BUSINESS PLAN

ABC – STUDENT HOMES CLEANING SERVICES

April, 2015

Contents

MISSION AND VISION

Business Name and Address: ABC

Proprietor's Name and Address: XYZ

Business Form: Private Entity

Business Activity: Student Cleaning Services

Vision and Mission statement:

ABC **Mission** is to help busy students keep their accommodation clean and tidy.

ABC **Vision** is to build a chain of branch offices around UK biggest universities offering affordable cleaning services to students.

EXTERNAL ANALYSIS

PEST ANALYSIS

For the external analysis, we've chosen the PEST analysis model as most comprehensive way of analyzing the external environment.

From the **Political** point of view, there are no Governmental policies regarding the cleaning industry. The Government does not have established rules who can provide cleaning services. The main Governmental involvement is around the usage of certain cleaning products as well as insurance & disposal of waste. Our company will be using eco-friendly products making minimum environmental pollution.

From **Economic** Point of view, students are not big income holders, meaning that they are not willing to pay high prices for cleaning services. In addition, UK is still recovering from the recent economic recession. Students are directly affected by the recession – lower employment possibilities or lower disposable income from their parents. However, the demand for cleaning is perceived as a necessity and as such it is being less subject to the economic downturn than other industries.

From **Social** point of view, cleaning is not perceived as vital activity by students. Students with high time pressure deadlines are most likely to use cleaning services. Another social trend (supported by the media) is the healthy living which encourages more frequent cleaning.

From **Technological** point of view, cleaning industry is becoming faster and more efficient as the technology advances in domestic appliances.

RATIONALE FOR LAUNCHING THE BUSINESS

As the owner of the business is also a student in University of Bedfordshire, he is able to see the need for this service. After talking with few colleagues (mostly males), it become obvious that students are willing to pay for this kind of services.

After making this business plan it become obvious that this could become a profitable business.

INDUSTRY ANALYSIS

The cleaning industry is a £4.7bn industry (Office of National Statistics, 2012). The industry is consisted of home or office cleaning, carpet cleaning, dry-cleaning, laundries, industrial waste disposal, etc.
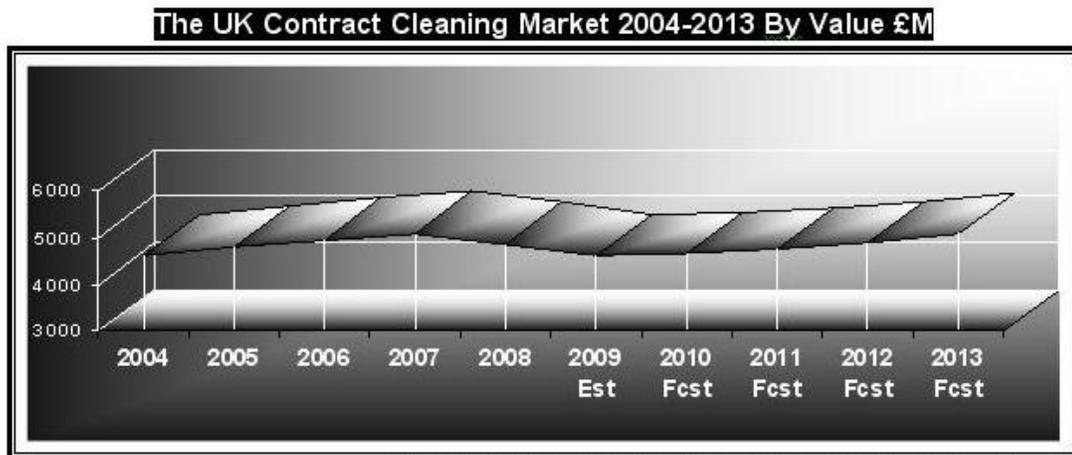
Chart 1. The UK contract Cleaning Market

As it can be seen on the chart above, the contract cleaning is expected to maintain and slowly grow its position toward £5bn industry.

There are several long-term benefits of the cleaning industry (UK Cleaning Industry Report 2012):

1. **Can't be offshored** – this has to be done within the people that live in UK. Employees living in UK, spend their salaries in UK, supporting the growth within entire UK economy.

2. **Offers entry-level employment** – as cleaning does not require any previous academic knowledge or skills, it is easily accessible for less qualified people. This can help people that are dependent on governmental benefits to get a job and start progressing in their career.

3. **Reduced the cost of healthcare** – According to the same report, the infections cots the NHS an estimate £1 billion per year, and with a proper cleaning the infections can be reduced on the long run. The introduction of one new cleaner into a hospital ward can reduce microbial contamination and achieve savings of between £30,000 and £70,000 (UK Cleaning Industry Report 2012).

