work plan

	Month																									
	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S
Planning																										
Business planning	X																									
Finalisation of the plan		X																								
Recruiting																										
Recruitment of guides	X	X	X																							
Service development																										
Summer tour development		X	X												X											
Winter tour development		X	X						X												X					
Summer tour testing										X												X				
Winter tour testing							X												X							
Tour dates																										
Kayaking tours												X	X											X	X	
Hiking tours													X	X											X	X
Skiing tours								X	X											X	X					
Sales and marketing																										
Visual identity		X																								
Website development		X	X																							
Social media channels creation				X																						
New Facebook ads				X						X						X						X				
New Google ads				X						X						X						X				
Launch of Summer tour sales				X												X										
Launch of Winter tour sales				X						X												X				
Programmes and partnerships																										
P&WF partnership			X																							
Q1000 and GS programmes									X																	
Visit Finland's My Stay															X											
Accommodation partnerships			X												X											
Transport partnerships			X												X											
Gear rental partnerships			X												X											

Table 4. *The work plan as a Gantt chart for the first 26 months in business.*

The work plan is laid out as a Gantt Chart in the Table 4. The plan begins on August when the recruitment of the wilderness guides begins and the business plan is getting the last adjustments. The first four months are more packed with work, as the sales of both Winter and Summer tours of the following year begin in November. After the action packed first four months, the yearly pattern for tour development and testing, and partnership contracting becomes more clear. On a normal year, the Summer tour sales begin in winter, and the winter tour sales in summer. The advertisement campaigns follow the cycle.

10. Sustainability and quality

Sustainable tourism has been mentioned various times in this business plan. This chapter further discusses some of the issues of sustainability. It would be irresponsible to start a new business in a business environment where the locals were against tourism or the institutions did not support sustainable tourism. Therefore, the chapter refers to a study about local people's attitude towards tourism and, as an example of institutional support towards sustainable tourism, to the land use management plan for tourism in Lapland. Lastly, the P&WF's sustainable tourism principles, which are the principles that the WGCÄ is committed to, are listed.

10.1. Locals' attitude towards tourism

For some of the local people in Lapland, depending on the location, tourism has become a part of the everyday life. Articles in a book edited by Tuulentie (2009), tourism is discussed from the locals' point of view. The primary data for the studies is mainly from qualitative surveys and interviews of the local people, whose lives are affected by tourism, directly or indirectly.

One of the published comments in the book describes both the local sense of humour and a welcoming attitude towards tourism: "If there were no tourists here [at Äkäslompolo village centre], there'd be a few reindeer herders, a few youngsters, and a car load of delirious unmarried drunkards sitting in a cheap car with hunting rifles between their legs, drinking home made booze – they'd go once a month to buy more booze from the nearest village when the unemployment benefits arrive" (Jokinen et al., 2009, p.60). The freely translated comment was given at a village grown around one of the popular skiing centres of the Lapland.

The history of tourism in Lapland dates back to the popularisation of cross country skiing at the fells in the 1930s, as summarised by Tuulentie and Sarkki (2009). During the same decade, a state owned tourism association build two hotels in the region. By the 1960s, after the wars and the economically difficult times, tourism became one of the region's basic industries, and the visit statistics reached again the heights of 1930s (Lapin liitto, 2014). In the 1980s tourism became one of the main targets for development investment, as also the foreign tourists started finding Lapland en masse. New touristic villages developed around the touristic attractions, particularly where the skiing centres are located.

What is interesting, the new villages grew based on the touristic demand and their wishes, but they still had to try to maintain the local originality that partly brought the tourists there in the first place, as pointed out by Tuulentie and Sarkki (2009). Similar dynamic is described by Vahtikari (2006) in another Finnish case: After the Old Rauma city district received the World Heritage Site status, it started turning into a touristically authentic version of itself, losing some of its authenticity in the eyes of the locals. In some cases, there seems to be two versions of authenticity, one for the tourists and one for the locals.

