**Annex B: Cost of care reports: Residential Care**

1. **Background**

As part of the requirements set out by DHSC in response to the Social Care reforms, Buckinghamshire Council were required to undertake a Fair Cost of Care exercise with their 65+ Residential and Nursing Care Market. A Fair Cost of Care exercise is a process of engagement, data collection, and analysis, by means of which local authorities and care providers can arrive at a shared understanding of the local cost of providing care. The Fair Cost of Care exercise is intended to help local authorities identify the lower quartile, median, and upper quartile costs in the local area for a series of care categories. These were defined as Residential Care, Residential Care with Dementia, Nursing Care, and Nursing Care with Dementia, and Standard Home Care services.

The purpose of this paper is to set out the approach taken to undertake the Fair Cost of Care exercise in Buckinghamshire for Residential and Nursing Care. This paper sets out the key observations following the process, limitations to the tools, and an on overview of the methodology to understand local market conditions and principles that underpin the population of Annex A.​

1. **Fair Cost of Care Tools, Engagement Approach and Response Rate**

To ensure consistency of approach to data collection, Buckinghamshire Council utilised the recommended tools for residential and nursing care providers, developed by CareCubed/ iESE.

The CareCubed/ iESE guidance and webinars were distributed to the provider base detailing data requests across 6 key themes: information relating to the care home expenditure (breakdown of direct and indirect costs), Return On Operations, Return On Capital, Occupancy, Staffing Hours, and Direct Cost for Staffing.

The residential and nursing care market comprises of 77 homes within Buckinghamshire. All homes were invited to participate in the Fair Cost of Care exercise. The response rate was 44% of the residential and nursing care market within Buckinghamshire, with a good distribution across both residential and nursing care settings.

The engagement process was consistent for both Residential and Nursing Care providers. This included Social Care Reform webinars, CareCubed webinars, and weekly correspondence to all 77 care providers to encourage them to submit information, including FAQs. In addition, Buckinghamshire Council held direct provider engagement, including a provider launch event, drop-in sessions, and direct calls to encourage submissions.​

|  |  |
| --- | --- |
| **Engagement Statistics** | **Residential/Nursing​** |
| Providers attending the launch event​ | 27​ |
| Providers attending the Drop-in sessions​ | 22​ |

​The original timescale for submission was 4 weeks. However, following provider feedback on their limited capacity to return responses within this timeframe, the timeframe was extended by an additional 4 weeks, taking the full process to 8 weeks.

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The response rate for those providers who submitted their returns was 44% (34 returns) for residential and nursing care setting. The reasons provided for not returning a response fall broadly into 5 categories: ​

1. Key team members were on leave
2. The team do not have the capacity to complete the submission
3. This exercise is not a priority for them
4. Concerns about FCOC being developed on historic data
5. Reluctance due to data security and sharing commercial information

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Provider feedback on the submission tools indicated that although the input of the data was reasonably straightforward, the work required to ascertain the values required for their submissions was significant in their already constrained capacity. It is important to note the Fair Cost of Care submissions are voluntary for the provider.​

1. **Key Assumptions applied to the Fair Cost of Care Analysis**

Providers submitted actual costs for 21/22, and an estimated cost for 22/23 based on a provider assumed uplift %. Analysis was conducted to understand the variability between the 21/22 and 22/23 costs, and this indicates potential approaches to inflation have been inconsistently applied across providers. With this in mind, 21/22 actuals have been used together with a standard inflation rate against each cost category as a more representative scenario of Fair Cost of Care in 22/23.

The inflation assumptions for 22/23 are set out below.

* The staff costs were assumed to grow in line with the % change to the national living wage from 21/22 to April 2022. It has been assumed that the increase in national living wage (NLW) from 21/22 to 22/23 is 6.62% and has been applied to staff costs.
* All other costs were assumed to grow in line with the Consumer Prices Index including owner occupiers' housing costs for April 2022. CPI as at April 2022 is 7.8% for premises, services, and head office costs.
* Return On Operations and Return On Capital use the same percentage margin on total cost.
* Fair Cost of Care analysis has only considered those returns with a positive value for numbers of occupied beds within each care cohort. Those with zero values have been omitted from the analysis.
* In developing the local Fair Cost of Care the analysis the median has been taken at a sub-total level rather that an individual line item. This is due to some elements of costs only being populated by small numbers of providers and assuming that this cost is then applicable across the whole provider base, potentially inflates or double counts costs.

