



Annex B: Fair Cost of Care Report - Age 65+ Care Home

Introduction

Local authorities are required by October 2023 to 'move towards' paying a 'fair cost of care'. This is intended to ensure that providers receive sustainable funding, to deliver high quality, consistent care. Funding has been made available in 2022-23 to support local authorities to prepare their markets for reform, and to support the move towards paying providers a fair cost of care.

Completion of a Cost of Care exercise in 2022-23, to establish the actual cost of care for the local area, is a key requirement of the grant funding. By surveying a range of providers (representative of the local market) as part of the cost of care exercise, the council will be able to improve its understanding of the actual costs of delivering care in Barnsley.

This report ('Annex B') sets out the details of the cost of care exercise undertaken by Barnsley Council and would be submitted to the Department of Health and Social Care by 14 October 2022.

Overview of the cost of care exercise

Templates/Tools used

The cost of care exercise is expected to accurately reflect local costs such as staff pay and travel time and provide for an appropriate return on capital or return on operations. The template/tool used to collate providers cost data is outlined below.

The Council used the iESE CHIP CoC Tools and did not ask further information of providers, nor use any other data collection template. This toolkit and supporting guidance were published in March 2022 and the web-based platform provided additional help to providers through FAQs, demo recordings, instruction videos and other support material. Details of the support available was regularly communicated to providers.

The full description of the data collated, and the questions contained within the iESE tool is contained in **appendix 1**.

Analysis of responses

In Barnsley we have a total of 43 registered Older People's Care homes, and all were in scope to complete the exercise. Of the homes, 6 are registered for nursing care and the remainder are residential care providers.

In total 37 providers registered to access the toolkit and 19 submissions were received. Of the submissions received 28% (12 submissions) were approved, the remaining 7 providers did not respond to the queries raised on their submission and the original data submitted was not sufficient to be included in the exercise.

The combined approved submissions represent 32% of the total residential care capacity in the borough and the profile of the approved provider responses is broadly representative of the local older persons residential care home market. Whilst this was a disappointing response rate, the range of providers who submitted costs gave us sufficient confidence that the data would allow us to develop a sensible picture of the provider views.

Barnsley has a diverse range of residential providers covering small, medium and large homes and the returns were spread across these.

Further engagement with providers will be done to test and validate some of the conclusion the Council has reached. Longer term the Council will be looking to redress the overall provision of residential care beds. We will need to factor this into cost of care results as we look to increase occupancy levels and enable providers to spread overhead costs against a higher bed occupancy level.

Res Care providers in Scope	Total No.	Responses Approved	%
Registered Care homes	43	12	27.9
Registered Care beds	1,865	599	32.1
Home Provision Type	Total No. Homes	Responses Approved	%
Residential	37	9	24.3
Nursing	6	3	50.0

The response rate from Nursing homes was low. Although we have largely gone with the data submitted by these providers it does give us doubt that we have been able to achieve a representative picture of the cost of care for Nursing Care.

Communication & Engagement

We felt that the exercise could be undertaken by in-house staff as we had a good understanding and knowledge of the local market. Additionally, we felt we had built up a good relationship with the Care Association that represents many providers and could work with them to encourage Providers to complete the model.

Additionally, the relatively short lead-in time for mobilising the exercise was insufficient to enable us to employ a consultant or external dedicated resource to engage and coordinate provider responses. The engagement and associated activity were delivered through existing internal commissioning and finance resources. Full details of communication and engagement with providers is contained in [appendix 2](#).

Engagement with the market was initially via established Provider Forums held on 24th February and 17th May 2022. We tried to encourage as many providers as could to make a return stating this would be an opportunity to update previous work the Council had done around a Cost of Care model. We have had ongoing discussions, with the local care association, around the use and validity of the current cost of care model used as the basis for fee current decisions. However, to manage expectations we felt we needed to state that an increase to future funding would continue to be based on what funding is made available to the Council but clearly this exercise would give us a basis to engage with the sector around future fee decisions. We also wanted to stress to the market that their concerns around future funding would best be addressed by responding and engaging with us around the FCOC process.