4. **Reduced employee absence** – According to Confederation of British Industry, UK employers lose over £14bn each year due to employee sick leave (Confederation of British Industry). This can be dramatically reduced with regularly cleaned offices, desks and communal rooms.

According to University of WarWick sub-sector analysis here are the key facts for cleaning industry:

- The UK market for contract cleaning is estimated to be £5.6 billion.

- There are around 448,400 people working in the industry in just over 32,000 companies.

- Migrant workers make up 37% of the English cleaning workforce.

- 86% of all cleaning companies have 10 or less employees.

- 1% of companies have 200 plus employees and provide work for approximately half of all cleaning employees.

- 70% of the workforce has attained a below NVQ Level 2 qualification, 13% NVQ level 2 and 17% NVQ level 3 and above.

From this we can conclude that from the half million employee in cleaning industry, almost 200.000 are migrant workers. The majority of employees have very low academic qualification. The industry is mainly small companies with 10 or less employees and around 300 big companies with above 200 employees.

If we further analyze the workforce in the cleaning industry, we should look at the age structure of the work force.
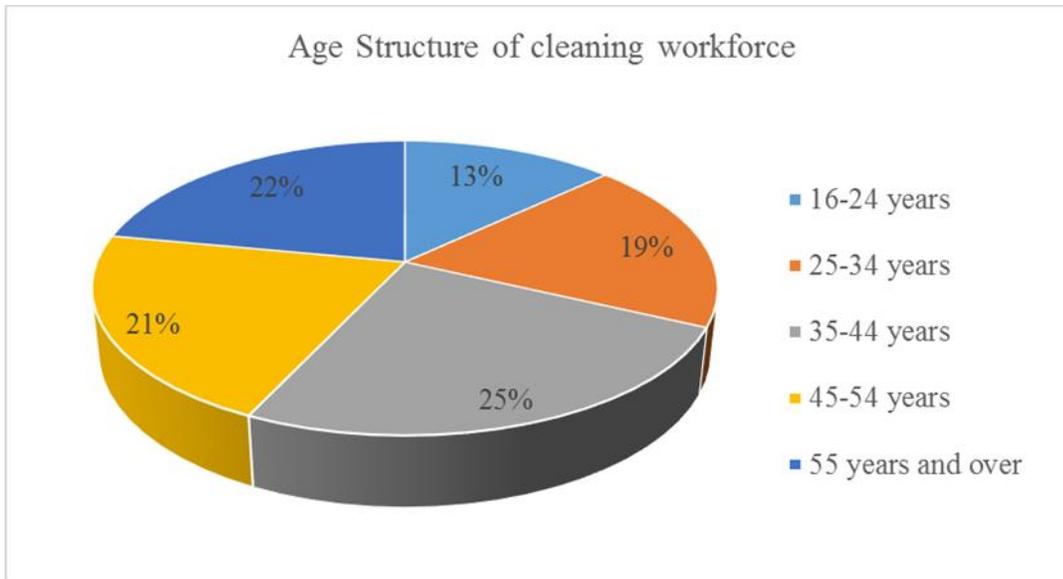
Chart 2. Age Structure of cleaning workforce

As it can be seen in the chart above most employees are between 35-44 years (25%), followed by 55 years and above (22%) and 45-54 years (21%)

If we look at the geographical distribution of the cleaning industry, most of the employees are in London (24.1%) followed by South East (14.1%). The table below give a more detailed view of the geographical distribution of the cleaning services.

Region	No. of Employees	Percentage
East Midlands	22,000	4.8%
East of England	45,800	10.0%
London	110,200	**24.1%**
North East	16,700	3.7%
North West	47,100	10.3%
South East	64,600	**14.1%**
South West	27,700	6.1%
West Midlands	24,800	5.4%
Yorkshire and the Humber	24,100	5.3%
Northern Ireland	9,100	2.0%
Scotland	50,900	11.1%
Wales	14,200	3.1%
Total	**457,200**	**100.0%**
Source: University of WarWick sub-sector analysis		

Table 1. Geographical distribution of the cleaning industry

MARKET SIZE AND GROWTH

The main market of ABC cleaning services would be students enrolled at University of Bedfordshire. According to statistics, University of Bedfordshire has around 24.000 students which makes the primary and initial market of ABC.

On the long term, ABC will open branch offices near biggest universities in UK like Birmingham University (around 29.000 students), Oxford University (around 22.000 students), Cambridge University (around 19.000 students), Hertfordshire University (around 25.000 students), etc. As it can be seen in Appendix 1, the top 100 Universities in UK have above 10.000 students making a total of 2.3 million students.