There are a range of methodologies to calculate Return on Operations (ROO) and Return on Capital (ROC) forecasts, with a range of views apparent across the provider submissions on the target ROO and ROC.

Analysis of the ROC submitted by the providers, gave a significant variance. However, alongside the ROC rate, providers also submitted properly valuations. Therefore, a freehold value and benchmark yield methodology has been applied to the calculation of the ROC as it is less volatile measure of ROC than the Fair Cost of Care return distribution. The mean freehold value per bed across all care types has been applied and an average yield of 5%. This approach to ROC has been applied consistently across all care types.

Similarly, the Fair Cost of Care returns demonstrated a high variance on the ROO, as such the overall average of all the whole market has been applied, at 10.25%. It is important to note that this is reflective of the Fair Cost of Care return but would need to be considered against value for money and affordability within any local authority Fee Setting context.

1. **Limitations of the Fair Cost of Care Process**

There were some limitations to the tools and process. These include: the tools are a retrospective look at the cost bases, and the exercise does not answer the question of price, particularly as the process doesn’t differentiate between social care and health provision. In addition, the tool did not specifically identify the cost of provision of eligible care needs and specification, potentially impacting the overall unit costs, as the delivery model, commercial decisions, and services delivered vary on a home-by-home basis.

Opportunities to explore market efficiencies, purchasing power, and other value-adding components delivered by local authorities, including training and development, quality, and safeguarding support, is also not considered within the derivation of Fair Cost of Care process. ​

The relationship between Fair Cost of Care and Fee Setting is that the Fair Cost of Care informs but does not set the fee rate. The outcome of the Fair Cost of Care exercise is not, therefore, intended to be a replacement for Fee Setting or individual contract negotiation. In practice, it is expected that actual fees will be informed by the Fair Cost of Care exercise, but Fee rates will also continue to be based on sound judgement, evidence, and through a negotiation process, as is the case currently.

1. **Summary of returns by Service Type**

The following tables set out a summary of the returns by service type.

**Summary of returns by Service Type - 65+ care home places without nursing**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Cost of care exercise results - all cells should be £ per resident per week** | **Count of Responses** | **Median** | **Lower Quartile** | **Upper Quartile** | **Sub-Total Median, Buckinghamshire Assumed FCOC** |
| **Total Care Home Staffing** |  |  |  |  | **£638.51** |
|  Nursing Staff |  -  | £0.00 | £0.00 | £0.00 |   |
|  Care Staff |  29  | £422.26 | £384.22 | £497.77 |   |
|  Therapy Staff (Occupational & Physio) |  2  | £46.27 | £38.75 | £53.80 |   |
|  Activity Coordinators |  23  | £15.65 | £11.94 | £19.89 |   |
|  Service Management (Registered Manager/Deputy) |  27  | £55.98 | £46.53 | £79.58 |   |
|  Reception & Admin staff at the home  |  27  | £17.49 | £8.39 | £26.85 |   |
|  Chefs / Cooks |  26  | £43.52 | £22.49 | £63.02 |   |
|  Domestic staff (cleaning, laundry & kitchen) |  26  | £55.22 | £47.48 | £69.51 |   |
|  Maintenance & Gardening |  17  | £10.89 | £7.30 | £17.24 |   |
|  Other care home staffing (please specify) |  22  | £44.29 | £14.08 | £89.52 |   |
| **Total Care Home Premises** |  |  |  |  | **£40.37** |
|  Fixtures & fittings |  14  | £18.75 | £13.69 | £25.92 |   |
|  Repairs and maintenance |  17  | £30.42 | £21.15 | £38.43 |   |
|  Furniture, furnishings and equipment |  12  | £3.27 | £0.88 | £6.62 |   |
|  Other care home premises costs (please specify) |  22  | £22.83 | £14.82 | £31.61 |   |
| **Total Care Home Supplies and Services** |  |  |  |  | **£120.33** |
|  Food supplies |  29  | £40.55 | £33.83 | £43.41 |   |
|  Domestic and cleaning supplies  |  29  | £14.11 | £9.71 | £17.65 |   |
|  Medical supplies (excluding PPE) |  25  | £5.86 | £2.13 | £8.41 |   |
|  PPE |  22  | £1.04 | £0.44 | £1.58 |   |
|  Office supplies (home specific) |  28  | £3.34 | £1.93 | £5.47 |   |
|  Insurance (all risks) |  25  | £8.39 | £7.17 | £13.78 |   |
|  Registration fees |  29  | £4.38 | £3.97 | £6.14 |   |
|  Telephone & internet |  29  | £2.39 | £1.46 | £5.34 |   |
|  Council tax / rates |  29  | £1.07 | £0.69 | £1.86 |   |
|  Electricity, Gas & Water |  28  | £27.14 | £21.51 | £34.42 |   |
|  Trade and clinical waste |  27  | £4.70 | £2.99 | £8.42 |   |
|  Transport & Activities |  27  | £2.09 | £0.76 | £5.07 |   |
|  Other care home supplies and services costs (please specify) |  25  | £4.37 | £2.05 | £24.45 |   |
| **Total Head Office** |  |  |  |  | **£158.85** |
|  Central / Regional Management |  18  | £38.65 | £11.47 | £104.33 |   |
|  Support Services (finance / HR / legal / marketing etc.) |  18  | £26.54 | £19.85 | £89.34 |   |
|  Recruitment, Training & Vetting (incl. DBS checks) |  25  | £15.62 | £7.54 | £24.85 |   |
|  Other head office costs (please specify) |  18  | £110.64 | £20.78 | £177.97 |   |
| **Total Return on Operations** |  | **£112.51** | **£79.95** | **£163.20** | **£98.20** |
| **Total Return on Capital** |  | **£133.49** | **£133.49** | **£133.49** | **£133.49** |
| **TOTAL** |  | **£1,343.71** | **£993.42** | **£1,888.93** | **£1,189.75** |