Forum meetings were supplemented with email updates between 23rd May and 16th August 2022. Email updates included information and guidance on the toolkit, links to training sessions and demonstrations, providing notifications of deadlines and communicating queries with submissions.

There are four Care Association members located within Barnsley, who between them own 7 Residential and Nursing care homes. Contact was made with them to ask they lead by example in completing the exercise and encourage the providers they represent to do the same. Whilst each of the members registered their homes for the iESE toolkit, ultimately only one home completed a submission.

Due to the initial low uptake from providers the deadline for completion was pushed back twice, from 19th June to 30th July 2022, during which time further direct contact was made with providers encouraging them to engage in the exercise.

Contact was made with Care England to run sector led workshops for provider to help them complete the FCOC model. These were run on 23 June 2022 and helped to get a further 7 responses from Providers.

Data evaluation and moderation concluded 23rd August 2022.

Whilst we had hoped for greater participation in the exercise, we recognised the difficulties some providers had experienced. At the on-line Provider Forum held on 24th August 2022 we sought feedback from providers regarding the exercise and their responses included:

- Not having access to all the information required to populate the template,
- Coordinating access to the information required was too time consuming, and
- Internal / operational pressures did not allow providers to complete the exercise.

Given the size of some of the Providers it became clear that not all providers had access to the same level of financial support that some of the larger providers did. This is something we can learn from the exercise for future engagement, but still felt we had got sufficient responses from providers to enable us to draw sensible conclusions from.

Methodology / approach to the FCOC exercise

Data Collection and cleansing

The iESE CHIP CoC Tools was used by the Council to collate the operating costs for care home providers (for those who participated in the exercise) in Barnsley. The data collection exercise is underpinned by the following parameters:

- cost data has been split / shown across the following care home categories: standard residential; residential care for enhanced needs; standard nursing care; and nursing care for enhanced needs.
- Cost data is based on actual costs for 2021-22, with staff costs uplifted to reflect the impact of the April 2022 National Living Wage rise and other costs inflated to 2022-23 prices where appropriate.
- providers' costs exclude interest, tax, depreciation, amortisation and rent (ITDAR) with returns on capital and operations were set out separately.
- Costs have been calculated per resident per week, based on average occupancy in 2021-22.

Detailed audit of submitted cost data for accuracy was not undertaken. However, it was sense checked for reasonableness and compliance with the above parameters before accepted for inclusion in the exercise. Providers were contacted to highlight specific areas in their individual submission that needed further consideration. The following details are some of the common issues encountered with the data and queried with providers:

- Value of care hours by staff type do not reconcile with the no. of staffing units identified or shown in the submission;
- Value input for cover costs including Holidays, sickness, Maternity etc. For example, the unit value was stated as 1 FTE, also in some cases the number of days submitted for staff holidays exceeded the total number of days in the year;
- Cost data provided have not been uplifted for 2022-23 prices or uplifts applied appropriately;
- The rate of return on Capital and Operations where no value was provided;
- Freehold valuation per bed where the valuation was not provided – to support the calculation of the return on capital

Providers were asked to review, amend as necessary or provide an explanation as to the value provided and re-submit their data. We have excluded 6 cost data submissions where providers, following engagement, were not able to address the queries and where inclusion of the data would significantly impair the median average costs (i.e. bring down the calculated median).

Data analysis

Costs per resident per week have been calculated by aggregating all the median average for individual cost lines for those providers that submitted cost data in the exercise. The use of median average at cost lines level reduces the sensitivity and impact of unusually low and high costs (i.e. outliers).

Particular attention was given to the treatment of zero values shown on each cost line, to ensure that they don't represent missing values. It should be noted that the impact of zero values on the calculated cost per resident per week is minimised by using median averages. Unusual provider costs were aligned to the 'best-fit' cost lines to ensure its inclusion in the median average.