COMPETITOR ANALYSIS

From the initial screening of the cleaning services industry around University of Bedfordshire, several competitors were identified. From Google Maps (see image below), we've identified around 55 companies that are in the cleaning industry. The complete list of identified companies are presented in Appendix 2.
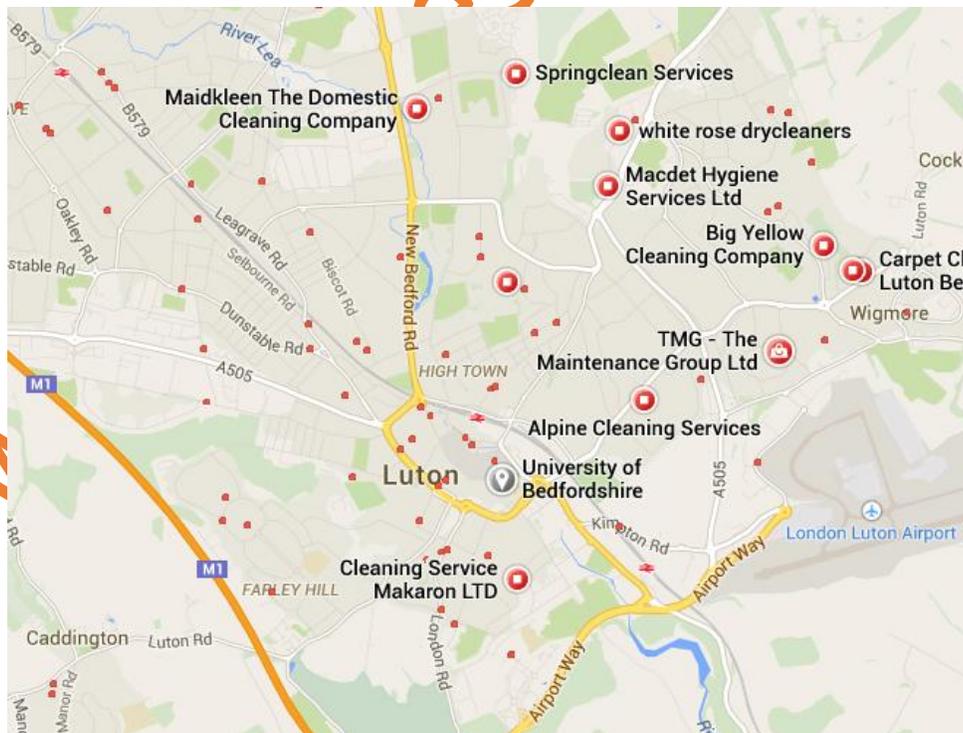
Chart 3. Google Maps view of Cleaning Service providers

From the identified companies, we've break them into several categories in order to see what kind of services they are offering. From the 55 companies the majority are general cleaning (47%), followed by dry cleaning (16%), carpet cleaning (13%) and windows cleaning (11%).

Service	No of companies	Percentage
General Cleaning	26	47%
Dry Cleaning	9	16%
Carpet Cleaning	7	13%
Windows cleaning	6	11%
Laundry	3	5%
Oven Cleaning	2	4%
Ironing	1	2%
Chimney Cleaning	1	2%
Total	**55**	**100%**

Table 2. Cleaning Service Providers per type of services

During the competitor analysis as main weakness was identified their limited online presence. Only few companies had a web site, or any other online presence. Most of the others were found only on listings like yellow pages.

INTERNAL ANALYSIS

SWOT ANALYSIS

ABC will start working with only one employee – the owner. As it is a start-up and there are limited resources, the owner will be working as a full time cleaner, and in spare time will do the business/administration section. In addition, there is some extra spare time during the period of May-September as most of the students are on summer holiday, so the owner has time to catch up with papyrology, administration and promotional preparation activities. Having said that, the limited capacity of the company is considered as **weaknesses**. The strategy to overcome this weakness is to employee another full time person that will reduce the workload from the owner. This is happen September 2016 and is anticipated in the financial calculations.

Another **weakness** is the new position on the market. As a new company, ABC does not have a portfolio or list of success stories to show to potential clients. This will make more difficult to attract new customers. Also the owner does not have previous management or

staffing experience or related industry specific knowledge. This can be only overcome through time and by highly targeted marketing and specific sales promotion

As a **strength** is considered the fact that ABC will have a full time employee from the start. Many of the competitors work with part-time employees, and therefore not always can guarantee the commitment of the employee. ABC can guarantee high quality service, as it is in the interest of the owner to get more referrals.

Another **strength** is that the owner, XYZ is also a student, and he knows perfectly his target needs, knows how to approach them, and how to facilitate the market penetration stage.

As an **opportunity** we can consider the fact that if this business model went profitable at University of Bedfordshire area, the same model can be copied around other bigger universities.

Additionally, we can consider that after the downfall of the economy a growth is expected that will encourage more employment and more people would need cleaning services.

