Introduction:

Having followed guidance, we are not confident that the cost of care figures provided here are fair or sustainable. They provide data without the context and insight required to come to an accurate judgement on the fair cost of care. This is because:

- The cost is derived from a sample of the care market that chose to provide data, so risks not being fully representative of the cost of care.
- This is particularly true in London where small care markets are common, and where out-of-borough care home placements are also common.
- Costs can vary significantly from provider to provider, impacted by factors that include the size of the organisation, variations in staff pay rates and use of agency staff. There is also significant variation in Return on Operations (ROO) costs submitted by home care providers and likewise Return on Capital (ROC).
- Due diligence has been carried out on the data provided, however, there was insufficient time to comprehensively review cost data with providers and there is no practical way of scrutinising central overheads.
- The median calculation method produced results that do not reliably reflect market costs.
- Department of Health and Social Care (DHSC) guidance did not provider clear criteria for moderation (e.g. adjusting for ROO / ROC).
- DHSC guidance recommends querying outliers with providers, however there is no clear line between a cost being inefficient or an outlier.
- Rising inflation, living and running costs mean that the data submitted through this exercise at a point in time may no longer be accurate.

There are several interdependencies that will significantly impact the costs of providing care. Since the deadline for data submissions closed at the end of July 2022, several new developments have emerged which are relevant to provider costs. These include:

- Energy costs: on 8 September 2022, central government announced a policy to provide financial support for households (“energy price guarantee”) alongside a new 6-month scheme for businesses and other non-domestic energy users. The details of the scheme are yet to be published.
- Inflation: rate of inflation is unpredictable and continuously changing. The inflation rate for 2022/23 is not a reliable benchmark for determining fees in future financial years; it is necessary to have a dynamic approach to working with providers to understand actual costs.

- London Living Wage: on 22 September, the Living Wage Foundation announced an uplifted London Living Wage rate for the 2022/23 financial year of £11.95.

From the outset, it is important to acknowledge the fundamental limitations of the data and the unknown variables that are key constraints for the analysis of the cost of care data. The London Borough of Barking and Dagenham proceeded to analyse cost lines and applied a consistent approach to Return on Operations, with reference to evidence-based industry guidance. Nevertheless, the data quality concerns are such that, even after final analysis, it is necessary for the local authority to consider other factors in setting fee rates as the Cost of Care outputs alone do not provide a reliable basis for fee setting.

The outcome of the cost of care exercise is not intended to be a direct replacement for the fee setting element of the local authority commissioning process or individual contract negotiations. It is expected that actual fee rates may differ, as the outcome of sound judgement, evidence and local negotiation. The outputs of this exercise will be one element to inform future negotiations, taking into consideration other known market factors including inflation, demand, capacity, benchmarking, quality and importantly affordability for the Local Authority and availability of funding.

Our engagement with providers has been strong with one provider stating that the support we had provided them allowed them to submit their returns for multiple local authorities. We held a workshop with domiciliary care providers explaining our methodology and how we have arrived at the fair cost of care for their services and gave them time to feed back. We have also engaged with our care home market to understand the impact of our proposed fair cost of care, how this would impact the supply of care and involved them in the development of our plan to reach the fair cost of care over the period of the exercise.

Since initial submission, we held additional engagement sessions with domiciliary care providers and care homes in January 2023 to inform providers of the final figures and any updates before we formally publish on 1st February 2023. This session served to explain our methodology behind reaching the fair cost of care figures and provided an updated approach to how the council intends on reaching it, given the parameters of the fair cost of care fund from government have now been broadened to include all adult social care operations and services. The providers responded well to the sessions and appreciated being taken through the process we employed, which they found to be clear and comprehensive. There were no concerns raised and it is understood that providers agreed that the fair cost of care figure is reflective of a sustainable market.

65+ Care Homes:

Engagement

The London Borough of Barking and Dagenham has 10 65+ care homes registered within the borough of which one is a local authority care home and therefore was out of scope for this exercise. We approached all the homes and had a strong level of engagement with 6 homes returning completed exercises. Therefore, our response rate from in scope providers was 66%.

Those who did not engage stated a number of reasons for not doing so including not seeing the benefit when they don't accept our rate currently, not believing there will be any impact as a result of the programme or not having the resources to commit to carrying out the exercise.