"Despite the adverse effects, tourism is so important, that one has to speak positively about it", said one of the interviewees in the study by Tuulentie and Sarkki (2009, p.65). The comment illustrates well the conflict between the locals and tourism. Rapid and sometimes uncontrolled growth, such as the fast expansion of hotel capacities, and fierce price competition are also seen as negative sides of tourism. On a positive note, the locals admit in the study having enjoyed better public transport, better kept roads, and better access to services. Tourism has brought new livelihood and may have kept some members of the younger generations from moving to the bigger cities in the south.

What is important in terms of social sustainability, is locals' possibilities for taking part in tourism related decision making (Tuulentie and Sarkki, 2009). Partaking is possible by various means, from joining village committees to getting involved in the decision making of the municipalities. However, these may be seen as inefficient or overly bureaucratic means. New, more convenient ways of involving locals in decision making are needed. Business entities can get involved in tourism related decision making as well, which is an option for the WGCÄ.

10.2. Land use management for tourism in Lapland

A committee consisting of various institution representatives have created a strategy for land use for tourism in Lapland (Lapin liitto, 2014). The committee had members from various public institutions, municipalities, regional and district tourism industry associations, and also from the Lapland reindeer husbandry association. The wide participation in the creation of the strategy is in line with sustainable tourism management practices. One sentence describes the *fil rouge* of the strategy. It translates freely as "Lapland is developed respectfully by the people, but in nature's terms" (Lapin liitto, 2014, p.4).

One of the biggest challenges for land use is to accommodate the increasing amount of tourists, as it is expected that the number of visits may as much as double by the year 2040 (Lapin liitto, 2014). The strategy paper's time scope is until the same year. Tourism industry is interested in growing together with the other industries, rather than by competing for the same land.

What is important for nature tourism and the WGCÄ, is continuous wilderness, without manmade environment taking away the feeling of being out in the wild. This is already granted as the designated wilderness areas. In the strategy (Lapin liitto, 2014), marked cross country skiing routes and snow mobile routes are planned to be build in zones suitable for them. Reindeer husbandry may be harmful for nature and can be visible in many ways in touristic areas, but it is less likely to be thought as a negative issue, as it is can be seen as a part of the cultural heritage of the region. Even mining operations can be executed without notable harm to tourism or the local people, as discussed in the strategy paper, possibly overly positively, in the strategy paper.

The land use management strategy is a prime example of institutional sustainability in Lapland. It is important, that the different industries share the same goal of preserving the natural environment, despite the definition of preserved environment being ambiguous in a cross industry context. One of the purposes of the Finnish Nature Conservation Law is to support sustainable development, of which sustainable tourism is part of. This explains partly various Lapland institutions' interest in sustainability.

10.3. Assuring quality and sustainability with institutional partners

Quality of the tours of the WGCÄ is assured by continuous service development. Customer satisfaction is of high importance to the Cooperative, and satisfaction cannot be guaranteed without appropriate quality management. Outsider is often better than an own employee at pointing out what could be done better in a company.

Visit Finland and the Haaga Institute Foundation, a Finnish adult education and training service institution, have created together a quality programme, Quality1000 (Laatutonni, 2011). The programme was created in 2001, and, according to their site, it is used by over a thousand tourism businesses. Participating in a quality management programme shows commitment to quality, making it a part of the marketing communicating of the Cooperative.

The Quality1000 is based on three components: Self–evaluation, the Quality1000 workbook and the QualityNet customer feedback system. A company may use its own customer feedback system after the programme has approved it. A company receives the Quality1000 status by taking part in a four day coaching session. In addition, the company receives sustainable tourism coaching, registered officially as the Green Start.

The Green Start coaching programme was created together with the Finnish Administration of Forests (parent organisation of the P&WF) and the Quality1000 programme. Since the Quality1000 and Green Start are based on a relatively short coaching sessions and there is no auditing included in the programmes, they cannot necessarily be considered as certificates. Quality certification, such as the ISO9000, may not be the optimal quality management approach for a small, new company, due to its price and the time adhering to it consumes. The EU Ecolabel or ISO140001 and EMAS (Eco–Management and Audit Scheme) may become relevant at some point to the WGCÄ.