Another **opportunity** is the changes in technology that makes improvement in the cleaning tools improving the efficiency and effectiveness of the entire industry.

As any start-up, the major **threads** are the entrance of new competitors, the lack of experienced staff, and the barriers to entry on the market (loyalty of customers to the existing cleaning service providers). But in addition, a major thread is the technology advancement. With the introduction on iRobot vacuum cleaner and similar automatic cleaning devices, this can shrink the market.

To summarize here are the Strengths, Weaknesses, Opportunities and Threads.

SWOT Analysis	
Strengths	**Weaknesses**
• Full time employees • Good understanding of the target market	• Limited initial capacity of the company • New position on the market • No previous management, staffing experience or related industry specific knowledge

Opportunities	Threads
• Possibility to implement the same model on other student intensive areas (other university campuses) • The economy is expected to grow • Technology makes cleaning industry more efficient and effective	• Entrance of new competitors • Lack of experience by the stuff • Loyalty within the existing market (not willing to switch) • Technology is automating the cleaning appliances, shrinking the industry

Chart 4. SWOT Analysis

ADVERTISING AND PROMOTION STRATEGY

SEGMENTATION

One way of dividing the cleaning market is by the service they need. According to the The cleaning industry can be divided by the service they provide: General Cleaning, Dry Cleaning, Carpet Cleaning, Windows cleaning, Laundry, Oven Cleaning, Ironing, Chimney Cleaning etc. Within this segmentation ABC will be offering General cleaning services.

Another segmentation of the market is by occupation, where the market can be divided by Employed, Unemployed, Students, and retired. From this segmentation, Quick Scan want to focus especially on Students.

TARGETING

As identified in the segmentation stage, Quick Scan want to target students that are leaving in Luton, specifically in the area around University of Bedfordshire, that have a busy schedule and have a need of cleaning services.

POSITIONING

Quick Scan want to position itself to the targeted segment as stable and confident partner for cleaning services. The focus will not be on premium prices or cheap prices, but rather on long-term relationship building. Quick Scan wants to create a brand awareness, and long term satisfied clients – that lead to repetitive orders, and long term-stability.

PROMOTION

For the first year, ABC will have an objective to penetrate the cleaning market in Luton area. This will be done through both online and offline marketing and advertising.

During the competition analysis, it was noted that only few have a web site or any form of online presence. This opportunity will be captured by ABC we will have a complete online coverage – starting from a professional web site, to Social media accounts (Facebook, Tweeter, LinkedIn, etc.), as well as tools for engaging potential prospects (mailing lists, subscriptions, specific online promotions, etc.).

From the offline marketing ABC will create promotional leaflets that will be distributed around student dormitories and areas where students are predominantly.

Also at the beginning it will offer several discount coupons in order to invoke trial of services.

PRICING STRATEGY

ABC will offer a competitive price model for its customers. The pricing model is per room and is £10 per room. Currently the competitors are charging per hour, so this new model can intrigue new trials by the potential customers. As students don't have a lot of rooms they need fixed price per room, rather than per hour rate.

In addition, ABC will offer pricing promotions, during September when the University year starts, as well as promotions for loyal and repetitive customers.

FINANCIAL PLAN

For the financial plan, a detailed financial model was created in order to see the profitability of ABC.

For the successfully starting of the business, the owner will borrow from his family £10.000 which is expected to be returned within the first 2 years of operations.

SALES FORECAST

ABC will start offering its services from September. This is due to the fact that its main target, students, are starting with the university year.

The main assumptions made in the sales forecast are: a) the cleaner can cover 16 rooms per day, or 30 min per room. 2) The company will charge £10 per room. This makes a monthly revenue of £3.520. For 2015 only 4 months are taken into consideration (Sept-Dec). For 2016, revenues are counted for the period January – May, till end of university year. Also in 2016, from September ABC will have another employee doubling its capacity. For 2017, there are no additional changes. Revenues per month for 2015, 2016 and 2017 are presented in Appendix 3.

| Revenue | 2015 | 2016 | 2017 | 2015 | | | | | | | | | | | |
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
cleaning services	£14,080	£45,760	£63,360	£0	£0	£0	£0	£0	£0	£0	£0	£3,520	£3,520	£3,520	£3,520
Total Revenue	**£14,080**	**£45,760**	**£63,360**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**£3,520**	**£3,520**	**£3,520**	**£3,520**

Table 3. 3-year refenue forecast with monthly presentation of 2015

DIRECT COSTS AND CONTRIBUTION MARGIN

In the direct costs ABC has a cost for Detergents and cleaning materials (£2 per room). In addition, the direct salaries for the cleaners - the first cleaner starts working from July 2015, while the second one starts from September 2016. Both of them will be hired as full time with £6.2 per hour.

The Contribution Margin is the deduction of the total direct costs and total direct salaries from the revenue.