The table below summarises the median costs as submitted by providers based on the above:

	Care Home without nursing	Care Home without nursing with dementia	Care Home with nursing	Care Home with nursing, with dementia
Staffing	472.81	513.57	627.18	724.90
Premises	22.87	23.14	51.24	47.71
Supplies and services	95.88	95.11	129.14	120.04
Head office	41.11	28.27	66.14	59.05
Return on Operations	90.51	90.51	93.22	82.57
Return on Capital	81.72	81.72	71.79	89.00
Total	804.90	832.32	1,038.69	1,123.27

The following detailed several concerns with the submitted cost data and the above median cost averages:

1. The response by residential homes to the FCOC exercise (24%) appears low and raises questions on the reliability of the data and whether it is representative of the cost of delivering care in Barnsley. The number of beds coverage is less than 50% of the total number of beds in Barnsley.
2. Most providers did not provide freehold valuation data as requested through the template/tool, which would have assisted in validating the return on capital figure. This has resulted in the Council placing less weight on the ROC figures provided and having to develop its own approach to calculating ROC (see page 8)

3. The above median cost represents an increase of approximately 23.2% above current Barnsley Council's funded weekly standard residential rate (£652.82). The council has a framework contract that does allow some Providers to charge top-up fees, this potentially is impacting on the current financial sustainability of the current market as some providers have been able to address the gap between council and self-funder fees this way. However, given the low number of care home providers with significant financial sustainability concerns, we feel more work is required to understand how more homes have managed to continue operating at current fee levels, given the gap to the FCOC submissions and the significant proportion of beds occupied by council funded residents.
4. The significant variability of the cost per resident per week across providers is of concern – particularly in nursing care homes with a 42% variability between the lower and upper quartile fee rates. The variability can mainly be explained by differences at specific cost line level e.g. ROO / ROC figures.

Determining the LA's calculated median costs

The attached **Appendix 4** detailed the Council's determined median costs (including the upper and lower quartile costs). It reflects the adjustments made to the providers submitted cost data to ensure some consistency (i.e. reduce costs variability) of the cost data.

	Care Home without nursing	Care Home without nursing with dementia	Care Home with nursing	Care Home with nursing, with dementia
Staffing	£472.81	£513.57	£627.18	£724.90
Premises	£22.87	£23.14	£51.24	£47.71
Supplies and services	£95.88	£95.11	£129.14	£120.04
Head office	£41.11	£28.27	£66.14	£59.05
Return on Operations	£43.00	£45.00	£59.00	£64.00
Return on Capital	£36.00	£37.00	£49.00	£54.00
Total	£711.67	£742.09	£981.69	£1,069.70

The following outline the approach (and adjustments) made by the Council to the median costs:

Staffing and other operating costs

Although there are significant variations to the submitted staffing and operating cost data across providers, no further adjustments were made by the Council to the calculated median costs. There was some consistency in the average number of carers hours per week (24 for standard residential care) and carers hourly pay rate (£10.80) to the Council's own funding assumptions (within the Barnsley's cost of care model). This hourly pay rate reflects the NLW+£1 wage supplement paid by the Council to care providers.

The median operating costs also includes uplift by providers to reflect 2022-23 prices (i.e. anticipated inflationary and cost of living pressures). Whilst the uplift rates applied to each cost lines varies significantly across providers (e.g. energy costs (gas / electricity) vary from 20% to 400%), no adjustments were made by the Council to inflation uplifts. As part of setting fees for 2023-24, the Council would consider (in consultation with providers) the inflationary and other market cost pressures facing the sector and reflect these, on a consistent basis, in its fee determination.

Occupancy rate

The following table summarises the median bed occupancy rates (i.e. active beds as a proportion of CQC registered beds) for the providers that participated in the exercise:

Average occupancy as a percentage of active beds	Care Home without nursing	Care Home without nursing with dementia	Care Home with nursing	Care Home with nursing, with dementia
Occupancy rate (%)	72%	74%	68%	87%

The above is fairly representative of the average occupancy level in the Borough. Barnsley has generally had an over-supply of residential beds within the market, with current occupancy rates averaging at around 71%. Rather than re-scale the FCOC to reflect higher occupancy levels (aspiration to get to around 90%), the approach is to look to increase occupancy levels in care homes through a reduction (and re-balancing) in overall bed numbers.

Return on operations (ROO) and capital (ROC)

The combined median value for Return on Operations (ROO) and Return on Capital (ROC) for Barnsley based on the submissions equates to 21% (for residential care homes) and 16% (for nursing care homes) of the cost per resident per week. The ROO and ROC rates within the cost data submissions vary significantly across providers and is significantly in excess of the recommended ROC and ROO rates as identified by LaingBuisson (based on the freehold valuation approach).