The Quality1000 is compatible with the ISO9000 quality certificate. A guide published by the International Organization for Standardization (ISO) (2015) summarises the ISO9000 quality management principles. One of the principles is *customer focus*, which is also the leading idea of quality management for the WGCÄ. It is important to meet the requirements of the guests and exceed their expectations, as in delivering the value proposition. The value of the service is difficult to measure, but, nevertheless, the customer expects value in exchange for the price of the tour. Having a customer focus works for the reputation of the Cooperative, which in turn helps to build its customer base.

The quality management principle of *process approach* means that the processes are consistent, effective, and efficient. This reduces waste of resources. However, it has to be remembered, that the process approach should not overrun creative solutions or reduce the quality of customer service by complicating issues.

Lastly, in regards to quality and legal issues, the new Package Travel Directive or the European Commission (2015) is being processed into a law in Finland (Oikeusministeriö, 2016), and it has implications for the WGCÄ. The new law should benefit both the consumers and businesses in regards to, for example, liability issues and cancellation policies. The Association of Finnish Travel Agencies (2017) provides legal advice for its members, and joining the association may be useful for the Cooperative. Moreover, the WGCÄ has to be registered to the Finnish register of package travel agencies (Competition and Consumer Authority, 2014).

10.4. Sustainability principles of the Park & Wildlife Finland

As mentioned earlier, the WGCÄ partners with the P&WF. The agreement requires to cooperate as listed in the Table 5. The principles listed and defined in the table are also the backbone of the sustainability of the WGCÄ.

1. Support the preservation of valuable features at the sites and promote their protection Natural and cultural values are important factors in terms of attracting tourists. We inform visitors of the values of the site and their protection and encourage visitors to act responsibly. We develop services and direct the use of the sites, taking into account demand and the site characteristics. We mainly use existing routes and service structures. In construction, we also take account of local natural and cultural values. We ensure that tourism does not compromise natural or cultural values and we prevent any harmful impacts proactively.
2. Minimise the load on the environment We promote opportunities to travel to the destination on public transport with low emissions. We increase the duration of visitors' stay in the area. We operate with energy and material efficiency. We set a good example in environmental issues. We enable and encourage visitors to act in an environmentally friendly manner.
3. Strengthen local aspects Local knowledge, research information, experience and culture provide a starting point for delivering experiences. The guidance provided is of high quality, and operators know the area and local conditions well. We increase the appreciation of the site by means of high-quality tourist services. We cooperate and offer local residents and visitors the opportunity to take part in the management and development of the site.
4. Promote use of the sites to increase health and well-being We encourage visitors to engage in versatile natural and cultural experiences on their own and in guided groups. We ensure the safety of all sites and services. Our services promote equality. We enhance visitors' opportunities to increase their social, psychological and physical well-being. We promote local residents' recreation and improve living conditions in the area.
5. Promote growth and job creation in the local economy We offer visitors high-quality services based on the attraction of the site. We cooperate actively with other operators in the management of sites and the provision of services, with clearly defined roles and responsibilities. We provide easily accessible and interesting information on the sites and services in advance using various channels. We encourage visitors to stay longer in the area.
6. Communicate together the values and services of the site We are committed to the values and basic messages of the site. We communicate consistently and responsibly with different target groups both in Finland and abroad. We collect feedback from stakeholders in order to improve customer satisfaction and our activities. We organise training and cooperation events for operators in the area. We encourage operators to commit themselves to these principles of sustainable tourism.

Table 5. *The principles of sustainable tourism of the Park & Wildlife Finland. (Metsähallitus, 2016b)*

11. Financial projections

There are various sources for funding a new company in Finland, particularly for one that is aiming at the international market. The Finnish Centres for Economic Development, Transport and the Environment (ELY Centres) function under the Ministry of Economic Affairs and Employment (ELY–Keskus, 2013). The ELY Centres provide financing particularly for companies operating in rural areas. The source of the funds are the EU's rural development programmes. For covering the WGCÄ's start up costs, either financing from the Lapland ELY Centre or a bank loan is required. Third option is requiring capital investments from the members of the Cooperative.