	2015	2016	2017	2015											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Direct costs															
Detergents and cleaning materials	**-£2,816**	**-£9,152**	**-£12,672**	£0	£0	£0	£0	£0	£0	£0	£0	-£704	-£704	-£704	-£704
Total Direct cost	**-£2,816**	**-£9,152**	**-£12,672**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**-£704**	**-£704**	**-£704**	**-£704**
Direct Personnel															
Full Time Cleaner (July 2015)	**-£6,546**	**-£13,092**	**-£13,092**	£0	£0	£0	£0	£0	£0	-£1,091	-£1,091	-£1,091	-£1,091	-£1,091	-£1,091
Full time Cleaner (Sept 2016)	**£0**	**-£4,364**	**-£13,092**	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Total direct Salaries	**-£6,546**	**-£17,456**	**-£26,184**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**-£1,091**	**-£1,091**	**-£1,091**	**-£1,091**	**-£1,091**	**-£1,091**
Contribution margin	**£4,718**	**£19,152**	**£24,504**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**-£1,091**	**-£1,091**	**£1,725**	**£1,725**	**£1,725**	**£1,725**

Table 4. 3-year direct cost and contribution margin calculation with monthly presentation of 2015

INDIRECT EXPENSES

In addition to the direct costs, Quick Scan has identified the following indirect costs.

Indirect Expenses	2015	2016	2017
Marketing and promotion	-£400	-£800	-£800
Office supplies	-£250	-£500	-£500
Business insurance	-£1,800	-£3,600	-£3,600
Mobile subscription	-£180	-£360	-£360
Rent	-£3,000	-£6,000	-£6,000
Vehicle - fuel	-£600	-£1,200	-£1,200
Total Indirect Expenses	-£6,230	-£12,460	-£12,460

Table 5. 3-year indirect cost

As it can be seen the 2015, the costs are half from 2016 and 2017, as the company starts working July 2015.

FIXED ASSETS

In order to generate the pro forma profit and loss statement we need to determine the depreciation. ABC has identified several fixed assets and with a depreciation time of 60 months, the annual depreciation is £489.96. For 2015 is half as the company starts in July 2015.

Fixed assets	2015	2016	2017
Desktop Computer	-£300	£0	£0
Office desks	-£50	£0	£0
Printer	-£100	£0	£0
Cleaning tools and equipment	-£2,000	£0	£0
Total Fixed assets	**-£2,450**	**£0**	**£0**
Depreciation time (in months)	60		
Depreciation per month	£40.8		
Annual depreciation	£244.98	£489.96	£489.96

Table 6. ABC Fixed assets

FORECAST INCOME STATEMENT

As it can be seen from this statement, ABC will working with loses the first year (-£1.757), but the second year is becoming profitable (£4.962).

Forecast Income Statement	2015	2016	2017
Sales forecast			
Cleaning services	£14,080	£45,760	£63,360
Total Sales	**£14,080**	**£45,760**	**£63,360**
Costs			
Direct Cost	-£2,816	-£9,152	-£12,672
Direct Personnel cost	-£6,546	-£17,456	-£26,184
Total Direct cost	**-£9,362**	**-£26,608**	**-£38,856**
Gross Margin	**£4,718**	**£19,152**	**£24,504**
Indirect Cost			
Marketing and promotion	-£400	-£800	-£800
Cell Phone	-£180	-£360	-£360
Office Supplies	-£250	-£500	-£500
Insurance	-£1,800	-£3,600	-£3,600
Rent	-£3,000	-£6,000	-£6,000
Vehicle fuel	-£600	-£1,200	-£1,200
Total Indirect Cost	-£6,230	-£12,460	-£12,460
Earning before tax (EBITDA)	-£1,512	£6,692	£12,044
Depreciation	-£245	-£490	-£490
Earning before tax (EBIT)	-£1,757	£6,202	£11,554
Interest	£0	£0	£0
Profit EBT	-£1,757	£6,202	£11,554
Taxes	£0	-£1,240	-£2,311
Profit after tax	-£1,757	£4,962	£9,243

Table 7. 3-year forecasted income statement

PROJECTED CASH FLOW STATEMENT

The cash flow is divided in 3 sections.

The **cash flow from operations** is calculated by returning the depreciation and tax to the Profit after tax. In other words it is the EBITDA.

The **cash flow from investment** is the investment in fixed assets that ABC is making the first year in order to have successful operations.

ABC owner will borrow money from family (£10.000) so there is no cash flow from financial activities. To money will be returned during the second year of operations.

