



StewartBrown
Integrity + Quality + Clarity

Aged Residential Care Funding Analysis

Participant Guide



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1. Stewart Brown Aged Residential Care Funding Analysis Participant Guide

Thank you for expressing your interest in the Aged Care Funding Analysis (ARC Funding Analysis) commissioned by the Aged Care Association New Zealand (ACA) in partnership with StewartBrown. A short video introduction to ARC Funding Analysis and StewartBrown is available to watch [here](#)

About StewartBrown

StewartBrown is an independent specialist accounting firm that has been engaged by the ACA to complete the ARC Funding Analysis by working directly with Aged Residential Care Operators.

StewartBrown are leaders in Aged Care Financial Performance Benchmarking for the Australian aged care sector and have more than 30 years' experience delivering critical data analysis and insights that serve to help drive better outcomes for providers and the sector.

With a respected reputation for quality reporting, StewartBrown are trusted by key sector stakeholders including aged care providers, government departmental agencies, peak industry bodies, unions and consumers.

Expert data analysis from StewartBrown has been instrumental in helping shape policy and decision making that has led to major reform for the aged care sector in Australia, including most recently, Federal Government Aged Care Taskforce funding initiatives implemented to improve the sector's financial sustainability.

Sound policy relies on reliable evidence-based data to support the decision-making process.

Purpose of the ARC Funding Analysis

The ARC Funding Analysis has been set up to collect evidence-based data on the costs of providing aged residential care in New Zealand. Once the costs of providing aged residential care are clearly understood, informed decisions can be made on the adequacy of the current and future funding levels for the New Zealand aged care sector. This is important to support the sector in not only being financially sustainable but also investible to attract capital to meet the ongoing demands of a rapidly ageing population.

The design of the ARC Funding Analysis is based on proven aged care data collection methodologies used in the Australian aged care sector. It is important for the ACA to understand the costs of aged residential care across the core care levels of rest home care, hospital care, dementia care, and psychogeriatric care to progress conversations with key sector stakeholders on the adequacy of the current funding levels and where the future funding levels need to be.

Methodology of the ARC Funding Analysis

The ARC Funding Analysis is designed based on the Australian residential aged care data collection methodologies used by both StewartBrown and government agencies and independent pricing bodies. The funding of aged residential care needs to reflect the costs for providing the core activities that are required to deliver aged residential care services. The four core activities are:

- **Direct Care services** – these are the services to directly care for the residents, nursing, medical, incontinence and other supplies
- **Everyday Living Services** – these are the services that the resident has been receiving and paying for their entire lives such catering, cleaning, laundry, utilities etc
- **Accommodation services** – these are the services and costs required to ensure the resident has secure accommodation
- **Administration and support services** – to operate an aged care business requires information technology systems, administration and corporate support to ensure staff and bills are paid in a timely manner, recruitment, subsidy claims and billing, accounting services to monitor financial performance and cash flow, and general administrative compliance obligations are met.

Figure 1: Understand the core cost activities for delivering aged residential care to assess funding alignment

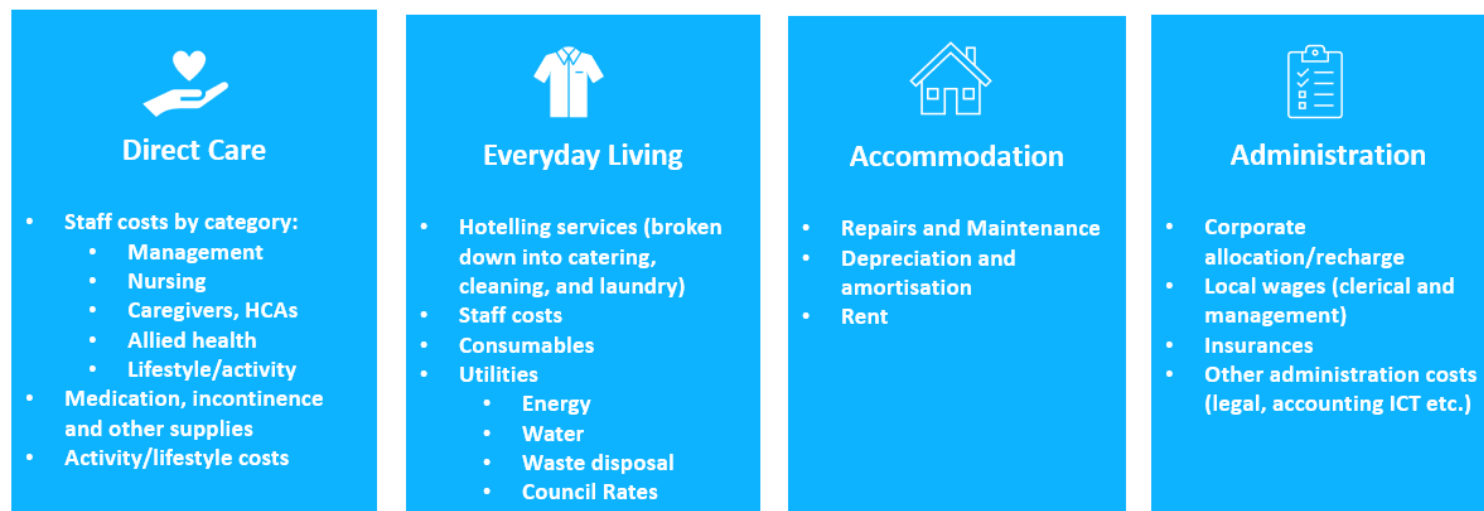
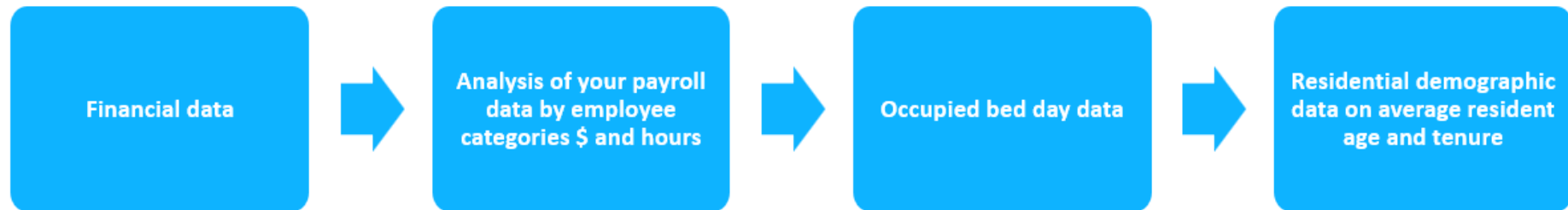


Figure 2: Required information to participate in the ARC Funding Analysis



- Financial data is required to understand the costs and revenues for providing aged residential care services
- Analysis of staff cost and hours data to get the core activity splits between direct care services, everyday living services, accommodation services, and administration services
- Occupied bed days data to convert financial and hours data into per resident/bed day comparators
- Residential demographic data to understand average resident age and length of stays

The ARC funding is broken down into three broad data collections categories

1. Organisation Profile data - this is to understand financial health and service mix of aged residential care operators
2. Demographic data - this is to understand the demographics of residents across aged residential care operators
3. Detailed aged residential care data at individual site and service level. This is fundamentally the most important aspect of the ARC Funding Analysis that will inform on future funding policy decisions

To streamline the data collection process, the data collection is based on your normal organisation 12 month financial reporting cycles. Hence if your organisation has a March year end reporting cycle, your 12 months of 2025 financial data will be 1 April 2024 to 31 March 2025. In the Organisation Profile Data collection tab, you will advise StewartBrown in cell B3 your Organisation financial year end period

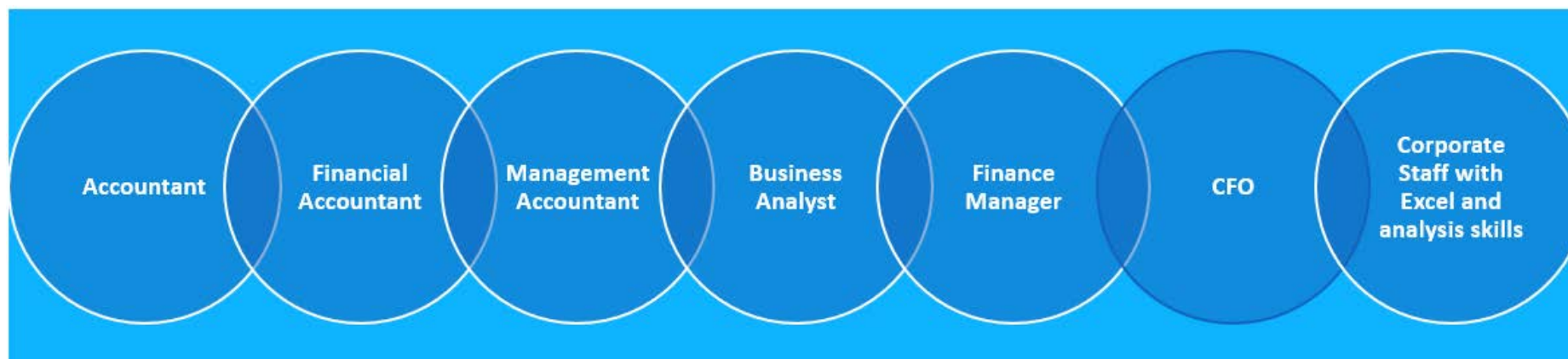
Table 1: Data collection reporting cycles