Financial planning for a company without full time employees and with low fixed costs is dynamic and flexible. It is important, though, not to underestimate the marketing budget required for reaching the goals for the first years. Other than that, the budgets are rather flexible. Most of the important decisions in regards to higher single sums, for example, the members' wages and the CEO's salary (set in the projection at 50% of the year's tours' profits), are made in the general meeting of the Cooperative.

The locations and durations of the tours affect greatly the costs of the tours, and only a broad outline of their costs can be given in the financial projections. As described earlier in the business plan, the tours are developed by the wilderness guides, who also organise them. Just as the service development framework outlines the content of the tours, the tour pricing and cost sheets are frameworks for budgets.

Since this business plan is also a decision making tool, the plan is accompanied by a spreadsheet file for simulating different financial scenarios. The file also includes tour cost and pricing sheets for the six tours. The tour costs and pricing was discussed earlier in the section 8.2., referring to the Table 3 in it. For reference, the rest of the spreadsheet file's sheets can be found on the following pages (Tables 6–9). In addition, for clarification, the Table 10 summarises the differences of the tour examples and versions. The tables are commented in the following section of the business plan.

11.1. Notes on the spreadsheet file and the projections

The sheets include the start up costs (Table 6), the profit and loss model (Table 7), and the cash flow statement (Table 8). Other than the five year projection sheet (Table 9), the sheets refer to the first year in business.

Business registration	Units	Cost (w/o VAT)	Notes
Trade register		390.00€	Finnish Patent and Registration Office
Register of package travel agencies		150.00€	Finnish Competition and Consumer Authority
Subtotal		540.00€	
Promotion			
Visual identity and graphic design		900.00€	Offer from a professional graphic designer
Website hosting (year)		90.00€	Estimation
Business cards	180	112.90€	List price, KL–Digipaino
Leaflets	100	129.03€	List price, KL–Digipaino
Flyers	200	120.97€	List price, KL–Digipaino
Online advertisement		2 400.00€	
Subtotal		3 752.90€	
Programmes and partnerships			
Q1000 and Green Start		530.00€	
Park & Wildlife Finland		105.00€	Estimation, final sum based on usage
Subtotal		635.00€	
Total		4 927.90€	

Table 6. Start up costs.

	Places sold	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Example tour 1 (version 1)	4							4					
Example tour 1 (version 2)	2								2				
Example tour 2 (version 1)	4								4				
Example tour 2 (version 2)	2									2			
Example tour 3 (version 1)	4			4									
Example tour 3 (version 2)	2				2								
Total	18												
	Total												
Example tour 1 (version 1)	2 528.74€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	2 528.74€	0.00€	0.00€	0.00€	0.00€	0.00€
Example tour 1 (version 2)	1 439.22€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	1 439.22€	0.00€	0.00€	0.00€	0.00€
Example tour 2 (version 1)	2 348.15€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	2 348.15€	0.00€	0.00€	0.00€	0.00€
Example tour 2 (version 2)	1 285.34€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	1 285.34€	0.00€	0.00€	0.00€
Example tour 3 (version 1)	2 614.45€	0.00€	0.00€	2 614.45€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€
Example tour 3 (version 2)	1 542.08€	0.00€	0.00€	0.00€	1 542.08€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€
Gross profit	11 757.98€	0.00€	0.00€	2 614.45€	1 542.08€	0.00€	0.00€	2 528.74€	3 787.37€	1 285.34€	0.00€	0.00€	0.00€
	Total												
Business registration	540.00€	540.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€
Promotion (other than online)	1 352.90€	1 352.90€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€
Promotion (online ads)	2 400.00€	200.00€	200.00€	200.00€	200.00€	200.00€	200.00€	200.00€	200.00€	200.00€	200.00€	200.00€	200.00€
Programmes and partnerships	635.00€	635.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€
CEO's salary	5 878.99€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	5 878.99€
Interest expenses	185.00€	0.00€	0.00€	0.00€	0.00€	0.00€	105.00€	0.00€	0.00€	0.00€	0.00€	0.00€	80.00€
Total indirect costs	10 991.89€	2 727.90€	200.00€	200.00€	200.00€	200.00€	305.00€	200.00€	200.00€	200.00€	200.00€	200.00€	6 158.99€
Net profit or loss	766.08€												
Net profit margin	6.52%												