Projected Cash Flow Statement	2015	2016	2017
Cash flow from operations	-£1,512	£6,692	£12,044
Cash flow from investments	-£2,450	£0	£0
Cash flow from financing activities	£0	£0	£0
Total cash flow	-£3,962	£6,692	£12,044
Cash beginning of period	£10,000	£6,038	£12,730
Cash end of period	£6,038	£12,730	£24,774

Table 8. Projected Cash Flow statement

The per month cash flow is presented in Appendix .4

SENSIBILITY ANALYSIS

In order to see how this business plan will conform to sensibility analysis, we've tried 2 additional scenarios. If the business works with 80% of the expected capacity and planned costs, the company would still be able to return its borrowing during the second year and be profitable. The same will happen if all the costs and revenue grow for 20%.

Sensitivity	80%			100%			120%		
Pro Forma Profit and Loss	2015	2016	2017	2015	2016	2017	2015	2016	2017
Sales forecast									
Cleaning rooms	£11,264	£36,608	£50,688	£14,080	£45,760	£63,360	£16,896	£54,912	£76,032
Total Sales	**£11,264**	**£36,608**	**£50,688**	**£14,080**	**£45,760**	**£63,360**	**£16,896**	**£54,912**	**£76,032**
Costs									
Direct Cost	-£2,252.80	-£7,321.60	-£10,137.60	-£2,816	-£9,152	-£12,672	-£3,379.20	-£10,982.40	-£15,206.40
Direct Personnel cost	-£5,236.80	-£13,964.80	-£20,947.20	-£6,546	-£17,456	-£26,184	-£7,855.20	-£20,947.20	-£31,420.80

Total Direct cost	-£7,490	-£21,286	-£31,085	-£9,362	-£26,608	-£38,856	-£11,234	-£31,930	-£46,627
Gross Margin	£3,774	£15,322	£19,603	£4,718	£19,152	£24,504	£5,662	£22,982	£29,405
Indirect Cost									
Marketing and promotion	-£320	-£640	-£640	-£400	-£800	-£800	-£480	-£960	-£960
Cell Phone	-£144	-£288	-£288	-£180	-£360	-£360	-£216	-£432	-£432
Office Supplies	-£200	-£400	-£400	-£250	-£500	-£500	-£300	-£600	-£600
Insurance	-£1,440	-£2,880	-£2,880	-£1,800	-£3,600	-£3,600	-£2,160	-£4,320	-£4,320
Rent	-£2,400	-£4,800	-£4,800	-£3,000	-£6,000	-£6,000	-£3,600	-£7,200	-£7,200
Vehicle fuel	-£480	-£960	-£960	-£600	-£1,200	-£1,200	-£720	-£1,440	-£1,440
Total Indirect Cost	-£4,984	-£9,968	-£9,968	-£6,230	-£12,460	-£12,460	-£7,476	-£14,952	-£14,952
Earning before tax (EBITDA)	-£1,210	£5,354	£9,635	-£1,512	£6,692	£12,044	-£1,814	£8,030	£14,453
Depreciation	-£392	-£392	-£235	-£245	-£490	-£490	-£294	-£588	-£588
Earning before tax (EBIT)	-£1,602	£4,962	£9,400	-£1,757	£6,202	£11,554	-£2,108	£7,442	£13,865
Interest	£0	£0	£0	£0	£0	£0	£0	£0	£0
Profit EBT	-£1,602	£4,962	£9,400	-£1,757	£6,202	£11,554	-£2,108	£7,442	£13,865
Taxes	£0	-£992	-£1,849	£0	-£1,240	-£2,311	£0	-£1,488	-£2,773
Profit after tax	-£1,602	£3,969	£7,551	-£1,757	£4,962	£9,243	-£2,108	£5,954	£11,092

LONG TERM STRATEGY

ABC will have a primary focus on establishing a profitable company in the geographical area of University of Bedfordshire. After the company will become a strong brand in this area and industry, ABC will start opening additional offices near other bigger universities in UK. It will use the knowledge and experience obtained from the first office in order to ensure efficient new offices that will be even more profitable. The long term strategy is to build up many independent small and flexible cleaning services around universities throughout UK with main focus on students.

REFERENCES

Contract Cleaning Market Research & Analysis – UK 2009-2013, available at:
http://www.marketresearchreports.co.uk/Contract-Cleaning-Market-Size.htm

Office of National Statistics, 2012, available at
http://www.franchisedirect.co.uk/information/cleaningfranchises/ukcleaningindustryreport2012/61/1507/#ref1

Report by Confederation of British Industry, available at:
http://www.cbi.org.uk/media/2150120/cbi-pfizer_absence___workplace_health_2013.pdf

UK Cleaning Industry Report 2012, available at:
http://www.franchisedirect.co.uk/information/cleaningfranchises/ukcleaningindustryreport2012/61/1507/

University of Bedfordshire web site: http://www.beds.ac.uk/about-us/our-university

University of WarWick sub-sector analysis, available at:
http://www2.warwick.ac.uk/fac/soc/ier/ngrf/lmifuturetrends/sectorscovered/propertyandfacilities/sectorinfo/subsectors/

Some parts of the business plan have been modified/removed due to confidentiality.