Data collection Tab	12 month financial year reporting cycles per your organisation financial year end
Organisation Profile data	12 months data 2025 financial year and prior 12 months data for the 2024 financial year
Demographic Data	12 months data 2025 financial year
Individual ARC sites	12 months data 2025 financial year

Data collection resources required

Each aged residential care operator will have the internal talent and skillset to complete the data collection using resources of the team(s) and people who prepare the monthly management and financial reporting packages. The following positions in your organisation will have the required skills and experience to complete the data collection:

Figure 3: Positions of Corporate Staff with required skill sets and experience to complete ARC Funding Analysis data collection



For further support and queries on the data collection please contact the ACA and StewartBrown:

Phone Aged Care Association New Zealand
John McDougall
Data and Insight Specialist
04 595 4834

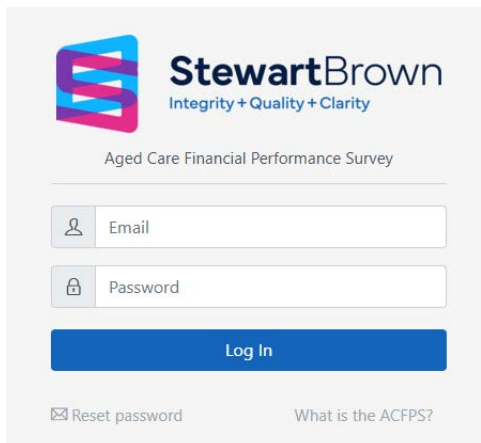
Email John.mcdougall@aca.org.nz

Email StewartBrown
ACANZ.fundinganalysis@stewartbrown.com.au

2. How to receive your ARC Data collection template

A system generated email should have been sent to you to set up your credentials to access the StewartBrown ARC Funding portal. If you have not yet received the link from the StewartBrown ARC Funding portal, then please contact StewartBrown at ACANZ.fundinganalysis@stewartbrown.com.au and reference “Credential Setup” in the subject line.

Once you have access to the ARC Funding portal, you will be able to download the data collection template with your organisation and aged residential care homes details pre-populated in the template by using the following link <https://acfps.stewartbrown.com.au/?sector=3&url=DataUpload.cshtml-gfrdownload=1>



Once logged in to the benchmarking portal, if you have used the link provided above, the data collection workbook will automatically download from the Data Collection section at the top of the portal. Simply open the downloaded workbook to start your data collection.

If you have any problems signing in, downloading the collection workbook, need any new homes added to the workbook or have any queries, please feel free to contact us at ACANZ.fundinganalysis@stewartbrown.com.au or call John McDougall at (04) 595 4834.

3. Check Data Collection Template has all of your ARC Services

It is important for you to check the prepopulated homes in the ARC Funding Data collection template match your aged residential homes. If there is any issue with your data collection template, for example missing ARC services, please do not hesitate to contact StewartBrown at ACANZ.fundinganalysis@stewartbrown.com.au and the StewartBrown Team will amend and re-issue your organisation with a corrected data collection template that is reflective of your ARC services.

The menu tab of your data collection template will list each of your ARC sites in the Aged Residential Care Home Index:

Aged Residential Funding Analysis
Financial data, hours and bed day input forms


Data Collection Workbook - Aged Residential Care Homes

Due Date: Tuesday, 31 March 2026

Twelve months ended Financial Year 2025
Data collection tabs (hyperlinked below)

[Organisational Profile Data](#)
[Demographic](#)
Residential Data - refer to index below
[Residential data entry definitions](#)

Aged Residential Care Home Index:
[Hutcheon Village](#)
[Sinclair Garden](#)
[Parkinson Home](#)
[Corderoy Home](#)




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342/352 Lambton Quay
WELLINGTON 6011



Note: Please do not move /remove copies of the pages from this file for others to complete, please give them a copy of the whole file and rename the file to advise the type of data that is included, thank you.

4. Data Collection Timeline

Data submissions are due by the **31 March 2026**. If your organisation cannot make this timeline then please contact us. StewartBrown have some flexibility to grant extensions on a case-by-case basis to ensure maximum participation while delivering to the ARC Funding Analysis timelines depicted below:

Aged Residential Care Funding Analysis

February 2026

Express interest to participate in ARC Funding Analysis today, allowing time to organise data collection

February 2026

ARC Funding Analysis **data collection** goes live in the field

31 March 2026

ARC Funding Analysis **data collection due date**

30 April 2026

Data cleansing – rigorous review each ARC Funding Analysis data submission

May 2026

Analysis of the ARC Funding Analysis data collected

31 May 2026

Reporting available to be made in draft to ACA to commence ARC funding conversations with key stakeholders, Ministers, and government agencies

June 2026

Final report – detailing data collection, validation, analysis processes and findings for decision making

5. Data Collection Workbook Overview

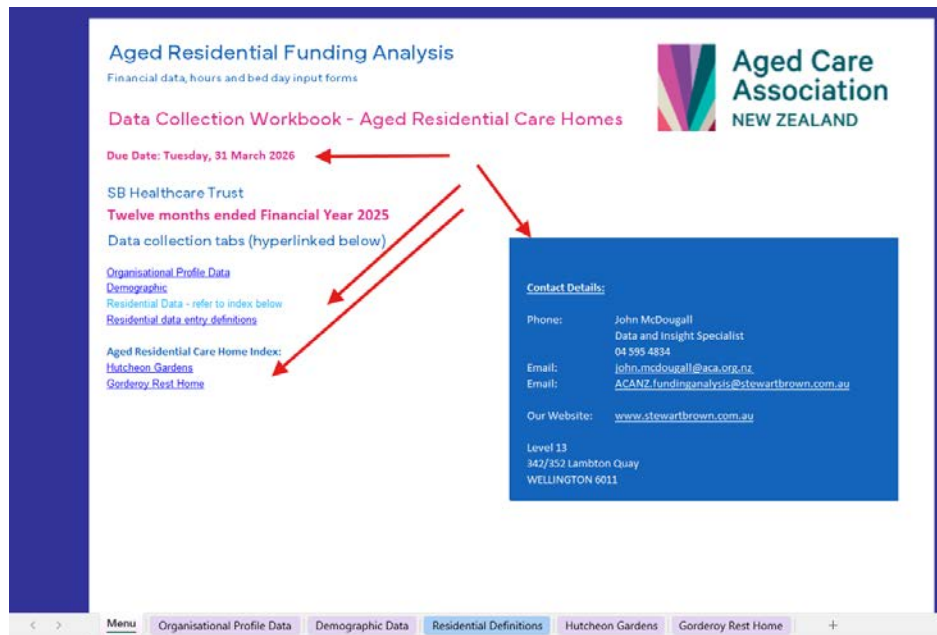
The data collection workbook will be pre-populated with your aged residential home. If an ARC home in data collection template appears to be missed, then please advise the StewartBrown Team to rectify your data collection setup.

The remainder of this guide provides you with an overview of the data collection template, with worked examples on how to populate the template. A video tutorial on the data collection template is also available to watch [here](#)

If you have any queries regarding the data collection, then please do not hesitate to contact StewartBrown at ACANZ.fundinganalysis@stewartbrown.com.au or contact the ACA Data and Insight Specialist John McDougall at (04) 595 4834, or email John.mcdougall@aca.org.nz.

Menu Tab

The Menu tab will help you navigate to different sections of the data collection workbook. The blue data collection tab names on the left of the Menu tab are hyperlinked so you can click on the hyperlinks to quickly navigate to each of the data collection or definition tabs from the Menu tab. To the right in the blue box is the key ARC Funding Analysis contact details for the ACA and StewartBrown Teams. Top left you find the ARC Funding Analysis data collection due date (Currently 31 March 2026).



Aged Residential Funding Analysis
 Financial data, hours and bed day input forms

Data Collection Workbook - Aged Residential Care Homes

Due Date: Tuesday, 31 March 2026

SB Healthcare Trust
 Twelve months ended Financial Year 2025

Data collection tabs (hyperlinked below)

Organisational Profile Data
 Demographic
 Residential Data - refer to index below
 Residential data entry definitions

Aged Residential Care Home Index:
 Hutcheon Gardens
 Gorderoy Rest Home

Contact Details:
 Phone: John McDougall
 Data and Insight Specialist
 04 595 4834
 Email: john.mcdougall@aca.org.nz
 Email: ACANZ.fundinganalysis@stewartbrown.com.au
 Our Website: www.stewartbrown.com.au

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 342/352 Lambton Quay
 WELLINGTON 6011

Menu Organisational Profile Data Demographic Data Residential Definitions Hutcheon Gardens Gorderoy Rest Home +

Organisation Profile Data Tab

This tab collects comprehensive whole-organisation financial data for two consecutive financial years (2025 in column B and 2024 in column C), including your organisation balance sheet, profit and loss statement, and key operational metrics across core aged care service lines. The financial data collection is streamlined to be the 12 month reporting cycles per your normal financial reporting period. **In cell B3 of the Organisation Profile tab you will advise StewartBrown of your reporting year end cycle.** For example if your financial year end period is March then your 12 months of data for the 2025 financial year will be 1 April 2024 to 31 March 2025.