The LaingBuisson model uses the market-based observation that investors typically seek an 11.0% whole business return for the moderately risky business of owning and operating a care home, while property investors will accept a lower yield of 6% on the less risky business of making care home accommodation available. It follows that the difference (11.0% less 6.0%) is a good proxy for the care home operators’ profit, after paying the financing costs of the property (or accommodation).

The previous cost of care exercise undertaken by the Council (2018), which formed the basis of current fee setting framework / approach applied a similar rate as in the LaingBuisson report. On this basis the Council adjusted the ROC and ROO rates to the LaingBuisson recommended rates of 6% and 5% respectively (see appendix 4). The LA's position on ROC and ROO has been benchmarked across South Yorkshire authorities and the wider Yorkshire & Humber to ensure a consistent approach.

Further engagement(s) are planned with specific providers to obtain further insight and understanding of their ROO and ROC assumptions.

Conclusion and further work

The full implementation of the fair cost of care would create significant affordability challenges for the Council in the first year. This is due to the huge difference between the calculated median cost per resident per week for standard residential care (£711) and the current Council's funded rate (£652) – a 9% increase.

This is before factoring the impact of national living wage, inflationary and other cost of living increases anticipated for 2023-24. We know that increased cost of living and energy prices are having a significant and detrimental impact on several of our residential care providers. In one instance a provider reported an energy increase of more than 300% which puts at risk their ability to continue to operate. This, in addition to pressures resulting from the pandemic will be considered in future activity to support the financial viability of the market.

The Council has some concerns around elements of the data fed back through the FCOC. It is unlikely the calculated median cost of care would form the baseline position for setting fees in 2023/24. However, it would form one of the number of factors and data that would be considered in the fee setting process for 2023-24. It is the intention of the Council to undertake a verification exercise on the figures submitted by providers prior to the final fee setting process for 2023-24.

As stated in the Market Sustainability Plan, the Council has a need to develop residential provision for dementia care and to address occupancy levels. The Council will look to engage with Providers to better understand the key cost drivers around moving to the right balance of quality and capacity across residential care in addressing these areas.

At this stage it is unclear what level of grant funding would be made available to the Council (from the £600m market sustainability grant). The Council will look to agree a gradual move towards the FCOC based on what funding will be made available. Given the current concerns around cost-of-living pressures it is unclear at this point how those pressures may change the current FCOC modelling.

Appendix 1: iESE, CHIP Toolkit

Tab 1. Details about the location
CQC Location ID
Host Local Authority
CQC registered capacity
Registration Service Type
Does the home operate under a PFI contract?
Is this home primarily for Older Person Age 65+
Was the home closed for admissions during any part of 2021/22
If yes, what period was it closed for? (Number of days approximately)
Reason for closure (comment)

Tab 2. Expenditure
Registered nursing staff. Total expenditure for the year 2021-22, including staff on-costs and agency staff costs.
Nursing assistants, associates, or equivalents (non RGN). Total expenditure for the year 2021-22, including staff on-costs and agency staff costs.
Senior Carer (or equivalents). Total expenditure for the year 2021-22, including staff on-costs and agency staff costs.
Carer. Total expenditure for the year 2021-22, including staff on-costs and agency staff costs.
Therapy staff (Occupational and Physio). Total expenditure for the year 2021-22, including staff on-costs and agency staff costs.
Activity Coordinators. Total expenditure for the year 2021-22, including staff on-costs and agency staff costs.
Registered Manager. Total expenditure for the year 2021-22, including staff on-costs and agency staff costs.
Deputy. Total expenditure for the year 2021-22, including staff on-costs and agency staff costs.
Other
Admin staff. Total expenditure for the year 2021-22. To include any outsourced staff costs.
Chefs/Cooks. Total expenditure for the year 2021-22. To include any outsourced staff costs.
Domestic staff (cleaning, laundry & kitchen/catering not included above). Total expenditure for the year 2021-22. To include any outsourced staff costs.
Maintenance & Gardener. Total expenditure for the year 2021-22. To include any outsourced staff costs.
Other care home staffing. Total expenditure for the year 2021-22. To include any outsourced staff costs.
Food supplies. Total expenditure
Domestic and cleaning supplies. Total expenditure
Medical supplies excluding PPE
PPE - Total expenditure on PPE for the care home. Includes any PPE costs which were not reimbursed through grants available at the time.
Office supplies (home specific). Total expenditure
Insurance (all risks). Total cost
Registration fees. Total expenditure
Telephone & Internet/Wi-Fi. Excluding any telephone charges recovered from residents.
Council tax/rates. Where applicable.
Electricity. Total expenditure
Gas/oil/LPG (equivalent) Total expenditure