**Summary of returns by Service Type - 65+ care home places without nursing enhanced needs**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Cost of care exercise results - all cells should be £ per resident per week** | **Count of Responses** | **Median** | **Lower Quartile** | **Upper Quartile** | **Sub-Total Median Buckinghamshire Assumed FCOC** |
| **Total Care Home Staffing** |  |  |  |  | **£614.92** |
| Nursing Staff |  -  | £0.00 | £0.00 | £0.00 |   |
| Care Staff |  20  | £413.58 | £361.83 | £462.85 |   |
| Therapy Staff (Occupational & Physio) |  1  | £31.22 | £31.22 | £31.22 |   |
| Activity Coordinators |  17  | £14.92 | £10.75 | £17.62 |   |
| Service Management (Registered Manager/Deputy) |  19  | £53.25 | £41.68 | £74.86 |   |
| Reception & Admin staff at the home  |  20  | £20.91 | £15.72 | £26.61 |   |
| Chefs / Cooks |  21  | £35.11 | £20.95 | £44.78 |   |
| Domestic staff (cleaning, laundry & kitchen) |  21  | £53.82 | £45.16 | £62.03 |   |
| Maintenance & Gardening |  13  | £10.89 | £9.56 | £15.50 |   |
| Other care home staffing (please specify) |  16  | £30.13 | £10.61 | £118.63 |   |
| **Total Care Home Premises** |  |  |  |  | **£40.37** |
| Fixtures & fittings |  11  | £16.64 | £6.60 | £23.65 |   |
| Repairs and maintenance |  14  | £26.47 | £21.61 | £37.08 |   |
| Furniture, furnishings and equipment |  10  | £5.01 | £1.19 | £14.20 |   |
| Other care home premises costs (please specify) |  16  | £20.99 | £13.63 | £28.79 |   |
| **Total Care Home Supplies and Services** |  |  |  |  | **£128.79** |
| Food supplies |  21  | £40.54 | £34.72 | £43.21 |   |
| Domestic and cleaning supplies  |  21  | £14.66 | £9.71 | £17.82 |   |
| Medical supplies (excluding PPE) |  18  | £6.28 | £5.07 | £11.76 |   |
| PPE |  16  | £1.48 | £0.92 | £2.23 |   |
| Office supplies (home specific) |  21  | £3.63 | £2.01 | £5.45 |   |
| Insurance (all risks) |  17  | £8.06 | £7.17 | £12.16 |   |
| Registration fees |  21  | £4.34 | £3.97 | £5.20 |   |
| Telephone & internet |  21  | £4.16 | £2.05 | £6.89 |   |
| Council tax / rates |  21  | £1.07 | £0.81 | £1.78 |   |
| Electricity, Gas & Water |  21  | £27.88 | £21.89 | £34.14 |   |
| Trade and clinical waste |  20  | £5.25 | £3.92 | £8.94 |   |
| Transport & Activities |  20  | £2.04 | £0.67 | £3.37 |   |
| Other care home supplies and services costs (please specify) |  17  | £4.57 | £2.66 | £24.45 |   |
| **Total Head Office** |  |  |  |  | **£134.64** |
| Central / Regional Management |  14  | £32.08 | £11.47 | £94.62 |   |
| Support Services (finance / HR / legal / marketing etc.) |  15  | £23.20 | £12.79 | £94.43 |   |
| Recruitment, Training & Vetting (incl. DBS checks) |  19  | £9.06 | £6.40 | £22.50 |   |
| Other head office costs (please specify) |  9  | £151.80 | £18.98 | £168.36 |   |
| **Total Return on Operations** |  | **£109.99** | **£75.41** | **£155.30** | **£94.17** |
| **Total Return on Capital** |  | **£133.49** | **£133.49** | **£133.49** | **£133.49** |
| **TOTAL** |  | **£1,316.52** | **£944.64** | **£1,803.93** | **£1,146.38** |