Return on Capital (ROC)

Three of our returners provided costs based as a percentage of their value for the return on capital period, whilst 3 provided this as a figure per bed due to renting their premises. One returner did not provide a return on capital approach. We therefore, as per the guidance, used approach 2 and compared our returned figures to those that we would expect from the LHA BRMA figures. Our provider return mean was within the figures provided in the LHA BRMA for Cat A and B 2022 which takes into account our mix of ensuite and shared facility rooms across the borough. Knowing our split of ensuite to non-ensuite rooms across the borough the LHA BRMA rate would be on average £175 per room, once we minus our median fixture and fitting cost of £45 we arrive at a rate of £130 per room for return on capital. This is £7 below the median figure returned but is based on guidance issues by the Department of Health and Social Care.

Return on Operations (ROO)

Our approach to ROO has been to use the median percentage return on operations that we have been provided with which is 12%. This is similar to what we have seen across other boroughs and reflects that asks of our provider market for a rate which is sustainable and allows reinvestment within their business.

Data Collection

Our results were collected through the IESE tool Care Cubed through June – August 2022 with a deadline for submission of 5th of August. This tool asked providers to either provide costs for the 2022/23 financial year or for the 2021/22 financial year with an uplift percentage provided. All the uplift percentages provided fell between 4% and 8% depending on the staff group for staffing uplifts, this is in line with the rise in National Living Wage (6.6%).

Other expenditure lines were uplifted between 0% and 10% which we believe is broadly in line with inflation this year. The majority of items were uplifted between 4% and 6%.

The lines where this was not the case was insurance, gas and electricity costs. These were highly variable with some providers stating a 100% increase in insurance compared to 10% from other returners. There was similar variety with the increase in gas and electricity prices where some providers reported a 50% increase whilst others reported a 10% increase. We approached our providers and our provider representatives about this discrepancy and variation, and they outlined that this is an accurate representation of the diversity of experience in the market. Therefore we accepted these returns as normal.

Future uplifts

In line with our annual uplift policy our fair cost of care value will be uplifted each year with the same methodology. This apportions 60% of the care cost to staff and 40% of the care cost to overheads. What our fair cost of care has shown us is that 65% of costs are staff related and 35% is related to overheads and returns on capital and operations. Therefore, from next year we will uplift 65% of the rate by the percentage increase in National Living Wage and uplift the 35% by CPLI in January of the previous financial year. Our existing methodology equated to a 6.6% uplift in 2022/23.

Results

On the following pages are the tables which show the count of observations, lower quartile, median and upper quartile (where relevant) of all items in Annex A, Section 3 for each service type independently.

In order to arrive at our fair cost of care presented in Annexe A we have analysed all of the returns that have been submitted to us and arrived at our weekly bed price for a fair cost of care across the four care categories. Due to the low number of returners and engagement with our market we have opted to have two prices, one for residential and residential with enhanced needs and one for nursing and nursing with enhanced needs. However, in the submission we have provided the medians returned across each group.

Our figures in Annex A utilises the data that has been returned to the London Borough of Barking and Dagenham from across our providers as well as builds on conversations we have had with our providers and neighbouring boroughs. We also seek to address the key sustainability issues outlined in Annex A and Annex C, the market sustainability plan.

The totals of each section in Annex A given add up to what we believe is a fair cost of care and do not necessarily add up to the totals of each line. This was filled in before there was a total Fair Cost of Care cost line on the submission form.

Therefore, for our final costs of care, we have used the upper quartile figures for staffing costs which reflects the pressure we know exists on staffing and recruitment. Our care home valuation figure is the mean of the three care home values that were returned to us. The other three returns were for rented properties and they did not provide a property value. Our final fair cost of care identified has been market tested with our provider base and has been widely accepted as a fair reflection of the market.

Care Type	Fair Cost of Care per week
65+ care home places without nursing/65+ care home places without nursing, enhanced needs	£975
65+ care home places with nursing/65+ care home places with nursing, enhanced needs	£1175 including FNC