Water. Total expenditure on water for the care home. To include supply and waste.
Trade and clinical Waste
Transport & Activities. Covers all transport fleet and other costs related to travel and activities.
Other care home supplies and services
Fixtures and fittings
Repairs and maintenance
Furniture, furnishings, and equipment
Other care home premises costs
Central/regional management. Directors' costs and operational management above registered manager level (which is captured in staff costs above).
Support services (finance/HR/legal/ marketing)
Recruitment, Training & Vetting (incl DBS checks)
Other head office costs
Upated data reflecting actual costs as of April 2022. (% increase/decreases.)

Tab 3. Return on Operations/Return on Capital
What is the approach to Return on Operations? (% markup on operating costs OR Total value for the home per annum)
Percentage markup applied to operating costs
Total Return on Operations (£) for the Care Home per annum
If YES, Rental amount p/a (£) 2021/22
Is the property rented?
Return on Capital figure as a per resident per week value for the care
Per resident per week ROCE value?
Return on Capital
Property freehold valuation (£)
Was the valuation carried out in line with the RICS Red Book guidelines?
Is the home purpose built?
What year was the home built (approximately)?
Number of Ensuites
Number of wet rooms
What is the average room size?

Tab 4. Occupancy
Active beds - whole home
Beds out of commission
Care Home occupied beds - Residential (without nursing). Avg. 2021-22
Care Home occupied beds - Residential with dementia. Avg. 2021-22
Care Home occupied beds – Nursing. Avg. 2021-22
Care Home occupied beds - Nursing with dementia. Avg. 2021-22
Number of Local Authority funded residents. Avg. 2021-22 In Area and Out of Area Funded Residents
Number of Joint funded residents (LA and Health / NHS). Avg Occupancy
Number of self-funders / privately funded. Avg Occupancy
Number of Continuing Health Care (CHC) funded beds. Avg Occupancy
Other

Tab 5. Staffing Hours

How many staffing units do you want to provide data for
Care Home occupied beds - Residential
Care Home occupied beds – Residential with dementia
Care Home occupied beds - Nursing
Care Home occupied beds – Nursing with dementia
Registered nursing staff – total hours per week
Nursing assistants, associates, or equivalents – total hours per week
Senior Carer (or equivalents) – total hours per week
Carer - total hours per week

Tab 6. Direct Staff Costs
Average basic hourly rate of pay for Registered Nursing Staff without on-costs – as of April 2022.
Average basic hourly rate of pay for Nursing Assistants without on-costs – as of April 2022.
Average basic hourly rate of pay for Senior Carers without oncosts – as of April 2022.
Employers NI %
Employers pension contribution %
Average apprenticeship levy %
Average holiday days per year per FTE.
Average training/supervision days per year per FTE
Average sickness days per year per FTE.
Average maternity/paternity/adoption allowance days per year per FTE.
Average suspension allowance – days per year per FTE.
Other
Average hourly charge rate per hour including the agency mark-up for Agency Registered Nursing Staff.
Average hourly charge rate per hour including the agency mark-up for Agency Nursing Assistants/Equivalent Staff.
Average hourly charge rate per hour including the agency mark-up for Agency Senior Carer or Equivalents.
Average hourly charge rate per hour including the agency mark-up for Agency Carer staff.
Average weekly Agency Registered Nursing staff hours over the last quarter.
Average weekly Agency Nursing Assistant staff hours over the last quarter.
Average weekly Agency Senior Carer staff hours over the last quarter.