The organisation data collection will provide an overview of the general financial performance and balance sheet health of organisations delivering aged residential care services.

The first section of the organisation data collection is on operational activity mix comparing 2025 financial year to 2024 financial year.

	Whole Organisation Twelve months (Financial Year 2025)	Whole Organisation Twelve months (Financial Year 2024)	Definition and Description	
1				
2	March		Inclusions Exclusions	
3	Operational data			
4	Number of aged care residential homes	3	3	Total number of residential aged care homes across the organisation
5	Number of operating dedicated rest home beds (non-ORA)	85	85	Total number of rest home operational beds (non-ORA) across the organisation
6	Number of operating dedicated hospital beds (non-ORA)	42	42	Total number of hospital operational beds (non-ORA) across the organisation
7	Number of operating dual service beds (non-ORA)	28	28	Total number of dual service beds (non-ORA) across the organisation
8	Number of operating dementia beds (non-ORA)	24	24	Total number of dementia beds (non-ORA) across the organisation
9	Number of operating psychogeriatric beds	12	12	Total number of psychogeriatric operational beds across the organisation
10	Number of ORA beds - including care suites/serviced apartments that are certified for use by ARC residents	18	15	Total number of ORA beds that are certified for use by ARC residents
11	Number of retirement villages	2	2	Total number of retirement villages
12	Number of serviced apartments/care suites not certified for use by ARC residents	32	32	Total number of serviced apartments/care suites across the organisation
13	Number of independent living village units	64	64	Total number of retirement village units across the organisation
14	Number of HNZ funded in-home support clients	147	132	Total number of residents and clients on funded in-home support packages across the organisation
15	Total number of staff (headcount)	218	211	Include total number of staff across the organisation by headcount
16	Total number of staff (FTE)	163	157	Include total number of staff across the organisation by FTE (full-time equivalent)
17				

Balance sheet data collection for the two financial years starts from rows 18 to 63. 2025 financial year data input in column B and 2024 financial year data input in column C. Definitions are provided in columns E, and exclusions to definitions in column G. The balance sheet data should map across easily from your standard chart of accounts.

	B	C	E	F	G	H
	Whole Organisation Twelve months (Financial Year 2025)	Whole Organisation Twelve months (Financial Year 2024)	Definition and Description			
1						
2	March		Inclusions		Exclusions	
17						
18	Balance sheet extract					
19						
20	Whole Dollars	Whole Dollars				
21	Current Assets					
22	Cash and cash equivalents	2,845,000	3,120,000	Operating accounts, cash management accounts, term deposits (less than 3 - 12 months maturity)		Financial assets; related party loans
23	Financial assets	1,650,000	1,450,000	Term deposits (> 3 - 12 months); managed funds, equity instruments (shares)		Related party investments/loans; equities not at arms-length
24	Trade receivables (less Provision for doubtful debts)	1,285,000	1,165,000	Resident/client receivables; subsidies receivable; GST receivable; interest/investment income receivable; other receivables		Related party receivables; refundable loans receivable, advance subsidy payments received (include in Creditors and other current liabilities)
25	Refundable loans receivable	385,000	420,000	Refundable loans owing by residential or retirement living resident expected to be received within 12 months		
26	Loans receivable - related parties			Loans receivable (including current account) from related parties expected to be received within 12 months		
27	Loans receivable - non-related parties	125,000	140,000	Loans receivable from non-related parties expected to be received within 12 months		
28	Other assets	245,000	218,000	All other current assets not included above (includes inventory, prepayments; assets held for sale; abnormal receivables)		
29	<i>Total Current Assets</i>	6,535,000	6,513,000			
30	Non-Current Assets					
31	Financial assets	875,000	820,000	Term deposits (> 12 months); managed funds, equity instruments (shares)		Related party investments/loans; equities not at arms-length
32	Loans receivable - related parties			Loans receivable (including current account) from related parties expected to be received later than 12 months		
33	Loans receivable - non-related parties	280,000	315,000	Loans receivable from non-related parties expected to be received later than 12 months		
34	Capital work in progress	1,450,000	680,000	Capital works in progress for retirement living and residential that is expected to be capitalised upon completion		
35	Property, plant & equipment	48,650,000	46,890,000	Land; buildings; leasehold improvements; plant/equipment/furniture/fixtures; motor vehicles		Software (intangible asset)
36	Right-of-use assets	1,245,000	1,580,000	Assets disclosed due to the adoption of NZ IFRS 16 Leases		
37	Investment property	8,320,000	8,750,000	Retirement living (if not included as PP&E); property held for rental income; property held for strategic purposes		Land and buildings operating as residential care
38	Intangibles - goodwill	2,340,000	2,340,000	Goodwill		
39	Intangibles - other	185,000	215,000	Software; trademarks		
40	Other Assets	95,000	110,000	All other non-current assets not included above not expected to be realised within 12 months		
41	<i>Total Non-Current Assets</i>	64,040,000	61,700,000			
42	<i>Total Assets</i>	70,575,000	68,213,000			
43						

	B	C	E	F	G
	Whole Organisation Twelve months (Financial Year 2025)	Whole Organisation Twelve months (Financial Year 2024)	Definition and Description		
1	March		Inclusions	Exclusions	
2	Financial year end /balance date (Please Select Option =>)				
42	70,575,000	68,213,000	Total Assets		
44	Current Liabilities				
45	2,680,000	2,450,000	Accounts payable; unearned income; GST payable (net); subsidies payable (net); subsidies received in advance; Other liabilities not included above expected to be settled within 12 months		
46	5,850,000	5,240,000	Occupational rights agreements (ORAs) liability and other resident loans		
47			Secured and unsecured loans payable to related party expected to be repaid within 12 months		
48	1,250,000	1,180,000	Secured and unsecured borrowings from financial institution or other non-arms length party expected to be repaid within 12 months	Related party loans; Accounts payable; related party loans	
49	1,520,000	1,425,000	Employee entitlements and other provisions expected to be paid within 12 months		
50	365,000	348,000	Lease liability disclosed as a result of adoption of NZ IFRS 16		
52	3,135,000	2,953,000	Total Current Liabilities		
54	Non-Current Liabilities				
55			Secured and unsecured loans payable to related party expected to be repaid after 12 months		
56	18,450,000	19,650,000	Secured and unsecured borrowings from financial institution or other non-arms length party expected to be repaid after 12 months	Related party loans	
57	350,000	325,000	Employee entitlements and other provisions expected to be paid after 12 months		
58	920,000	1,285,000	Lease liability disclosed as a result of adoption of NZ IFRS 16		
59	145,000	135,000	Other liabilities not included above expected to be paid after 12 months		
60	19,865,000	21,395,000	Total Non-current Liabilities		
61	23,000,000	24,348,000	Total Liabilities		
63	47,575,000	43,865,000	Net Assets		

In rows 71 to 125 is the organisation Statement of Profit and loss data collection. Again, this is for two financial years. 2025 financial year data input in column B and 2024 financial year data input in column C. Definitions are provided in columns E, and exclusions to definitions in column G. The Profit and Loss data should map across easily from your standard chart of accounts.

A	B	C	D	E	F	G	H
	Whole Organisation Twelve months (Financial Year 2025)	Whole Organisation Twelve months (Financial Year 2024)		Definition and Description			
1							
2	March			Inclusions		Exclusions	
68	Statement of profit and loss and other comprehensive income extract						
69	Whole Dollars	Whole Dollars					
70	Revenue						
71	Operating (Service) Revenue						
72	Care fees and village services	28,450,000	26,890,000	Aged residential income and village service fees			
73	Deferred management fees	1,840,000	1,625,000	Deferred management fees derived from Occupational right agreements (ORAs)			
74	Other operating income	485,000	420,000	Other operating income from other business units outside of Aged Care and Retirement Living		Excludes non-recurrent income	
75	<i>Total Operating Revenue</i>	30,775,000	28,935,000				
76	Investment Revenue						
77	Investment income (loss) realised	125,000	98,000	Investment income actually received (realised) from all financial assets. Examples include income received from stocks, mutual funds, capital gains, dividends, sale of securities		Fair value movements on financial assets	
78	Interest income - related parties			Interest income received from related parties (received/accrued or credited to related party loan account)			
79	Interest income - non related parties	78,000	65,000	Interest income received from any source other than a related party (received or accrued)		Excludes interest income that may arise from the adoption of NZ IFRS 16 Leases	
80	<i>Total Investment Revenue</i>	203,000	163,000				
81	<i>Total Recurrent Revenue</i>	30,978,000	29,098,000				
82	Non-Recurrent Revenue:						
83	Donations, Bequests and Fundraising	125,000	85,000	Donations, bequests and fundraising income		Small donations that are related to operating expenses (include with operating income)	
84	Fair value gains on financial assets through P&L	42,000		Fair value gain (unrealised) movements on all financial assets		Do not include if amount was recorded as Other Comprehensive income	
85	Fair value gains on other assets through P&L	170,000	95,000	Fair value gain (unrealised) movements on other assets (including investment property).		Do not include if amount was recorded as Other Comprehensive income. Do not include fair value movements on financial assets, include this in line item above.	
86	Grants received	340,000	180,000	Grants received (including government grants and specific purpose grants) for capital purposes		Grants that are related to operating expenses (include with operating income)	
87	Impairment gain			Impairment gain of non-current asset or loan receivable (related party and non-related party)		Doubtful debts and bad debts	
88	Realised gains on disposal of assets	28,000	15,000	Actual gain (realised) on disposal of any asset (current or non-current asset)		Non realised movements	
89	Other non-recurrent revenue	18,000	12,000	Any other non-recurrent income			
90	<i>Total Non-Recurrent Revenue</i>	723,000	387,000				
91	Total Revenue	31,701,000	29,485,000				