65+ care home places without nursing	Responding Locations: 4		
Residents per week	**Lower Quartile**	**Median**	**Upper Quartile**
Staffing			
Nursing staff: Care Home occupied beds **without nursing**			
Care staff: Care Home occupied beds **without nursing**	£301.45	£349.34	£401.15
Therapy Staff (Occupational & Physio)			
Activity Coordinators	£10.51	£11.46	£12.68
Service Management (Registered Manager / Deputy)	£32.02	£36.89	£39.32
Reception & Admin staff at the home	£15.62	£16.94	£19.77
Chefs / Cooks	£21.84	£32.04	£39.34
Domestic staff (cleaning, laundry & kitchen)	£46.91	£50.32	£53.40
Maintenance & Gardening	£10.35	£13.28	£16.64
Other care home staffing		£0.08	£2.80
Premises			
Fixtures & Fittings	£12.33	£19.62	£20.56
Repairs & Maintenance	£20.83	£25.49	£29.65
Furniture, furnishings and equipment	£0.17	£0.29	£1.61
Other care home premises costs	£14.52	£27.24	£39.96
Supplies and Services			
Food supplies	£32.57	£34.64	£38.18
Domestic and cleaning supplies	£7.05	£9.07	£11.70
Medical supplies excluding PPE	£12.70	£17.01	£18.06
PPE	£2.24	£2.99	£3.36
Office supplies (Home specific)	£2.80	£3.33	£4.89
Insurance (all risks)	£5.19	£5.91	£6.39
Registration fees	£2.65	£3.25	£3.45
Telephone & Internet	£1.28	£1.76	£2.04
Council tax / rates	£0.72	£1.16	£1.45
Electricity, gas & water	£15.94	£17.43	£18.34
Trade and clinical waste	£3.82	£5.59	£7.28
Transport & Activities	£1.20	£1.65	£2.92
Other care home supplies	£0.81	£2.46	£6.74
Head Office			
Central / regional management		£1.29	£6.11
Support services (finance / HR / legal / marketing)	£18.79	£22.36	£33.42
Recruitment, Training & Vetting (inc. DBS checks)	£1.76	£4.46	£8.24
Other head office costs		£8.42	£29.08
Return on Operations and Return on Capital			
Return on operations	£87.82	£88.03	£94.54
Return on capital	£117.04	£128.46	£136.64

65+ care home places without nursing, enhanced needs	Responding Locations: 4		
Residents per week	**Lower Quartile**	**Median**	**Upper Quartile**
Staffing			
Nursing staff: Care Home occupied beds **without nursing, with dementia**			
Care staff: Care Home occupied beds **without nursing, with dementia**	£301.45	£349.34	£408.55
Therapy Staff (Occupational & Physio)			
Activity Coordinators	£10.51	£11.46	£12.68
Service Management (Registered Manager / Deputy)	£32.02	£36.89	£39.32
Reception & Admin staff at the home	£15.62	£16.94	£19.77
Chefs / Cooks	£21.84	£32.04	£39.34
Domestic staff (cleaning, laundry & kitchen)	£46.91	£50.32	£53.40
Maintenance & Gardening	£10.35	£13.28	£16.64
Other care home staffing		£0.08	£2.80
Premises			
Fixtures & Fittings	£12.33	£19.62	£20.56
Repairs & Maintenance	£20.83	£25.49	£29.65
Furniture, furnishings and equipment	£0.17	£0.29	£1.61
Other care home premises costs	£14.52	£27.24	£39.96
Supplies and Services			
Food supplies	£32.57	£34.64	£38.18
Domestic and cleaning supplies	£7.05	£9.07	£11.70
Medical supplies excluding PPE	£12.70	£17.01	£18.06
PPE	£2.24	£2.99	£3.36
Office supplies (Home specific)	£2.80	£3.33	£4.89
Insurance (all risks)	£5.19	£5.91	£6.39
Registration fees	£2.65	£3.25	£3.45
Telephone & Internet	£1.28	£1.76	£2.04
Council tax / rates	£0.72	£1.16	£1.45
Electricity, gas & water	£15.94	£17.43	£18.34
Trade and clinical waste	£3.82	£5.59	£7.28
Transport & Activities	£1.20	£1.65	£2.92
Other care home supplies	£0.81	£2.46	£6.74
Head Office			
Central / regional management		£1.29	£6.11
Support services (finance / HR / legal / marketing)	£18.79	£22.36	£33.42
Recruitment, Training & Vetting (inc. DBS checks)	£1.76	£4.46	£8.24
Other head office costs		£8.42	£29.08
Return on Operations and Return on Capital			
Return on operations	£87.82	£88.03	£94.54
Return on capital	£117.04	£128.46	£136.64