Appendix 2.

Communication and Engagement

<u>Communication and engagement</u>		
Date	Type	Content
24-Feb-22	Provider Forum	Initial information
21-Apr-22	Email	Further details of the FCoC exercise and key information
17-May-22	Provider Forum	FCoC Presentation detailing requirements and discussion
23-May-22	Email	Confirmation iESE Toolkit Live date
30-May-22	Email	Confirmation iESE Toolkit Live and link to iESE
31-May-22	Email	Forward Care Provider Alliance email to providers
06-Jun-22	Email	Details of iESE toolkit training Events
13-Jun-22	Email	Notification initial deadline for completion 19th June
20-Jun-22	Email	Deadline extension to 30th June
23-Jun-22	Traning session	FCOC Training session delivered by The Care Provider Alliance
24-Jun-22	Email	Limited responses - Request for further engagement
28-Jun-22	Email	Direct engagement with providers not registered with iESE
01-Jul-22	Email	Deadline extended to 17th July
05-Jul-22	Email	Further direct contact with Providers not registered
13-Jul-22	Email	Inform of systems Changes to toolkit putting submissions into query. Request action
19-Jul-22	Email	Deadline extended to 31st July
20-Jul-22	Email	Further direct contact with providers not registered
26-Jul-22	Email	Reminder deadline approaching
16-Aug-22	Email	To individual providers detailing queries with submissions
24-Aug-22	Provider Forum	Update on FCoC progress

Appendix 3

LA Fair Cost of Care Median costs (after adjustments)