	A	B	C	D	E	F	G	H
1		Whole Organisation Twelve months (Financial Year 2025)	Whole Organisation Twelve months (Financial Year 2024)		Definition and Description			
2	Financial year end /balance date (Please Select Option =>)	March			Inclusions	Exclusions		
92								
93	Expenses							
94	Operating (Recurrent) Expenses							
95	Salaries and Employee Benefits	16,450,000	15,480,000		Includes all expenses relating to direct staff (permanent/part-time/casual), agency staff and contract staff. Includes salaries and superannuation; allowances; accrued leave entitlements; workers compensation; termination payments; fringe benefits paid; payroll tax; and any other direct labour costs	Staff training; staff amenities; staff recruitment		
96	Depreciation	2,145,000	2,080,000		Depreciation expense of non-current assets (excluding intangible assets)	Amortisation of intangible assets; Depreciation on Right of Use Assets as per NZ IFRS 16		
97	Depreciation on right-of-use assets	335,000	320,000		Depreciation on Right of Use Assets as per NZ IFRS 16			
98	Interest Expenses on lease liabilities	85,000	95,000		Interest on Lease Liabilities per NZ IFRS 16			
99	Amortisation	45,000	42,000		Amortisation expense of intangible assets			
100	Rent not captured by NZ IFRS 16 - related parties				Rent paid/credited/accrued to related parties for rental of premises (including aged care homes)	Rent captured by NZ IFRS16		
101	Rent not captured by NZ IFRS 16 - non related parties	125,000	118,000		Rent paid/accrued to non-related parties for rental of premises (including aged care homes)	Rent captured by NZ IFRS 16		
102	Management fees - related parties				Management fees paid/credited/accrued to related parties			
103	Management fees - non related parties	185,000	165,000		Management fees paid/accrued to non-related parties			
104	Finance expense - related parties				Interest or borrowings costs paid/credited/accrued to related parties			
105	Finance expense - non related parties	1,240,000	1,315,000		Interest or borrowings costs paid/accrued to non-related parties Includes banks; financial institutions; residents (refundable loans); Government institutions (ATO)	Bank charges and fees		
106	Marketing expenses	285,000	248,000		Include all advertising and marketing expenses			
107	Other expenses	4,920,000	4,650,000		All other recurrent expenses not included above			
108	<i>Total Recurrent Expenses</i>	25,815,000	24,513,000					

	A	B	C	D	E	F	G	H
1		Whole Organisation Twelve months (Financial Year 2025)	Whole Organisation Twelve months (Financial Year 2024)		Definition and Description			
2	Financial year end /balance date (Please Select Option =>)	March			Inclusions	Exclusions		
108	<i>Total Recurrent Expenses</i>	25,815,000	24,513,000					
109								
110	Non-Recurrent Expenses:							
111	Fair value losses on financial assets through P&L		68,000		Fair value loss (unrealised) movements on all financial assets	Do not include if amount was recorded as Other Comprehensive income		
112	Fair value losses on other assets through P&L				Fair value loss (unrealised) movements on other non-current assets (including investment property)	Do not include if amount was recorded as Other Comprehensive income. Do not include fair value loss movements on financial assets, include this in line item above.		
113	Impairment loss	35,000	28,000		Impairment loss of non-current asset or loan receivable (related party and non-related party)	Doubtful debts and bad debts		
114	Realised loss on disposal of assets	12,000	18,000		Actual (realised) loss on disposal of any asset (current or non-current asset)	Non realised movements		
115	Other non-recurrent expenses	48,000	35,000		Any other non-recurrent income and expenses			
116	<i>Total Non-Recurrent Expenses</i>	95,000	149,000					
117	<i>Total Expenses</i>	25,910,000	24,662,000					
118								
119	Surplus (deficit) before income tax	5,791,000	4,823,000					
120								
121	Income Tax Expense (Benefit)				Income tax expense or refunded based on net profit before tax and any tax adjustments			
122	Other Comprehensive Income - Asset Revaluation Increase	520,000	385,000		Total of asset revaluation increase amounts included in Other Comprehensive Income in GPFS			
123	Other Comprehensive Income (Loss) - Other	(76,000)	42,000		Total of all other amounts (except for asset revaluation reserve increase) included in Other Comprehensive Income in GPFS			
124								
125	Surplus (deficit) for the year	6,235,000	5,250,000					

After the general organisation balance sheet and statement of profit and loss data collections are a couple of questions on Marketing, IT and information systems, and refurbishment and depreciation policies:

- In rows 131 to 135 are data collection on organisation marketing spend across the 2025 and 2024 financial years by business stream.
- In rows 138 to 140 are questions to understand the main IT systems used by your organisation for payroll, rostering and financial/general ledger. This is a text field for a written response
- In row 145 is a question on your current refurbishment policy. This is a drop down selection
- In row 147 is a question on your current depreciation policy. This is a drop down selection

	A	B	C	D	E	F	G
1		Whole Organisation Twelve months (Financial Year 2025)	Whole Organisation Twelve months (Financial Year 2024)		Definition and Description		
2	Financial year end /balance date (Please Select Option =>)	March			Inclusions		Exclusions
130							
131	Marketing detail information	\$	\$				
132	Aged Residential care	145,000	12,800				
133	In-home support	48,000	42,000				
134	Retirement living	82,000	68,000				
135	Other business units	10,000	10,000				
136		285,000.00	132,800.00				
137	IT system information						
138	Payroll System	PayHero					
139	Rostering System	HealthRoster NZ					
140	Financial/General ledger system	Vcare					
141							
142	Aged residential care additional information	Whole Organisation Twelve months (Financial Year 2025)	Whole Organisation Twelve months (Financial Year 2024)				
143							
144	Refurbishment information						
145	What is your policy for refurbishment, please select from the following:	Between 15 and 20 years					Refurbishment policy is the expected number of years between major refurbishments of the residential aged care facilities
146							
147	What is your current building depreciation rate, please select from the following:	Between 2.5% and 3.3% (between 30 to 40 years useful life)					The current building depreciation rate as per the organisation's financial accounting treatment
148							

Resident Demographics

The Residential Aged Care Additional Information tab collects key resident demographic data across the four core aged residential care levels – Rest Home, Hospital, Dementia, Psychogeriatric – as well as Aged residential care - All levels (consolidation of rest home, hospital, dementia, and psychogeriatric), and if applicable serviced apartments and independent living.

Key data collection includes data on average resident age, admission and exit numbers, and average length of stay for both long-stay and short-stay residents. Definition guidance provided in column J.

The demographic data will be collected at the consolidated organisation level, not across individual ARC sites. This is to streamline data collection.

The demographic data is collected based on your 2025 financial reporting period. As previously mentioned, in the organisation tab in cell B3 you will advise StewartBrown of your organisation year end balance period.

	A	B	C	D	E	F	G	H	I	J
1		FY25 - twelve months								
2										
3										
4	Aged Residential Care Additional Information	Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Care levels	Serviced Apartments/ Care Suites	Independent Living		Guidance
5	Client profile - Long-stay residents									
6	Average age of existing residents	86.0	84.0	87.2	82.0	85.0	81.0	78.0		Please enter in years the average age of long-stay residents in your aged care homes as at FY25 year end
7	Average age of incoming residents	84.0	82.5	85.5	79.9	83.0	79.0	75.0		Please enter in years the average age of incoming long-stay residents for the FY25 financial year
8	Number of resident admissions this current financial year	28	18	12	6	64	8	12		Please enter number of long-stay resident admissions for this FY25 financial year
9	Number of resident exits this current financial year	24	16	10	5	55	6	8		Please enter number of long-stay resident departures for this FY25 financial year
10	Average number of months of stay of residents (current residents)	38.0	32.0	28.0	24.0	33.0	42.0	96.0		Please enter in months the average number of months of stay of existing long-stay residents as at FY25 year end
11	Average number of months of stay of departed residents (departures within current financial year)	26.0	22.0	18.0	16.0	23.0	30.0	72.0		Please enter in months the average number of months of stay of long-stay residents who have departed during the FY25 financial year
12										
37	Client profile - Short-stay residents									
38	Average age of existing short-term residents	83.0	81.0	84.0	78.0	82.0				Please enter in years the average age of short term stay residents in your aged care homes as at FY25 year end
39	Number of short-term resident admissions this current financial year	15	4	3	1	23				Please enter number of short-term resident admissions this current financial year
40	Number of short-term residents who transitioned to long-stay residents during the financial year	3	1	1		5				Please enter number of short term stay resident who transferred to long-stay residents during the financial year
41	Average length of stay per an occasion of respite care	21.0	14.0	14.0	14.0	18.0				Please enter average number of days of short term care provided per an occasion of short term stay service during the financial year
42										