65+ care home places with nursing	Responding Locations: 4		
Residents per week	**Lower Quartile**	**Median**	**Upper Quartile**
Staffing			
Nursing staff: Care Home occupied beds **with nursing**	£161.95	£181.73	£222.13
Care staff: Care Home occupied beds **with nursing**	£301.45	£323.54	£357.50
Therapy Staff (Occupational & Physio)			
Activity Coordinators	£10.51	£11.03	£12.04
Service Management (Registered Manager / Deputy)	£28.42	£33.56	£36.43
Reception & Admin staff at the home	£12.92	£14.75	£16.75
Chefs / Cooks	£21.84	£32.78	£41.78
Domestic staff (cleaning, laundry & kitchen)	£48.83	£52.29	£54.42
Maintenance & Gardening	£10.35	£11.58	£13.07
Other care home staffing	£2.80	£5.45	£8.09
Premises			
Fixtures & Fittings	£14.64	£19.62	£20.56
Repairs & Maintenance	£26.96	£29.72	£37.38
Furniture, furnishings and equipment	£0.17	£0.29	£5.66
Other care home premises costs	£14.52	£27.24	£39.96
Supplies and Services			
Food supplies	£31.10	£32.50	£33.64
Domestic and cleaning supplies	£7.05	£11.25	£15.41
Medical supplies excluding PPE	£14.84	£17.01	£18.06
PPE	£2.24	£3.71	£4.81
Office supplies (Home specific)	£2.22	£3.33	£4.89
Insurance (all risks)	£5.19	£5.89	£6.35
Registration fees	£2.38	£3.07	£3.45
Telephone & Internet	£1.66	£2.07	£2.37
Council tax / rates	£0.72	£0.86	£1.01
Electricity, gas & water	£15.94	£17.43	£19.74
Trade and clinical waste	£5.60	£6.42	£7.28
Transport & Activities	£0.27	£1.09	£2.92
Other care home supplies	£0.81	£3.34	£8.06
Head Office			
Central / regional management		£1.29	£6.11
Support services (finance / HR / legal / marketing)	£12.10	£20.59	£33.42
Recruitment, Training & Vetting (inc. DBS checks)	£1.06	£4.23	£8.24
Other head office costs		£8.42	£29.08
Return on Operations and Return on Capital			
Return on operations	£94.54	£101.04	£184.37
Return on capital	£117.04	£130.70	£169.74

65+ care home places with nursing, enhanced needs	Responding Locations: 5		
Residents per week	**Lower Quartile**	**Median**	**Upper Quartile**
Staffing			
Nursing staff: Care Home occupied beds **with nursing, dementia**	£132.97	£172.67	£191.52
Care staff: Care Home occupied beds **with nursing, dementia**	£299.32	£307.02	£344.01
Therapy Staff (Occupational & Physio)			
Activity Coordinators	£9.53	£10.84	£11.22
Service Management (Registered Manager / Deputy)	£31.16	£32.96	£35.96
Reception & Admin staff at the home	£12.95	£16.55	£17.33
Chefs / Cooks	£25.11	£35.15	£40.44
Domestic staff (cleaning, laundry & kitchen)	£40.53	£51.60	£52.97
Maintenance & Gardening	£10.93	£12.22	£14.11
Other care home staffing	£2.56	£4.95	£7.84
Premises			
Fixtures & Fittings	£8.06	£14.64	£20.09
Repairs & Maintenance	£19.10	£29.58	£29.85
Furniture, furnishings and equipment	£0.22	£0.35	£4.75
Other care home premises costs	£14.52	£27.24	£39.96
Supplies and Services			
Food supplies	£27.30	£32.36	£32.64
Domestic and cleaning supplies	£5.64	£7.52	£14.98
Medical supplies excluding PPE	£16.27	£17.74	£19.03
PPE		£2.98	£4.44
Office supplies (Home specific)	£2.96	£3.70	£4.98
Insurance (all risks)	£3.41	£5.78	£5.99
Registration fees	£2.77	£3.37	£3.67
Telephone & Internet	£2.01	£2.12	£3.06
Council tax / rates	£0.86	£0.86	£1.45
Electricity, gas & water	£16.70	£18.15	£24.50
Trade and clinical waste	£5.37	£6.01	£6.83
Transport & Activities	£0.36	£0.60	£1.82
Other care home supplies	£0.55	£0.90	£5.78
Head Office			
Central / regional management		£2.58	£10.63
Support services (finance / HR / legal / marketing)	£13.17	£16.13	£25.04
Recruitment, Training & Vetting (inc. DBS checks)	£1.41	£7.04	£9.17
Other head office costs		£5.65	£16.83
Return on Operations and Return on Capital			
Return on operations	£97.79	£118.21	£168.46
Return on capital	£106.04	£121.39	£140.00

18+ Domiciliary Care

Introduction and Response Rate

The London Borough of Barking and Dagenham (LBBD) has 13 domiciliary care providers as part of our contracted framework for 18+ domiciliary care. In addition to this, we identified a further 41 18+ domiciliary care providers, all who are registered within our borough and/or have care packages with us. In total, 54 providers were considered to be in-scope for the Fair Cost of Care exercise and were therefore invited to engage with the exercise and submit their Fair Cost of Care calculations.