APPENDIX 1. LIST OF UNIVERSITIES IN UK AND NUMBER OF STUDENTS

Rank	Institution	Total students
1	Open University	168,215
-	*University of London*	132,325
2	University of Manchester	38,480
3	University of Nottingham	35,540
4	Sheffield Hallam University	34,720
5	Manchester Metropolitan University	32,465
6	University of South Wales	31,127
7	University of Leeds	30,385
8	University of Central Lancashire	32,040
9	University of Edinburgh	27,690
10	University of Plymouth	28,625
11	University of Birmingham	30,700
12	Coventry University	27,270
13	University of the West of England	27,430
14	Cardiff University	28,540
15	Northumbria University	27,815
16	Teesside University	28,040
17	Leeds Beckett University	27,985
18	Nottingham Trent University	27,930
19	University of Warwick	27,440
20	University of Hertfordshire	25, 130
21	University of Ulster	26,570
22	King's College London	27,290
23	University of Greenwich	26,445
24	University of Glasgow	26,395
25	Kingston University	26,181
26	University of Sheffield	25,965
27	University of Oxford	25,670
28	University College London	26,275
29	Liverpool John Moores University	24,455
30	University of Southampton	24,135

Rank	Institution	Total students
31	University of Portsmouth	23,830
32	Bangor University	23,545
33	Middlesex University	23,540
34	London Metropolitan University	23,485
35	Birmingham City University	23,440
36	London South Bank University	23,350
37	University of Hull	23,315
38	University of East London	23,225
39	Queen's University Belfast	22,990
40	Edge Hill University	22,350
41	University of Huddersfield	22,340
42	University of the Arts London	22,315
43	University of Bedfordshire	22,275
44	University of Brighton	22,075
45	De Montfort University	21,975
46	University of Liverpool	21,875
47	Staffordshire University	21,760
48	University of Salford	21,755
49	Anglia Ruskin University	21,605
50	University of Wolverhampton	21,510
51	University of Westminster	21,500
52	University of Newcastle	21,055
53	University of Kent	20,310
54	University of Cambridge	19,385
55	University of Strathclyde	19,870
56	Swansea University	19,790
57	Bournemouth University	19,750
58	Birkbeck College[b]	19,580
59	City University	19,340
60	University of Bristol	19,470
61	Canterbury Christ Church University	19,105
62	University of Exeter	18,720
63	University of Derby	18,495
64	Oxford Brookes University	18,425
65	University of East Anglia	17,610
66	University of York	17,405
67	University of Sunderland	17,380
68	University of Leicester	17,055

Rank	Institution	Total students
69	University of Dundee	16,585
70	University of Durham	16,570
71	Loughborough University	16,195
72	Glasgow Caledonian University	16,120
73	Imperial College London	16,000
74	Brunel University	15,885
75	Aberystwyth University	15,605
76	University of Aberdeen	15,515
77	University of Chester	15,215
78	University of Essex	15,215
79	University of Bath	15,135
80	University of Lincoln	15,130
81	University of Surrey	15,055
82	Queen Mary, University of London	14,860
83	University of the West of Scotland	14,845
84	Southampton Solent University	14,750
85	University of Northampton	14,605
86	University of Bradford	14,210
87	Edinburgh Napier University	14,060
88	University of Reading	13,505
89	University of Sussex	13,130
90	Cardiff Metropolitan University	13,105
91	University of Lancaster	13,075
92	Robert Gordon University	12,700
93	University of West London	12,400
94	University College Birmingham	11,275
95	University of Stirling	11,120
96	Heriot-Watt University	10,870
97	University of Cumbria	10,710
98	University of Worcester	10,695
99	University of Keele	10,655
100	Aston University	10,200