Residential Data

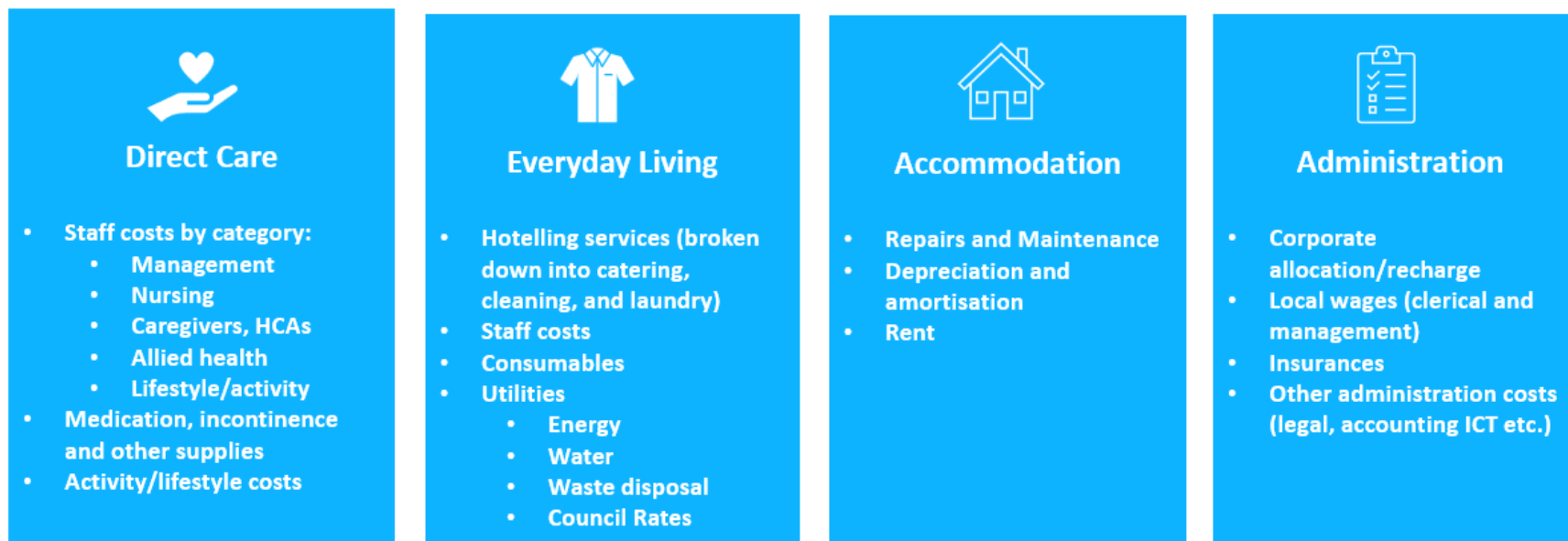
This section collects detailed financial and operational data for each aged residential care (ARC) services for the full twelve-month period of the 2025 financial reporting cycle. The template is designed to capture comprehensive information across all ARC care service types, including rest home, hospital, dementia, and psychogeriatric care. There will be a separate data input for each of your organisations ARC sites.

To enable meaningful benchmarking and financial performance analysis, StewartBrown have structured the data collection around the four key cost activities:

- **Direct care** covers clinical services and care labour costs
- **Everyday living** encompasses hotel services such as catering, cleaning, laundry, and utilities that support residents' daily lives.
- **Accommodation** includes building-related costs such as maintenance, depreciation, and other property expenses
- **Administration activities** include direct local administration cost such as receptionist, building insurances, and other indirect corporate overhead costs related to finance, legal, ICT, payroll and HR etc

Alongside these financial categories, you will also provide staffing hours, bed days, and accommodation payment information to give a complete picture of your aged care operations.

Figure 4: core cost activities for delivering aged residential care to assess funding alignment



Detailed line item definitions are provided on the Residential Data Definitions tab for each ARC line item. The Residential Definitions tab is the fourth tab to the right of the workbook next to the Residential Demographics tab, alternatively use the hyperlink in Menu tab to navigate here. It is recommended participants review and understand each ARC line item definition before commencing the data collection process.

A	B	C	D
Residential Data Definitions	Definition & description	Inclusions	Exclusions
3 Care			
4 Direct care			
5 Direct care revenue			
6 Long term stays - Territorial Local Authority (TLA) resident fees and subsidies Residential (Aged - Rest Home)	Residential Care Subsidy revenue and resident contributions received for long-term Rest Home Care under the Aged-Related Residential Care Services (ARRC) Agreement. Include revenue arising from contracted TLA bed-day price only (enter revenue from premium accommodation charges under "Accommodation premium charges" below).		
7 Residential (Aged - Continuing Care - Hospital)	Residential Care Subsidy revenue and resident contributions received for long-term Continuing Care (Hospital) under the Aged-Related Residential Care Services (ARRC) Agreement. Include revenue arising from contracted TLA bed-day price only (enter revenue from premium accommodation charges under "Accommodation premium charges" below).		
8 Residential (Aged - Dementia)	Residential Care Subsidy revenue and resident contributions received for long-term Dementia Care under the Aged-Related Residential Care Services (ARRC) Agreement. Include revenue arising from contracted TLA bed-day price only (enter revenue from premium accommodation charges under "Accommodation premium charges" below).		
9 Residential (Aged - Continuing Care - Psychogeriatric)	Residential Care Subsidy revenue and resident contributions received for long-term Psychogeriatric care under the Aged-Related Hospital Specialised Services (ARHSS) Agreement. Include revenue arising from contracted TLA bed-day price only (enter revenue from premium accommodation charges under "Accommodation premium charges" below).		
10 Short term stays	From ARC-aligned local contracts with HNZ (short-stay)		
11 Grants/subsidies - not capital	Government grants and subsidies of a non-capital nature. This includes funding from Ministry of Disabled people contracts, Government contracts N.E.C, ACC contracts		Capital grants of a capital nature (refer non-recurrent revenue section). Grants or subsidies related to premium accommodation rooms
12 Other Care Revenue	Any other care related revenue such as long and short-term private care revenue arrangements outside of TLA bed-day rate revenue. Exclude revenue from premium accommodation charges, which should be entered under "Accommodation premium charges" below.		Please enter all everyday living, accommodation and non-recurrent revenue in below sections
13 Total direct care revenue	Total direct care revenue received		
14			
15			
16			
17			
18 Direct care expenditure			
19 Care labour costs			
20 Care management	Employee wages, allowances, uniform costs, leave, fringe benefits, private superannuation, employer KiwiSaver contributions, attending training, ACC compensation payments and wages paid to, or in respect of, care management staff. Typically this would be the DON, DDON, Facility Manager. This might also include positions such as Clinical Manager and Leads. If these positions include a significant amount of direct care provision then that portion of the costs should be associated with the category based on the employee qualifications. This would also include an allocation of the costs of this position should it be shared between facilities but typically these would be included as part of the administration recharge. DO NOT allocate between administration wages and care management. Total cost of facility manager should be allocated to this position.		Excludes costs associated with providing staff training; staff amenities; staff recruitment; Bureau staff; Share of workers ACC levies
21 Registered nurses	Employee wages, allowances, uniform costs, leave, fringe benefits, private superannuation, employer KiwiSaver contributions, training attendance, ACCs compensation payments and wages paid to, or in respect of, registered nurses.		Excludes costs associated with providing staff training; staff amenities; staff recruitment; Bureau staff; Share of workers ACC levies
22 Enrolled nurses (registered with the MCMZ)	Employee wages, allowances, uniform costs, leave, fringe benefits, private superannuation, employer KiwiSaver contributions.		Excludes costs associated with providing staff training; staff amenities; staff recruitment;

It is worth noting the column definitions are provided from row 313:

1 Residential Data Definitions		Definition & description									
2		Inclusions									
313	Column Definitions										
314		B	D	E	F	G	H	I	J	K	L
315	1 Aged Care Home ID (Office Use Only):										
316											
317	2 Aged Care Home Name:		Hutcheon Gardens								
318											
319	Service		Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Services	Serviced apartments/ care suites	Independent living	*Shared village	Total Village
320											
321											
322											
323			<i>If possible, provide the data by individual ARC services categories (option A). If unable to provide the breakdown, please provide aggregate Aged Residential Care Services (option B).</i>								
324	6 Twelve months FY25		Option A				Option B	Colocated ILU/SA and shared village			
325											
326	Rest Home		Provide 24-hour care for older people who cannot live safely at home. Residents may need help with showering, dressing, and mobility. Some facilities include hospital-level care units. Staffed by at least 1 care worker at all times, with registered nurse coverage for some hours weekly.								
327	Hospital		Long-stay facilities for older people needing nursing care due to illness and disability. Residents tend to be immobile and many are confused. Minimum 2 staff on duty at all times (1 registered nurse and 1 caregiver). Doctors are not on duty 24 hours.								
328	Dementia		Provide specialist care in secure environments for residents with dementia who are often confused. Staff are trained in dementia care. Minimum 1 staff member on duty at all times with another readily available on site, plus registered nurse coverage for some hours weekly.								
329	Psychogeriatric		Also called special hospitals. Care for residents with high needs and challenging behaviours due to dementia or combined age-related disability and mental health conditions. Staff trained to manage these behaviours. Minimum 2 staff on duty at all times (1 registered nurse and 1 caregiver).								
330	Aged Residential Care - All Services		Where an aged care operator is unable to provide detailed aged residential care revenue and cost splits by the four care levels of Rest home, hospital, Dementia, and Psychogeriatric care then they can input data in column H for "aged residential care all services". The preference for the ARC Funding analysis is for operators to provide revenue and expense data at the four care levels but StewartBrown understand this may not be possible for all ARC sites. It is still important to understand the overall ARC cost and funding structures, hence an option B has been offered in the data collection.								
331	Serviced apartments/care suites		Self-contained units for older people who need some support but want to maintain independence. Residents have their own private living space with access to on-site care services, meals, and assistance as required. Provides a middle option between independent living and full residential care. Residents lease the unit under occupational rights agreements (ORAs). Serviced apartments/care suites may be certified by HealthCert to provide rest home, hospital or dementia aged residential care.								
332	Independent living		Residential units or villages for older people who can live independently without requiring daily care assistance. Residents maintain their own households and manage their own daily activities. May include access to communal facilities and optional support services as needed. Residents lease the unit under occupational rights agreements (ORAs).								
333	*Shared village		Site/Village/home costs have not been directly allocated between the service streams (Rest Home, Hospital, Dementia, Psychogeriatric, Serviced Apartments/Care Suites, and Independent Living Units). Appropriate allocation methodology will be required to allocate a share of these costs against each service stream to ensure the true costs of funding aged residential care are not understated.								
334	Total Village		A consolidated summary column that combines all aged care service lines reported in this survey, including all Aged Residential Care and Retirement Living services (Rest Home, Hospital, Dementia, Psychogeriatric), Serviced Apartments/Care Suites, Independent Living Units, and Shared Village costs. This column is automatically calculated and provides Site/Village/home. Retirement living operations are out of scope for ARC Funding analysis reporting purposes, but it is common for some operators to treat Aged Residential Care and Retirement Living sites as one business unit, therefore it is important the financial data in the ARC Funding Analysis can be reconciled back to internal management and financial reports and to identify any potential cost allocation issues between the services.								
335											

The ARC Data collection template design recognises that Operators will have mixed levels of sophistication in reporting, and in many cases ARC sites will be co-located with retirement living services, therefore it is important for StewartBrown to have full visibility of all the ARC and retirement living revenues and costs on an ARC site to ensure there is no apparent understatement of costs to the ARC service streams. Some residents in serviced apartments/care suites receive care under the ARRC agreement, but others do not. Therefore, serviced apartments are also an important element of the ARC Funding Analysis. Independent living is out of scope for the ARC Funding analysis but it's important this data is also provided to help identify potential anomalies in the ARC data collection. For example, it may become apparent, based on sector benchmark data for an ARC site co-located with Retirement Living, that an inequitable cost allocation between independent living and ARC services is in place and needs to be reworked to a better aligned cost allocation methodology.

B		D	E	F	G	H	I	J	K	L	
1	Aged Care Home ID (Office Use Only):										
2	Aged Care Home Name:	Hutcheon Gardens									
3	Service	Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Services	Serviced apartments/ care suites	Independent living	*Shared village	Total Village	
5		<i>If possible, provide the data by individual ARC services categories (option A). If unable to provide the breakdown, please provide aggregate Aged Residential Care Services (option B).</i>									
6	Twelve months FY25	Option A			Option B	Colocated ILU/SA and shared village					
7	Key										
8	Input Cell										
9	Input cell for shared village cost allocation %										
10	Calculated Cell										
11	Data input not expected, but still possible										
12											
13	Detailed Data Input Sheet										
14	Care										
15	Direct care										
16	Direct care revenue										
17	Long term stays - Territorial Local Authority (TLA) resident fees and subsidies										
18	Residential (Aged - Rest Home)										
19	Residential (Aged - Continuing Care - Hospital)										
20	Residential (Aged - Dementia)										
21	Residential (Aged - Continuing Care - Psychogeriatric)										
22	Short term stays										
23	Grants/subsidies - not capital										
24	Other Private Care Revenue										
25	Total direct care revenue	-	-	-	-	-	-	-	-	-	
26											

In rows 8 to 11 is a data input key. The light blue cells are for financial, hours, and occupied bed day input. The shaded cells indicate data input is possible but not expected. For example, a dementia revenue input in Rest home care in Cell D20 is possible but it would not be unexpected.

Data Collection Approach: Two Options

StewartBrown preferred approach (Option A) is to collect revenue and expenditure data by individual ARC service category—that is, separately for rest home, hospital, dementia, and psychogeriatric care. This level of detail enables the sector to better understand the specific revenue and costs associated with operating each level of care and supports the ACA’s advocacy for ARC funding reform.

Under option A

- Rest home care revenues, expenses, hours, occupied bed day data is entered into **column D**
- Hospital care revenues, expenses, hours, occupied bed day data is entered into **column E**
- Dementia care revenues, expenses, hours, occupied bed day data is entered into **column F**
- Psychogeriatric care revenues, expenses, hours, occupied bed day data is entered into **column G**

	B	D	E	F	G	H
1	Aged Care Home ID (Office Use Only):					
2	Aged Care Home Name:	Hutcheon Gardens				
3	Service	Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Services
5		<i>If possible, provide the data by individual ARC services categories (option A). If unable to provide t</i>				
6	Twelve months FY25	Option A				Option B
15	Direct care	←				
16	Direct care revenue					
17	Long term stays - Territorial Local Authority (TLA) resident fees and subsidies					
18	Residential (Aged - Rest Home)					
19	Residential (Aged - Continuing Care - Hospital)					
20	Residential (Aged - Dementia)					
21	Residential (Aged - Continuing Care - Psychogeriatric)					
22	Short term stays					
23	Grants/subsidies - not capital					
24	Other Private Care Revenue					
25	Total direct care revenue	-	-	-	-	-
26						
27	Direct care expenditure					
28	Care labour costs					
29	Care management					
30	Registered nurses					
31	Enrolled nurses (registered with the NCNZ)					
32	Caregivers, HCAs					
33	Allied Health					
34	Diversional therapy/ Lifestyle/ Recreation/Activities officer					
35	Bureau Labour costs					
36	Bureau staff - Care management					
37	Bureau staff - Registered nurses (including consultation with virtual nursing services)					
38	Bureau staff - Enrolled nurses (registered with the NCNZ)					
39	Bureau staff - Caregivers, HCAs					
40	Bureau staff - Allied Health					
41	Bureau staff - Diversional therapy/ Lifestyle/ Recreation/ Activities Officer					
42	Total care labour costs	-	-	-	-	-

Service	Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Services	Serviced apartments/ care suites	Independent living	*Shared village	Total Village
Detailed Data Input Sheet	Option A				Option B	Colocated ILU/SA and shared village			
Direct care									
Direct care revenue									
Long term stays - Territorial Local Authority (TLA) resident fees and subsidies									
Residential (Aged - Rest Home)	4,505,000								4,505,000
Residential (Aged - Continuing Care - Hospital)		4,395,000							4,395,000
Residential (Aged - Dementia)			2,320,000						2,320,000
Residential (Aged - Continuing Care - Psychogeriatric)				1,840,000					1,840,000
Short term stays	85,000	25,000	18,000	8,000					136,000
Grants/subsidies - not capital	42,000	35,000	22,000	15,000					114,000
Other Private Care Revenue	65,000	48,000	28,000	12,000					153,000
Total direct care revenue	4,697,000	4,503,000	2,388,000	1,875,000	-	-	-	-	13,463,000
Direct care expenditure									
Care labour costs									
Care management	95,000	85,000	52,000	38,000					270,000
Registered nurses	485,000	625,000	285,000	245,000					1,640,000
Enrolled nurses (registered with the NCNZ)	285,000	365,000	168,000	125,000					943,000
Caregivers, HCAs	825,000	745,000	425,000	285,000					2,280,000
Allied Health	45,000	65,000	28,000	32,000					170,000
Diversional therapy/ Lifestyle/ Recreation/Activities officer	75,000	58,000	42,000	28,000					203,000
Bureau Labour costs									
Bureau staff - Care management									-
Bureau staff - Registered nurses (including consultation with virtual nursing services)	28,000	42,000	18,000	15,000					103,000
Bureau staff - Enrolled nurses (registered with the NCNZ)	12,000	18,000	8,000	5,000					43,000
Bureau staff - Caregivers, HCAs	35,000	28,000	15,000	12,000					90,000
Bureau staff - Allied Health		8,000		5,000					13,000
Bureau staff - Diversional therapy/ Lifestyle/ Recreation/ Activities Officer									-
Total care labour costs	1,885,000	2,039,000	1,041,000	790,000	-	-	-	-	5,755,000
Ambulance & other transport to and from Health Services	8,000	15,000	5,000	4,000					32,000
Medical and pharmaceutical supplies	75,000	125,000	58,000	45,000					303,000
Incontinence supplies	95,000	85,000	65,000	42,000					287,000
Nutritional supplements	22,000	35,000	18,000	12,000					87,000
Oral health living expenses	12,000	15,000	8,000	5,000					40,000
Chaplaincy/Pastoral care and Kaumātua	8,000	7,000	4,000	3,000					22,000
Other resident services and consumables	32,000	28,000	18,000	12,000					90,000
Staff housing - Employee									-
Staff housing - Agency									-
Staffing retention - employee travel costs	5,000	4,000	3,000	2,000					14,000
Staffing retention - agency travel costs	2,000	2,000	1,000	1,000					6,000
Expenditure - direct care services	2,144,000	2,355,000	1,221,000	916,000	-	-	-	-	6,636,000