LBBD received 16 responses which were in-scope and showed no obvious or glaring errors. The 18+ domiciliary care response rate for the Fair Cost of Care exercise in LBBD was therefore 29%.

Questions asked / Template Used

LBBD adopted the Homecare Cost of Care Toolkit, which was co-developed by ADASS, the Care and Health Improvement Programme and ARCC-HR Ltd, and all 54 providers were asked to complete their Fair Cost of Care calculations via this toolkit.

The adopted toolkit asked providers to declare the following:

- Number of visits per week for each visit length variant
- Average travel distance in miles
- Average travel time per visit in minutes
- Average mileage/travel pay per mile in £
- Average number of service users and the number of service users per branch.
- Cost of each PPE item
- Number of each PPE item required per visit
- Percentage of calls requiring each PPE item
- Basic hourly pay for carers, senior carers, registered nurses, enhanced staff and salaried staff providing direct care
- Percentage of care visits allocated to each type of staff.
- Percentage of any enhancement uplifts for weekends and/or bank holidays.
- Percentage paid for the non-contacted related pay costs;
    - Holiday Pay, Sick Pay, Suspension Pay, Maternity/Paternity Pay, Shift Apportionment and Additional Non-Contact Pay
- Number of Training & Supervision Days for each Full Time Equivalent (FTE) staff.
- Total average care staff per annum
- Total average Employer's NI Threshold per annum and ENI liability percent
- Pension contribution percent and percentage of staff opting out of the pension
- Number of back-office staff in each role, and their gross hourly pay;
    - This included Registered Managers, Team Leaders, Supervisors, Deputy Managers, Care Co-Ordinators, Schedulers and Finance and/or Operations Administers

- Annual cost for on-call staff and central staff apportionment.
- Annual cost for Congestion Charge, ULEZ, Parking Permits and Leasing
- Annual cost for each overhead, including but not limited to:
    - Rent, Rates, Utilities, Recruitment, Training, IT & Telephony, Stationery & Postage, Insurance, Marketing, Audit and Compliance, Uniforms and other consumables, Head Office Recharges and Legal, Finance and/or Professional Fees
- Operating Profit / Surplus as a percent

In addition to the above, LBBD also asked all providers who submitted a toolkit to confirm:

- The date period of their calculations (data period)
- What boroughs their calculations cover

LBBD's Approach

We firstly analysed each provider's submission and asked them to correct any identified errors. Once providers re-submitted their calculations, we analysed them again to ensure no errors remained.

We then moved some amounts declared as "additional overheads" to more suitable descriptions, for example, overheads declared for energy costs (electricity, gas and water) were moved to the "Rents, Rates & Utilities" and overheads declared for Printing were moved to "Stationery and Postage."

We then identified the providers who submitted data for 2021/22 and uplifted some of their expenses to determine their cost of care for 2022/23 as follows:

- All staff related expenses for 2021/22 were uplifted by 6.6% as this was the percentage the National Living Wage increased by in 2022.

- Employer's NI Threshold and ENI Liability % were uplifted to the figures set by Government for 2022/23.

- Some other expenses were uplifted by 7.8% as this was the CPLI rate in April 2022.

The following expenses declared for 2021/22 were uplifted:

Uplift Amount	Expense Type
6.6%	Hourly Pay for Carers and Back-Office Staff
	On-Call Staff
	Central Staff Apportionment
7.8%	Mileage
	PPE
	Rent / Rates / Utilities
	Recruitment / DBS
	Training
	IT
	Telephony
	Stationary / Postage
	Insurance
	Legal / Finance / Professional Fees
	Marketing, Audit & Compliance
	Uniforms & Other Consumables
	Assistive Technology
	Central / Head Office Recharges
£9,100.00 fixed amount	Employer's NI Threshold
15.05% fixed amount	ENI Liability %

Once all submissions for 2021/22 were uplifted, we were left with figures for 2022/23 for all providers. We then started to analyse the submission figures for each question providers were asked to determine averages and highlight any outliers and remove them appropriately.