Table 7. Profit and loss model.

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year total
Beginning cash balance	0.00€	2 272.10€	2 072.10€	4 486.55€	5 828.63€	5 628.63€	4 073.63€	6 402.36€	9 989.73€	11 075.07€	10 875.07€	10 675.07€	
Cash receipts													
Example tour 1 (version 1)	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	2 528.74€	0.00€	0.00€	0.00€	0.00€	0.00€	2 528.74€
Example tour 1 (version 2)	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	1 439.22€	0.00€	0.00€	0.00€	0.00€	1 439.22€
Example tour 2 (version 1)	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	2 348.15€	0.00€	0.00€	0.00€	0.00€	2 348.15€
Example tour 2 (version 2)	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	1 285.34€	0.00€	0.00€	0.00€	1 285.34€
Example tour 3 (version 1)	0.00€	0.00€	2 614.45€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	2 614.45€
Example tour 3 (version 2)	0.00€	0.00€	0.00€	1 542.08€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	1 542.08€
Total cash available	0.00€	0.00€	2 614.45€	1 542.08€	0.00€	0.00€	2 528.74€	3 787.37€	1 285.34€	0.00€	0.00€	0.00€	11 757.98€
Business registration	540.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	540.00€
Promotion (other than online)	1 352.90€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	1 352.90€
Promotion (online)	200.00€	200.00€	200.00€	200.00€	200.00€	200.00€	200.00€	200.00€	200.00€	200.00€	200.00€	200.00€	2 400.00€
Programmes and partnerships	635.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	635.00€
CEO's salary	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	5 878.99€	5 878.99€
Interest and loan expenses	0.00€	0.00€	0.00€	0.00€	0.00€	105.00€	0.00€	0.00€	0.00€	0.00€	0.00€	80.00€	185.00€
Loan payment	0.00€	0.00€	0.00€	0.00€	0.00€	1 250.00€	0.00€	0.00€	0.00€	0.00€	0.00€	1 250.00€	2 500.00€
Total cash paid out	2 727.90€	200.00€	200.00€	200.00€	200.00€	1 555.00€	200.00€	200.00€	200.00€	200.00€	200.00€	7 408.99€	13 491.89€
Loan (received)	5 000.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	0.00€	5 000.00€
Ending cash balance	2 272.10€	2 072.10€	4 486.55€	5 828.63€	5 628.63€	4 073.63€	6 402.36€	9 989.73€	11 075.07€	10 875.07€	10 675.07€	3 266.08€	

Table 8. Cash flow statement.