APPENDIX 2. LIST OF CLEANING COMPANIES AROUND UNIVERSITY OF BEDFORDSHIRE

No	Company Name	Services
1	Macdet Hygiene Services Ltd	general cleaning
2	Top Studio	dry cleaning
3	Express Dry Cleaners	dry cleaning
4	Easy Lifestyles	general cleaning
5	Roy's Cleaning Services Ltd	Windows cleaning
6	I&M Cleaner Services	general cleaning
7	CPM Cleanong Services	carpet cleaning
8	Clean World	laundry service
9	Daisy Fresh Clean	general cleaning
10	Advance Dry Clean	dry cleaning
11	Local Ironing	ironing service
12	SkyClean UK Ltd.	general cleaning
13	Litle princess ironing and dry clean	dry cleaning
14	A Helping Hand Cleaning	general cleaning
15	Commercial Window Cleaner Luton	Windows cleaning
16	HCA Consultants Ltd	general cleaning
17	Alban Carpet Cleaners	carpet cleaning
18	pbs window cleaners	Windows cleaning
19	Mad Cleaners Ltd	carpet cleaning
20	Stich & Clean	dry cleaning
21	Cleaning Service Makaron LTD	general cleaning
22	Master Cleaning Services	carpet cleaning
23	Alpine Cleaning Services	general cleaning
24	Pure Cleaning & Maintenance	general cleaning
25	Bizzy Lizzy	general cleaning
26	Expert Dry Cleaners	dry cleaning
27	Starwash Laundrette	laundry service
28	KSBB Cleaning Services	general cleaning
29	Marks Window Cleaning Service	Windows cleaning
30	Macdt Hygiene Services Ltd	general cleaning
31	White rose drycleaners	dry cleaning
32	Johnsons Dry Cleaners UK Ltd	dry cleaning
33	Afordable Cleaning Service	laundry service
34	Cleanwell Enterprises	general cleaning
35	Del s Angels	general cleaning
36	Senior Care	general cleaning
37	CookerClean Oven Cleaning	Oven cleaning

38	Big Yellow Cleaning Company	carpet cleaning
39	Skymaster Cleancare	carpet cleaning
40	Carpet Cleaning Luton Bedfordshire	carpet cleaning
41	Aqua Cleaning Services	general cleaning
42	Springclean Services	general cleaning
43	Clean me now	Windows cleaning
44	Easy Dust IT	general cleaning
45	D & D Cleaning Services	Windows cleaning
46	Domestic Bliss	general cleaning
47	Aa Salvage	general cleaning
48	P J H Cleasning Services	general cleaning
49	Town Tub	dry cleaning
50	Frosts Sweeps	Chimney Sweep
51	D C Cleaning	general cleaning
52	Deep Kleen	general cleaning
53	Unique Oven Cleaning	Oven cleaning
54	Lucille Cleaning and Maintanance	general cleaning
55	Maid2Clean	general cleaning

APPENDIX 3 REVENUES PER MONTH FOR 2015, 2016 AND 2017

Revenue	2015	2016	2017	2015											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Cleaning rooms	£14,080	£45,760	£63,360	£0	£0	£0	£0	£0	£0	£0	£0	£3,520	£3,520	£3,520	£3,520
Total Revenue	**£14,080**	**£45,760**	**£63,360**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**£3,520**	**£3,520**	**£3,520**	**£3,520**

Revenue	2015	2016	2017	2016											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Cleaning rooms	£14,080	£45,760	£63,360	£3,520	£3,520	£3,520	£3,520	£3,520	£0	£0	£0	£7,040	£7,040	£7,040	£7,040
Total Revenue	**£14,080**	**£45,760**	**£63,360**	**£3,520**	**£3,520**	**£3,520**	**£3,520**	**£3,520**	**£0**	**£0**	**£0**	**£7,040**	**£7,040**	**£7,040**	**£7,040**

Revenue	2015	2016	2017	2017											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Cleaning rooms	£14,080	£45,760	£63,360	£7,040	£7,040	£7,040	£7,040	£7,040	£0	£0	£0	£7,040	£7,040	£7,040	£7,040
Total Revenue	**£14,080**	**£45,760**	**£63,360**	**£7,040**	**£7,040**	**£7,040**	**£7,040**	**£7,040**	**£0**	**£0**	**£0**	**£7,040**	**£7,040**	**£7,040**	**£7,040**

APPENDIX 4. CASH FLOW PER MONTH FOR 2015

										2015					
Cash flow statement	2015	2016	2017	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Earning after tax	-£1,757	£4,962	£9,243	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	-£2,170.17	-£2,170.17	£645.83	£645.83	£645.83	£645.83
Depreciations	£245	£490	£490	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£40.83	£40.83	£40.83	£40.83	£40.83	£40.83
Interest	£0	£0	£0	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Tax	£0	£1,240	£2,311	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Cash flow from operations	-£1,512	£6,692	£12,044	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	-£2,129.33	-£2,129.33	£686.67	£686.67	£686.67	£686.67
Investments	-£2,450	£0	£0	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	-£2,450.00	£0.00	£0.00	£0.00	£0.00	£0.00
Cash flow from investments	-£2,450	£0	£0	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	-£2,450.00	£0.00	£0.00	£0.00	£0.00	£0.00
Cash flow from financing activities	£0	£0	£0	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Total cash flow	**-£3,962**	**£6,692**	**£12,044**	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	-£4,579.33	-£2,129.33	£686.67	£686.67	£686.67	£686.67
Cash beginning of period	£10,000	£6,038	£12,730												
Cash end of period	£6,038	£12,730	£24,774												