An outlier is an observation that lies an abnormal distance from other values in a random sample from a population. For example, 14 providers declared that the cost for PPE Aprons varied between £0.01 and £0.11 per unit, however two providers declared that their costs for PPE Aprons exceeded £0.50 per unit and therefore the figures submitted by those two providers for this question were considered outliers and removed when calculating our hourly fair cost of care.

LBBD did not only discard high outliers, for example, 13 providers declared amounts for On-Call expenses (additional back office pay costs), out of which 10 providers declared amounts exceeding £10,000.00 per year. 3 providers however declared amounts below £2,000.00 per year and therefore the figures submitted by those three providers for this question were considered outliers and removed when calculating our hourly fair cost of care.

The operating profit percent declared varied significantly, with 12 different figures declared out of 16 provider submissions, varying from 0.5% to 15%. The mode was 2%, the median was 3.75% and the mean was 5.66%. LBBD decided to utilise the median profit percent in our analysis.

The London Borough of Barking and Dagenham is committed to paying the London Living Wage (LLW) and we will be working with homecare agencies over the coming months to ensure that care workers are paid the LLW.

Results

We received submissions from 18+ domiciliary care providers between August and September 2022. 12 provider's submissions were for 2021/22 and therefore some elements of their submissions were uplifted so that we had 2022/23 submissions for all providers. This approach is outlined earlier in this document.

Upon analysis, the base cost of care was calculated to be £24.38 per hour for Barking and Dagenham in 2022/23 for 18+ domiciliary care. This translates to £ £14.06 for 30 minutes and £19.33 for 45 minutes in 2022/23, and each year these amounts will be uplifted in line with LBBD's uplift policy.

When calculating our annual uplift, we start with our benchmark Residential and Nursing Home rates and consider the increase to the National Living Wage and the Consumer Price Inflation. We previously obtained how the cost of residential care was broken down; staffing element & other elements, and therefore increase these elements as follows:

Staffing Element	Increased by the percentage the National Living Wage was increased by
Other Elements	Increased by the most current Consumer Price Inflation percent

Once the new benchmark rates have been calculated for residential and nursing care, we work out how much the new rate has increased by as a percentage, which gives us our annual uplift percent which is used on domiciliary care rates.

Number of visits

	Median	Lower Quartile	Upper Quartile
30 Minute Visits	1101	576	1944
45 Minute Visits	208.5	152.5	442.5
60 Minute Visits	103	75	385.5

LBBD do not commission 15-minute visits hence that data missing from the above calculations.

Median and Quartile figures:

18+ Domiciliary (Home) Care
(*Count of observations: 16)*

Home Care Cost of Care exercise results – all cells should be £ per contact hour	**18+ Domiciliary Care**		
	Median	**Lower Quartile**	**Upper Quartile**
Total Careworker Costs	**£17.86**	**£15.19**	**£21.12**
Direct care	£11.22	£10.49	£11.68
Travel time	£1.80	£1.61	£2.69
Mileage	£0.75	£0.28	£1.10
PPE	£0.57	£0.39	£1.46
Training (staff time)	£0.17	£0.08	£0.29
Holiday	£1.63	£1.46	£1.68
Additional noncontact pay costs	£0.00	£0.00	£0.00
Sickness/maternity and paternity pay	£0.28	£0.13	£0.39
Notice/suspension pay	£0.00	£0.00	£0.07
NI (direct care hours)	£1.03	£0.41	£1.32
Pension (direct care hours)	£0.42	£0.34	£0.45
Total Business Costs	**£5.64**	**£3.74**	**£8.85**
Back office staff	£4.13	£2.77	£6.11
Travel costs (parking/vehicle lease et cetera)	£0.04		£0.09
Rent/rates/utilities	£0.49	£0.35	£0.97
Recruitment/DBS	£0.07	£0.06	£0.17
Training (third party)	£0.10	£0.04	£0.15
IT (hardware, software CRM, ECM)	£0.20	£0.13	£0.28
Telephony	£0.08	£0.06	£0.15
Stationery/postage	£0.06	£0.04	£0.10
Insurance	£0.10	£0.06	£0.14
Legal/finance/professional fees	£0.14	£0.07	£0.22
Marketing	£0.02		£0.07
Audit and compliance	£0.07	£0.03	£0.15
Uniforms and other consumables	£0.05	£0.04	£0.07
Assistive technology			£0.01
Central/head office recharges			
Other overheads			£0.02
CQC fees	£0.09	£0.08	£0.13
Total Return on Operations	**£0.88**	**£0.71**	**£1.12**
TOTAL	**£24.38**	**£19.63**	**£31.10**