	Year 1	Year 2	Year 3	Year 4	Year 5
Net sales					
Example tour 1 (version 1)	2 528.74€	4 341.91€	4 341.91€	5 210.29€	6 252.35€
Example tour 1 (version 2)	1 439.22€	5 133.80€	8 837.79€	10 605.35€	12 726.42€
Example tour 2 (version 1)	2 348.15€	4 064.00€	4 064.00€	4 876.80€	5 852.16€
Example tour 2 (version 2)	1 285.34€	4 826.79€	8 377.74€	10 053.29€	12 063.94€
Example tour 3 (version 1)	2 614.45€	4 470.48€	4 470.48€	5 364.58€	6 437.49€
Example tour 3 (version 2)	1 542.08€	5 339.51€	9 146.36€	10 975.63€	13 170.76€
Total	11 757.98€	28 176.49€	39 238.28€	47 085.94€	56 503.12€
Indirect costs					
Business registration	540.00€	0.00€	0.00€	0.00€	0.00€
Promotion (other than online ads)	1 352.90€	1 352.90€	1 352.90€	1 352.90€	1 352.90€
Promotion (online ads)	2 400.00€	2 880.00€	3 456.00€	4 147.20€	4 976.64€
Programmes and partnerships	635.00€	635.00€	635.00€	635.00€	635.00€
CEO's salary	5 878.99€	14 088.25€	19 619.14€	23 542.97€	28 251.56€
Interest expenses	185.00€	85.00€	0.00€	0.00€	0.00€
Total	10 991.89€	19 041.15€	25 063.04€	29 678.07€	35 216.11€
Net profit before taxes	766.08€	9 135.34€	14 175.24€	17 407.87€	21 287.02€
Taxes	153.22€	1 827.07€	2 835.05€	3 481.57€	4 257.40€
Net profit after taxes	612.87€	7 308.27€	11 340.19€	13 926.29€	17 029.62€
Net profit margin	5.58%	38.38%	45.25%	46.92%	48.36%
Return on sales	5.21%	25.94%	28.90%	29.58%	30.14%

Table 9. Five year projection.

Tour example and version	Example 1 (version 1)	Example 1 (version 2)	Example 2 (version 1)	Example 2 (version 2)	Example 3 (version 1)	Example 3 (version 2)
Type (mode of transport)	Paddling	Paddling	Hiking	Hiking	Skiing	Skiing
Duration (days on tour)	5	12	5	12	5	12
Gear included	Kayaks and safety gear	Kayaks and safety gear	Backpacks	Backpacks	Skis and pulkas	Skis and pulkas
Price per person	1 498.28€	2 974.39€	1 326.40€	2 656.36€	1 586.85€	3 186.96€

Table 10. Summary of the tour examples and versions.

The spreadsheet file's sheets refer to each other in a certain hierarchy, making the file more functional and powerful decision making tool. For example, changing the costs of a tour (in which column B affects the columns from C to F) has an effect all the way to the year end balance in the cash flow statement, automatically. In the places sold cells (B3 to B8) in the profit and loss model, the user of the spreadsheet can test how the number of participators affects the income. The profit and loss model sheet fetches different tour profits for different group sizes from the tour cost and pricing sheets. Due to the spreadsheet application's limit in nested IF statements (maximum three), only group sizes of 2, 4, or 6 can be used in the cells.

In the preset projection, the WGCÄ organises two paddling tours (example tour 1 in the Tables 7–9), two hiking tours (example tour 2), and two skiing tours (example tour 3). Each tour type has a five day version and a twelve day version, versions 1 and 2, respectively. Each tour is organised only once per year.

Assuming modest success in marketing, the shorter tours have each four out of six places sold and the longer versions two out of six places sold in the first year's projections (Table 7, "Places sold" column). A breakeven point can be reached with various combinations of sold places for different tours. Selling all six places, for example, on both of the paddling tours (version 1 and 2 of the example tour 1) and selling none to the others surpasses the breakeven point. The current first year projection is also close to the breakeven point, surpassing it by one sold place on a shorter tour.

The start up costs sheet (Table 6) includes items discussed in sections 8.3. (promotion) and 10.3. (programmes and partnerships). The business registration and package travel agency registration are mandatory one time costs for the Cooperative. The promotion costs are relatively high, but they are justifiable in a business model that relies heavily on successful promotion. Professional graphic design and visual identity are required for creating credible and attractive website and promotion material. The online advertisement budget is a rough estimate that depends on the current market conditions. For example, Facebook uses the budget given to it based on impressions, rather than as a bulk sum. For the first year, the promotion budget is roughly 20% of the year's projected total tour profits.

The P&WF partnership is paid per year, and the price depends on the usage of its infrastructure. It is not certain that the infrastructure is used, but the partnership is signed nevertheless for promotion and other cooperation. The quality and sustainability programmes' coaching may be required to be done yearly, if the Cooperative grows in members.