StewartBrown understand that accounting software and systems vary considerably between aged residential care operators in their reporting capabilities. If separating data by individual care level becomes impossible or too difficult for your organisation, a secondary Option B is available in the data collection to provide revenue and cost data at an aggregate aged residential care services level for the ARC site. While Option A is preferred, Option B still provides valuable information for the ARC Funding analysis.

Under option B

Under option B the aggregated care levels (Rest home, Hospital, Dementia, Psychogeriatric) for the site, enter all revenues, costs, hours, and occupied bed data under column H "Aged Residential Care – All services".

	B	D	E	F	G	H
1	Aged Care Home ID (Office Use Only):					
2	Aged Care Home Name:	Hutcheon Gardens				
3	Service	Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Services
5		<i>If possible, provide the data by individual ARC services categories (option A). If unable to provide tl</i>				
6	Twelve months FY25	Option A				Option B
15	Direct care					
16	Direct care revenue					
17	Long term stays - Territorial Local Authority (TLA) resident fees and subsidies					
18	Residential (Aged - Rest Home)					
19	Residential (Aged - Continuing Care - Hospital)					
20	Residential (Aged - Dementia)					
21	Residential (Aged - Continuing Care - Psychogeriatric)					
22	Short term stays					
23	Grants/subsidies - not capital					
24	Other Private Care Revenue					
25	Total direct care revenue	-	-	-	-	-
26						
27	Direct care expenditure					
28	Care labour costs					
29	Care management					
30	Registered nurses					
31	Enrolled nurses (registered with the NCNZ)					
32	Caregivers, HCAs					
33	Allied Health					
34	Diversional therapy/ Lifestyle/ Recreation/Activities officer					
35	Bureau Labour costs					
36	Bureau staff - Care management					
37	Bureau staff - Registered nurses (including consultation with virtual nursing services)					
38	Bureau staff - Enrolled nurses (registered with the NCNZ)					
39	Bureau staff - Caregivers, HCAs					
40	Bureau staff - Allied Health					
41	Bureau staff - Diversional therapy/ Lifestyle/ Recreation/ Activities Officer					
42	Total care labour costs	-	-	-	-	-
43	Ambulance & other transport to and from Health Services					
44	Medical and pharmaceutical supplies					

Aged Care Home ID (Office Use Only):									
Aged Care Home Name:									
DEF Aged Care									
Service	Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Services	Serviced apartments/ care suites	Independent living	*Shared village	Total Village
Detailed Data Input Sheet	Option A				Option B	Colocated ILU/SA and shared village			
Direct care									
Direct care revenue									
Long term stays - Territorial Local Authority (TLA) resident fees and subsidies									
Residential (Aged - Rest Home)					1,450,000				1,450,000
Residential (Aged - Continuing Care - Hospital)					725,000				725,000
Residential (Aged - Dementia)					525,000				525,000
Residential (Aged - Continuing Care - Psychogeriatric)					275,000				275,000
Short term stays					125,000				125,000
Grants/subsidies - not capital					85,000				85,000
Other Private Care Revenue					165,000				165,000
Total direct care revenue	-	-	-	-	3,350,000	-	-	-	3,350,000
Direct care expenditure									
Care labour costs									
Care management					245,000				245,000
Registered nurses					485,000				485,000
Enrolled nurses (registered with the NCNZ)					215,000				215,000
Caregivers, HCAs					625,000				625,000
Allied Health					95,000				95,000
Diversional therapy/ Lifestyle/ Recreation/Activities officer					75,000				75,000
Bureau Labour costs									
Bureau staff - Care management					12,000				12,000
Bureau staff - Registered nurses (including consultation with virtual nursing services)					45,000				45,000
Bureau staff - Enrolled nurses (registered with the NCNZ)					18,000				18,000
Bureau staff - Caregivers, HCAs					55,000				55,000
Bureau staff - Allied Health					8,000				8,000
Bureau staff - Diversional therapy/ Lifestyle/ Recreation/ Activities Officer					3,500				3,500
Total care labour costs	-	-	-	-	1,881,500	-	-	-	1,881,500
Ambulance & other transport to and from Health Services					22,000				22,000
Medical and pharmaceutical supplies					125,000				125,000
Incontinence supplies					85,000				85,000
Nutritional supplements					35,000				35,000
Oral health living expenses					15,000				15,000
Chaplaincy/Pastoral care and Kaumātua					12,000				12,000
Other resident services and consumables					45,000				45,000
Staff housing - Employee									-
Staff housing - Agency									-
Staffing retention - employee travel costs					8,500				8,500
Staffing retention - agency travel costs					3,200				3,200
Expenditure - direct care services	-	-	-	-	2,232,200	-	-	-	2,232,200

Understanding Shared Costs

While the Aged Residential Care Funding Analysis focuses specifically on aged residential care and does not cover retirement living, it is widely recognised that many operators operate both Retirement living services on the same site or within the same business unit as their ARC services. Where this applies to your organisation, it's important to allocate shared village and staff costs appropriately between aged residential care services and retirement living. This ensures the ARC Funding Analysis captures the true cost of delivering aged residential care. The template includes fields for percentage distribution to help you allocate these shared costs accurately. Deriving an appropriate cost allocation methodology will require analysis of your data to determine key cost drivers such resident numbers, review of rosters, revenue etc. For any advice in deriving appropriate cost methodologies please do not hesitate to contact StewartBrown at ACANZ.fundinganalysis@stewartbrown.com.au or contact ACA Data and Insight Specialist John McDougall at (04) 595 4834, or email John.mcdougall@aca.org.nz.

Worked example – shared laundry staff costs

For example, assume Hutcheon Gardens has a mixture of Rest home, hospital, and serviced apartments on the site. The shared laundry staff costs equate to \$100,000 and 2,500 worked hours, and \$5,000 in consumables. These shared village laundry hours and costs need to be allocated to services to not understate the true costs for providing ARC services on the site.

Management have determined the most equitable cost allocation is by number of residents receiving laundry services and have therefore calculated the following cost allocations to each service:

	<i>Rest home</i>	<i>Hospital</i>	<i>Serviced Apartments</i>	<i>Total number of residents in village receiving laundry services</i>
<i>Number of residents</i>	50	30	20	100
<i>Allocation %</i>	50% [50 residents/100 residents]	30% [30 residents/100 residents]	20% [20 residents/100 residents]	

In column K participants can enter the shared laundry costs under “*Shared village” and enter the allocation % in column N to T. Column V allows the participant to make a note on the cost allocation methodology.

	B	K	L	N	O	P	Q	R	S	T	U	V
1	Aged Care Home ID (Office Use Only):	*Where shared village expenditure is not allocated direct a allocation % estimate required to get true cost of aged care across services										
2	Aged Care Home Name:	*Where shared village expenditure is not allocated direct a allocation % estimate required to get true cost of aged care across services										
3	Service	*Shared village	Total Village	Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Services	Serviced apartments/ care suites	Independent living	allocation %	
5		gate Aged Residential Care Services (option B).										
6	Twelve months FY25	Shared village										
87	Laundry											
88	Employee labour costs	100,000	100,000	50.0%	30.0%	%	%	%	20.0%	%	100%	Number of residents
89	Consumables	5,000	5,000	50.0%	30.0%	%	%	%	20.0%	%	100%	Number of residents
90	Contract (internal)			%	%	%	%	%	%	%	%	
91	Contract (outsourcing)			%	%	%	%	%	%	%	%	
92	Total laundry	105,000	105,000									

Where shared costs are allocated across services, it’s important to remember the same allocation assumption will apply to the worked hours and therefore the same allocation % should be entered into columns N to T to enable the allocation of the shared hours. The hours data collection is in rows 197 to 278.