**Summary of returns by Service Type - 65+ care home places with nursing**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Cost of care exercise results - all cells should be £ per resident per week.** | **Count of Responses** | **Median** | **Lower Quartile** | **Upper Quartile** | **Sub-Total Median, Buckinghamshire Assumed FCOC** |
| **Total Care Home Staffing** |  |  |  |  | **£908.75** |
| Nursing Staff |  22  | £201.41 | £169.50 | £319.48 |   |
| Care Staff |  22  | £379.07 | £335.03 | £448.03 |   |
| Therapy Staff (Occupational & Physio) |  2  | £32.10 | £31.66 | £32.55 |   |
| Activity Coordinators |  19  | £16.44 | £10.33 | £21.48 |   |
| Service Management (Registered Manager/Deputy) |  20  | £54.00 | £39.21 | £71.32 |   |
| Reception & Admin staff at the home  |  22  | £23.04 | £17.04 | £26.81 |   |
| Chefs / Cooks |  22  | £38.53 | £19.60 | £60.26 |   |
| Domestic staff (cleaning, laundry & kitchen) |  22  | £55.99 | £49.15 | £72.75 |   |
| Maintenance & Gardening |  17  | £14.11 | £9.66 | £18.11 |   |
| Other care home staffing (please specify) |  16  | £38.98 | £24.47 | £123.59 |   |
| **Total Care Home Premises** |  |  |  |  | **£47.84** |
| Fixtures & fittings |  14  | £17.15 | £10.04 | £24.47 |   |
| Repairs and maintenance |  15  | £27.25 | £24.73 | £34.93 |   |
| Furniture, furnishings and equipment |  13  | £3.63 | £1.48 | £21.13 |   |
| Other care home premises costs (please specify) |  15  | £21.84 | £14.77 | £31.05 |   |
| **Total Care Home Supplies and Services** |  |  |  |  | **£122.51** |
| Food supplies |  22  | £41.64 | £37.29 | £46.62 |   |
| Domestic and cleaning supplies  |  22  | £15.93 | £10.66 | £17.06 |   |
| Medical supplies (excluding PPE) |  22  | £6.55 | £5.33 | £11.60 |   |
| PPE |  17  | £1.47 | £1.16 | £2.58 |   |
| Office supplies (home specific) |  22  | £2.73 | £1.65 | £5.31 |   |
| Insurance (all risks) |  21  | £8.06 | £7.25 | £14.22 |   |
| Registration fees |  22  | £4.13 | £3.31 | £4.62 |   |
| Telephone & internet |  22  | £3.45 | £1.51 | £6.72 |   |
| Council tax / rates |  21  | £1.07 | £0.64 | £1.31 |   |
| Electricity, Gas & Water |  22  | £24.56 | £21.50 | £35.44 |   |
| Trade and clinical waste |  21  | £6.79 | £4.06 | £9.06 |   |
| Transport & Activities |  19  | £2.02 | £1.11 | £4.13 |   |
| Other care home supplies and services costs (please specify) |  16  | £3.42 | £2.06 | £25.23 |   |
| **Total Head Office** |  |  |  |  | **£158.95** |
| Central / Regional Management |  16  | £50.50 | £37.15 | £111.31 |   |
| Support Services (finance / HR / legal / marketing etc.) |  16  | £22.40 | £19.85 | £73.31 |   |
| Recruitment, Training & Vetting (incl. DBS checks) |  20  | £20.77 | £8.22 | £25.93 |   |
| Other head office costs (please specify) |  12  | £81.63 | £18.54 | £176.37 |   |
| **Total Return on Operations** |  | **£125.12** | **£96.14** | **£192.37** | **£126.90** |
| **Total Return on Capital** |  | **£133.49** | **£133.49** | **£133.49** | **£133.49** |
| **TOTAL** |  | **£1,479.26** | **£1,167.57** | **£2,202.62** | **£1,498.43** |