	65+ care home places without nursing			65+ care home places without nursing, enhanced needs			65+ care home places with nursing			65+ care home places with nursing, enhanced needs		
	Lower	MEDIANS	Upper	Lower	MEDIANS	Upper	Lower	MEDIANS	Upper	Lower	MEDIANS	Upper
Total Care Home Staffing	£491.97	£472.81	£601.45	£491.97	£513.57	£601.45	£465.92	£627.18	£788.44	£465.92	£724.90	£777.75
Nursing Staff	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£46.65	£141.92	£237.19	£46.65	£174.80	£207.70
Care Staff	£326.63	£329.87	£454.90	£326.63	£370.65	£454.90	£294.67	£337.56	£380.45	£294.67	£390.65	£390.65
Therapy Staff (Occupational & Physio)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Activity Coordinators	£11.59	£7.46	£0.00	£11.59	£8.33	£0.00	£9.65	£10.56	£11.46	£9.65	£10.43	£10.43
Service Management (Registered Manager/Deputy)	£55.47	£45.10	£60.74	£55.47	£45.10	£60.74	£25.16	£33.10	£41.03	£25.16	£41.03	£52.67
Reception & Admin staff at the home	£11.59	£9.85	£0.00	£11.59	£9.85	£0.00	£9.85	£10.77	£11.68	£9.85	£11.68	£12.25
Chefs / Cooks	£16.73	£24.27	£39.14	£16.73	£23.98	£39.14	£15.64	£15.06	£14.48	£15.64	£15.64	£23.98
Domestic staff (cleaning, laundry & kitchen)	£51.37	£42.75	£42.75	£51.37	£42.75	£42.75	£47.88	£63.26	£78.64	£47.88	£67.16	£67.16
Maintenance & Gardening	£18.59	£13.51	£3.08	£18.59	£12.91	£3.08	£16.42	£14.97	£13.51	£16.42	£13.51	£12.91
Other care home staffing (please specify)	£0.00	£0.00	£0.84	£0.00	£0.00	£0.84	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Total Care Home Premises	£35.66	£22.87	£36.35	£35.66	£23.14	£36.35	£39.40	£51.24	£63.07	£39.40	£47.71	£52.12
Fixtures & fittings	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£7.99	£23.12	£38.24	£7.99	£7.99	£7.29
Repairs and maintenance	£33.52	£19.02	£22.98	£33.52	£19.02	£22.98	£16.25	£17.74	£19.22	£16.25	£19.22	£23.21
Furniture, furnishings and equipment	£2.14	£3.85	£13.37	£2.14	£3.85	£13.37	£14.89	£7.45	£0.00	£14.89	£14.89	£15.36
Other care home premises costs (please specify)	£0.00	£0.00	£0.00	£0.00	£0.27	£0.00	£0.27	£2.94	£5.61	£0.27	£5.61	£6.26
Total Care Home Supplies and Services	£90.09	£95.88	£96.88	£90.09	£95.11	£96.88	£139.57	£129.14	£118.70	£139.57	£120.04	£123.72
Food supplies	£21.28	£24.63	£37.31	£21.28	£25.92	£37.31	£35.89	£35.11	£34.33	£35.89	£34.33	£31.72
Domestic and cleaning supplies	£5.54	£5.53	£0.97	£5.54	£5.54	£0.97	£11.38	£11.40	£11.42	£11.38	£11.42	£12.65
Medical supplies (excluding PPE)	£0.84	£2.65	£9.84	£0.84	£2.65	£9.84	£4.33	£4.98	£5.62	£4.33	£4.33	£0.38
PPE	£0.10	£0.00	£0.00	£0.10	£0.00	£0.00	£0.00	£0.71	£1.41	£0.00	£0.00	£0.00
Office supplies (home specific)	£1.58	£1.58	£1.79	£1.58	£1.58	£1.79	£5.35	£3.48	£1.61	£5.35	£1.61	£0.79
Insurance (all risks)	£5.16	£5.13	£2.85	£5.16	£5.13	£2.85	£7.17	£8.12	£9.07	£7.17	£7.17	£2.33
Registration fees	£3.44	£4.34	£4.23	£3.44	£4.23	£4.23	£6.47	£3.75	£1.03	£6.47	£3.21	£3.21
Telephone & internet	£0.87	£1.30	£7.77	£0.87	£1.19	£7.77	£1.14	£2.39	£3.64	£1.14	£1.19	£1.19
Council tax / rates	£1.07	£1.05	£0.88	£1.07	£0.94	£0.88	£0.77	£1.01	£1.24	£0.77	£0.82	£0.82
Electricity, Gas & Water	£20.92	£33.54	£20.12	£20.92	£33.54	£20.12	£47.59	£36.54	£25.48	£47.59	£47.59	£64.84
Trade and clinical waste	£4.11	£4.11	£6.29	£4.11	£3.80	£6.29	£14.73	£9.09	£3.44	£14.73	£3.62	£3.62
Transport & Activities	£0.92	£1.81	£1.89	£0.92	£1.81	£1.89	£2.87	£4.52	£6.16	£2.87	£2.87	£2.17
Other care home supplies and services costs	£24.26	£10.21	£2.94	£24.26	£8.78	£2.94	£1.88	£8.07	£14.25	£1.88	£1.88	£0.00
Total Head Office	£40.70	£41.11	£97.84	£40.70	£28.27	£97.84	£54.28	£66.14	£78.00	£54.28	£59.05	£58.47
Central / Regional Management	£10.97	£13.71	£28.65	£10.97	£13.71	£28.65	£42.79	£31.32	£19.85	£42.79	£42.79	£47.76
Support Services (finance / HR / legal / marketing e	£15.58	£15.58	£47.19	£15.58	£8.17	£47.19	£8.17	£18.97	£29.77	£8.17	£8.17	£4.77
Recruitment, Training & Vetting (incl. DBS checks)	£0.50	£1.62	£10.52	£0.50	£1.62	£10.52	£3.32	£5.85	£8.37	£3.32	£3.32	£1.17
Other head office costs (please specify)	£13.65	£10.20	£11.48	£13.65	£4.77	£11.48	£0.00	£10.01	£20.01	£0.00	£4.77	£4.77
Total Return on Operations	£29.75	£43.00	£119.39	£29.75	£45.00	£119.39	£103.86	£59.00	£82.57	£103.86	£64.00	£55.82
Total Return on Capital	£78.00	£36.00	£81.72	£78.00	£37.00	£81.72	£54.57	£49.00	£89.00	£54.57	£54.00	£123.92
TOTAL	£766.17	£711.67	£1,033.63	£766.17	£742.09	£1,033.63	£857.60	£981.69	£1,219.78	£857.60	£1,069.70	£1,191.80