With the current projection, the WGCÄ starts by loaning funds for the start up costs (Table 6, estimated to be 4927.90€) and ends the first year with sufficient funds for the next year's costs after paying half of the loan back, including interests and other loan costs. This is shown in the cash flow statement (Table 8). The loan costs roughly 270€ with a two year, biannual payback plan (Osuuspankki, 2017). The cost includes an interest rate of 4% and the handling fees. Start up funding from the regional ELY Centre is a better option than a loan, but receiving the funds is uncertain, so the projection assumes a bank loan is taken.

The second year in the five year projection (Table 9) shows how the business grows by selling six out of six places to each of the shorter tours (versions 1) and four out of six to the longer ones (versions 2). The projection for the third year assumes every place sold for each of the six tours.

Assuming the business is up and running after the third year, it is likely, that there are more than six tours and more than seven members in the Cooperative. If the costs are kept in check, the plan is increasingly profitable with more tours and with more places sold for each tour. Increased profitability would allow higher wages for the guides and more attractive, lower prices for the tours. The fourth and fifth year projection assumes an increase 20% growth in sales from the previous year. Moreover, the online promotion budget is increased every year by 20%.

12. Business expansion and excursion options

Operating tours in Sweden is convenient for the WGCÄ from the day one, but an eye should be kept on expanding to Russia and other neighbouring countries. Norway is culturally close to Finland and its natural environment offers excellent possibilities for operating tours. Despite the plan being to operate tours mostly in the northern Finland, an open mind should be kept for utilising also the southern Finland. The Finnish Lakeland consists of thousands of lakes and many meandering rivers, and seemingly endless forests can be found in the south as well. Basically, the WGCÄ can expand by having more wilderness guide members, who organise tours where they can best utilise their own experience and expertise.

Further out in the future, new source markets can be considered. The Chinese e–commerce company Alibaba's Alitrip started collaborating with the Finnish flag airline carrier Finnair (Passoja 2016). In the beginning, the Alitrip plans to fly in thousands of Chinese tourists for four to five night trips to the Finnish Lapland. If the collaboration is successful and the already large Chinese market continuous to grow, there is potential for the WGCÄ to operate tours also for the visitors from China. However, intercontinental air travel is even worse for the climate change than continental air travel.

In addition to expanding the operation areas and considering new markets, the WGCÄ can take part in sustainability consulting. Sustainable tourism management has gathered interest to certain extent in the Finnish tourism industry, but practical business applications seem superficial. The WGCÄ is likely to gather valuable knowledge about applying the theory of sustainable tourism management in practice. The gathered knowledge may be of interest for other businesses as well. Other options for business to business service sales, such as rehabilitation tours, should be considered as well.

The Finnish network of wilderness and nature routes is relatively scattered, especially when it comes to finding the routes online and marketing them. The Visit Finland's Outdoors Finland (2016) project gathers the routes to the project's website. Currently the project covers only some of the southern regions of Finland. If the project expands to the northern Finland, collaboration with the project is possible. Exemplary collaboration will not go unnoticed in the relatively small tourism industry of Finland.

In addition to the guided tours, the WGCÄ could create self–guided tours based on the guided ones. In self–guided tours, the tourists are provided with the accommodation for the first and last night of their stay, and with route descriptions and maps required for the tour. If needed, the gear, such as canoes or kayaks, are included as well. The addition of self–guided tours to the selection would serve also the tourists whose holiday expenditure is closer to the target markets' averages, but it would possibly reduce interest towards the guided tours due to the competitive price. The self–guided tours could be sold under a different brand name.

Lastly, the marketing and other overhead or fixed costs of the WGCÄ do not grow significantly by operating more tours. In other words, the costs and the revenues are not in a linear relationship. Therefore, as mentioned, it is sensible to keep an open mind for having more wilderness guide members operating more tours, as in taking advantage of scalability of the business plan.

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