**Summary of returns by Service Type - 65+ care home places with nursing enhanced needs**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Cost of care exercise results - all cells should be £ per resident per week** | **Count of Responses** | **Median** | **Lower Quartile** | **Upper Quartile** | **Sub-Total Median Buckinghamshire Assumed FCOC** |
| **Total Care Home Staffing** |  |  |  |  | **£818.04** |
| Nursing Staff |  17  | £199.36 | £171.06 | £293.80 |   |
| Care Staff |  17  | £371.31 | £326.27 | £420.16 |   |
| Therapy Staff (Occupational & Physio) |  2  | £32.10 | £31.66 | £32.55 |   |
| Activity Coordinators |  15  | £15.65 | £9.50 | £20.25 |   |
| Service Management (Registered Manager/Deputy) |  16  | £54.00 | £40.07 | £74.86 |   |
| Reception & Admin staff at the home  |  17  | £22.70 | £17.49 | £26.15 |   |
| Chefs / Cooks |  17  | £36.43 | £16.08 | £58.42 |   |
| Domestic staff (cleaning, laundry & kitchen) |  17  | £56.62 | £49.24 | £80.76 |   |
| Maintenance & Gardening |  13  | £14.11 | £9.66 | £17.24 |   |
| Other care home staffing (please specify) |  11  | £106.85 | £38.92 | £175.91 |   |
| **Total Care Home Premises** |  |  |  |  | **£40.37** |
| Fixtures & fittings |  10  | £14.71 | £7.92 | £19.30 |   |
| Repairs and maintenance |  11  | £24.73 | £17.24 | £29.97 |   |
| Furniture, furnishings and equipment |  9  | £3.63 | £2.96 | £16.56 |   |
| Other care home premises costs (please specify) |  13  | £21.84 | £8.48 | £31.05 |   |
| **Total Care Home Supplies and Services** |  |  |  |  | **£120.33** |
| Food supplies |  17  | £40.54 | £34.72 | £46.34 |   |
| Domestic and cleaning supplies  |  17  | £15.59 | £10.74 | £17.59 |   |
| Medical supplies (excluding PPE) |  17  | £6.85 | £5.20 | £12.15 |   |
| PPE |  14  | £1.42 | £1.10 | £2.09 |   |
| Office supplies (home specific) |  17  | £2.02 | £1.41 | £3.71 |   |
| Insurance (all risks) |  17  | £8.39 | £7.33 | £14.66 |   |
| Registration fees |  17  | £4.11 | £3.32 | £4.61 |   |
| Telephone & internet |  17  | £3.20 | £1.53 | £6.66 |   |
| Council tax / rates |  16  | £1.10 | £0.58 | £1.70 |   |
| Electricity, Gas & Water |  17  | £23.74 | £21.50 | £36.05 |   |
| Trade and clinical waste |  16  | £5.23 | £4.03 | £9.26 |   |
| Transport & Activities |  16  | £3.05 | £1.23 | £4.32 |   |
| Other care home supplies and services costs (please specify) |  13  | £3.01 | £2.06 | £24.45 |   |
| **Total Head Office** |  |  |  |  | **£158.85** |
| Central / Regional Management |  11  | £43.57 | £32.08 | £95.53 |   |
| Support Services (finance / HR / legal / marketing etc.) |  11  | £21.60 | £17.32 | £57.29 |   |
| Recruitment, Training & Vetting (incl. DBS checks) |  16  | £23.52 | £7.84 | £26.27 |   |
| Other head office costs (please specify) |  9  | £168.36 | £18.98 | £181.17 |   |
| **Total Return on Operations** |  | **£138.31** | **£94.04** | **£188.69** | **£116.60** |
| **Total Return on Capital** |  | **£133.49** | **£133.49** | **£133.49** | **£133.49** |
| **TOTAL** |  | **£1,621.13** | **£1,145.03** | **£2,163.01** | **£1,387.68** |

**Summary of returns by Service Type as submitted in Annex A 65+ Care Homes**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Cost of care exercise results - all cells should be £ per resident per week, MEDIANS.** | **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** |
| **Total Care Home Staffing\*** | **£638.51** | **£614.92** | **£908.75** | **£818.04** |
| Nursing Staff | £0.00 | £0.00 | £201.41 | £199.36 |
| Care Staff | £422.26 | £413.58 | £379.07 | £371.31 |
| Therapy Staff (Occupational & Physio) | £46.27 | £31.22 | £32.10 | £32.10 |
| Activity Coordinators | £15.65 | £14.92 | £16.44 | £15.65 |
| Service Management (Registered Manager/Deputy) | £55.98 | £53.25 | £54.00 | £54.00 |
| Reception & Admin staff at the home  | £17.49 | £20.91 | £23.04 | £22.70 |
| Chefs / Cooks | £43.52 | £35.11 | £38.53 | £36.43 |
| Domestic staff (cleaning, laundry & kitchen) | £55.22 | £53.82 | £55.99 | £56.62 |
| Maintenance & Gardening | £10.89 | £10.89 | £14.11 | £14.11 |
| Other care home staffing (please specify) | £44.29 | £30.13 | £38.98 | £106.85 |
| **Total Care Home Premises\*** | **£40.37** | **£40.37** | **£47.84** | **£40.37** |
| Fixtures & fittings | £18.75 | £16.64 | £17.15 | £14.71 |
| Repairs and maintenance | £30.42 | £26.47 | £27.25 | £24.73 |
| Furniture, furnishings and equipment | £3.27 | £5.01 | £3.63 | £3.63 |
| Other care home premises costs (please specify) | £22.83 | £20.99 | £21.84 | £21.84 |
| **Total Care Home Supplies and Services\*** | **£120.33** | **£128.79** | **£122.51** | **£120.33** |
| Food supplies | £40.55 | £40.54 | £41.64 | £40.54 |
| Domestic and cleaning supplies  | £14.11 | £14.66 | £15.93 | £15.59 |
| Medical supplies (excluding PPE) | £5.86 | £6.28 | £6.55 | £6.85 |
| PPE | £1.04 | £1.48 | £1.47 | £1.42 |
| Office supplies (home specific) | £3.34 | £3.63 | £2.73 | £2.02 |
| Insurance (all risks) | £8.39 | £8.06 | £8.06 | £8.39 |
| Registration fees | £4.38 | £4.34 | £4.13 | £4.11 |
| Telephone & internet | £2.39 | £4.16 | £3.45 | £3.20 |
| Council tax / rates | £1.07 | £1.07 | £1.07 | £1.10 |
| Electricity, Gas & Water | £27.14 | £27.88 | £24.56 | £23.74 |
| Trade and clinical waste | £4.70 | £5.25 | £6.79 | £5.23 |
| Transport & Activities | £2.09 | £2.04 | £2.02 | £3.05 |
| Other care home supplies and services costs (please specify) | £4.37 | £4.57 | £3.42 | £3.01 |
| **Total Head Office\*** | **£158.85** | **£134.64** | **£158.95** | **£158.85** |
| Central / Regional Management | £38.65 | £32.08 | £50.50 | £43.57 |
| Support Services (finance / HR / legal / marketing etc.) | £26.54 | £23.20 | £22.40 | £21.60 |
| Recruitment, Training & Vetting (incl. DBS checks) | £15.62 | £9.06 | £20.77 | £23.52 |
| Other head office costs (please specify) | £110.64 | £151.80 | £81.63 | £168.36 |
| **Total Return on Operations** | **£98.20** | **£94.17** | **£126.90** | **£116.60** |
| **Total Return on Capital** | **£133.49** | **£133.49** | **£133.49** | **£133.49** |
| **TOTAL** | **£1,189.75** | **£1,146.38** | **£1,498.43** | **£1,387.68** |

*\*Note: Values in the sub-total cells represent the median at a sub-total level rather that a sum of the individual line items, as it is these totals that represent the component parts of the Buckinghamshire Fair Cost of Care.*