	B	K	L	N	O	P	Q	R	S	T	U	V
1	Aged Care Home ID (Office Use Only):	*Where shared village expenditure is not allocated direct a allocation % estimate required to get true cost of aged care across services										
2	Aged Care Home Name:	*Where shared village expenditure is not allocated direct a allocation % estimate required to get true cost of aged care across services										
3	Service	*Shared village	Total Village	Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Services	Serviced apartments/ care suites	Independent living	allocation %	
5		gate Aged Residential Care Services (option B).										
6	Twelve months FY25	Shared village										
195	Staff hours											
196	Normal hours											
197	Care Management			%	%	%	%	%	%	%	%	
198	Registered nurses			%	%	%	%	%	%	%	%	
199	Enrolled nurses			%	%	%	%	%	%	%	%	
200	Caregivers, HCAs			%	%	%	%	%	%	%	%	
201	Allied Health			%	%	%	%	%	%	%	%	
202	Diversional therapy/ Lifestyle / Recreation Activities Officer			%	%	%	%	%	%	%	%	
203	Hotel services - Catering			%	%	%	%	%	%	%	%	
204	Hotel services - Cleaning			%	%	%	%	%	%	%	%	
205	Hotel services - Laundry	2,500	2,500	50.0%	30.0%	%	%	%	20.0%	%	100%	Number of residents

Where the “*shared village” column K and the allocation columns N to T are used in the template to allocate costs and hours data, the technology built into the data collection template will import the data with the shared costs automatically allocated per the allocation % inputs.

The alternative to using the “*Shared village” column K and allocation % columns N to T is to directly allocate the costs to the respective services in columns D to K. The template has been designed to be versatile to allow participants to work through their data mapping and identify shared costs that will need to have an allocation methodology derived. A prime example is where an aged care site with aged residential care and retirement living services co-located is treated as one business unit and therefore the level of cost visibility between the services can be limited until sophisticated cost allocation methodologies can be derived.

Analysis of payroll data – for staff cost splits

The ARC Funding Analysis requires detailed splitting of the staff costs by high level positions into the activities of Direct Care Services, Everyday Living Services, Accommodation Services, and local Administration. Note corporate staff costs will be included in the Administration recharge line item. Where your general ledger does not have detailed staff cost data, it is likely a detailed exercise to analyse payroll and roster data will be required to determine the appropriate staff cost splits per the detailed staff cost line item definitions. This exercise will be highly beneficial to participants as StewartBrown will be providing sector anonymised benchmarking reports back to ARC Funding Analysis participants as a benefit for their participation.

Where an ARC site groups all salaries and wages into one GL account line item, say “Salary and wages”, the detailed analysis of the payroll data is required to break the core staff cost categories positions. Ideally you should try analysis the entire 12 months of payroll cost data but if this is not possible then at a minimum review of fortnightly or monthly payroll data of what is considered the normal roster/ pay period to determine an accurate and cost reflective allocation split of each position category. The staff cost detail required is as follows:

Direct Care Services

- Care management
- Registered nursing
- Enrolled nurses (registered with the Nursing Council of New Zealand)
- Caregivers / HCAs
- Allied Health
- Diversional Therapists/Activities officers

Everyday living services

- Catering staff
- Cleaning staff
- Laundry staff

Accommodation services

- Employee staff costs related to accommodation services – refer to detailed definitions

Administration services

- Labour costs - Administration - this is administration staff directly employed at the ARC site. Offsite corporate support staff costs will be in the administration recharge line item

Administration recharge

Aged Care Operators with multiple sites and service streams will likely have an offsite corporate services support centre. All best practise management reporting should ensure each business unit reported has its share of the corporate overhead allocated and accounted for to determine the final profitability of business unit. It is particularly important for the ARC Funding analysis where an operator is not a standalone ARC site, therefore has a share of the corporate services function. It is important that each of an organisations individual ARC services and sites has an equitable share of the corporate overhead cost allocated to it. To not allocate a share of the corporate overhead to the ARC site is understating the full costs for providing aged residential care. For any advice in deriving appropriate corporate overhead cost allocation methodologies please do not hesitate to contact StewartBrown at ACANZ.fundinganalysis@stewartbrown.com.au or contact ACA Data and Insight Specialist John McDougall at (04) 595 4834, or email John.mcdougall@aca.org.nz .

	B	D	E	F	G	H	I	J	K	L	
1	Aged Care Home ID (Office Use Only):										
2	Aged Care Home Name:	Hutcheon Gardens									
3	Service	Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Services	Serviced apartments/ care suites	Independent living	*Shared village	Total Village	
5		<i>If possible, provide the data by individual ARC services categories (option A). If unable to provide the breakdown, please provide aggregate Aged Residential Care Services (option B)</i>									
6	Twelve months FY25	Option A				Option B	Colocated ILU/SA and shared village				
106	Administration expenditure										
107	Administration recharges									-	
108	Labour costs - administration									-	
109	Other administration costs									-	
110	ACC levies - all staff									-	
111	Fringe benefits tax - all staff									-	
112	Quality, education & compliance - labour costs									-	
113	Quality, education & compliance - other costs									-	
114	Insurances									-	
115	Expenditure - administration	-	-	-	-	-	-	-	-	-	
116											

Provider non-recurrent revenues and expenditures

At an ARC site level these non-recurrent revenues and expenditures are not important for determining the level of ARC funding required as they are generally not operational in nature or site specific. However, it is important that financial data provided in the ARC Funding Analysis is accurate and that your mapped data can be reconciled back to your internal management and financial reporting. Hence this data collection is for reconciliation and integrity purposes and is only collected at the entire site/village level. It is not essential to provide this information as the analysis of this data is already captured in the Organisation Profile data collection.

	B	D	E	F	G	H	I	J	K	L	
1	Aged Care Home ID (Office Use Only):	52102	52122	52123	52124	52125	52126	52127	52128	52129	
2	Aged Care Home Name:	ABC Aged Care									*Wt
3	Service	Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Services	Serviced apartments/ care suites	Independent living	*Shared village	Total Village	
13	Detailed Data Input Sheet	Option A			Option B		Colocated ILU/SA and shared village				
150	Provider non-recurrent	<i>Provider non-recurrent revenue and expenses (not compulsory as typically reported at organisation level)</i>									
151	Revenue										
152	Donations, bequests & fundraising										39,000
153	Grants - capital										110,000
154	Fair value gains on financial assets										
155	Fair value gains on non-current assets										74,000
156	Impairment gain										
157	Realised gains on disposal of assets										8,000
158	Investment income - interest										37,000
159	Investment income - other										22,000
160	Other non-recurrent income										8,000
161	Provider non-recurrent revenue										298,000
162											
163	Expenditure										
164	Interest expense - other										50,000
165	Other non-recurrent expenses										25,000
166	Fair value losses on financial assets										
167	Fair value losses on other assets										
168	Realised losses on disposal of assets										500
169	Impairment loss										3,000
170	Provider non-recurrent expenditure										78,500
171											
172	Provider non-recurrent result										219,500
173											
174	Operating result	1,467,000	1,252,000	689,500	643,500	-	272,000	257,000	(1,006,000)	3,575,000	
175											
176	Total result for the period	1,467,000	1,252,000	689,500	643,500	-	272,000	257,000	(1,006,000)	3,794,500	

Operational places and occupied bed days

It is important that you provide data on the occupied bed days and operational places. Occupied bed day data is required to calculate the occupancy levels of the services and to convert the raw data into dollars and hours per resident day benchmarks. Understanding the costs and funding on a \$ per resident day is essential for progressing the conversation on funding reform, it also allows for benchmark performance comparison across the sector and care levels.

Occupied bed day and operational place data is collected in rows 300 to 312. For option A populate columns D to G and for option B populate column H. If co-located with retirement living services populate columns I and J. Use row 311 "Other" for non- ARC resident occupied bed days.

	B	D	E	F	G	H	I	J	K	L	
1	Aged Care Home ID (Office Use Only):										
2	Aged Care Home Name:	Hutcheon Gardens									
3	Service	Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Services	Serviced apartments/ care suites	Independent living	*Shared village	Total Village	
5		<i>If possible, provide the data by individual ARC services categories (option A). If unable to provide the breakdown, please provide aggregate Aged Residential Care Services (option B).</i>									
6	Twelve months FY25	Option A			Option B	Colocated ILU/SA and shared village					
299	Operational Places										
300	Number of operational places / beds currently in use (do not include beds offline)										
302	Available Bed Days	-	-	-	-	-	-	-	-	-	
304	Occupied Bed Days										
305	Residential Case Mix - Occupied bed days by service classification										
306	Residential (Aged - Rest Home)										
308	Residential (Aged - Continuing Care - Hospital)										
309	Residential (Aged - Dementia)										
310	Residential (Aged - Continuing Care - Psychogeriatric)										
311	Other										
312	TOTAL OCCUPIED DAYS	-	-	-	-	-	-	-	-	-	
315	Occupancy Rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Worked hours data

Worked hours data is collected in rows 196 to 278. For option A populate columns D to G and for option B populate column H. If co-located with retirement living services populate columns I and J. If you have shared hours in column K, then use columns N to T to provide allocation splits across the services.

- Normal hours – hours worked by employees (excluding overtime hours)
- Overtime hours – includes time and one half and double time hours
- Other hours – includes any other hours worked or paid, typically includes time for staff to attend training and all forms of leave taken (annual leave, sick leave, rostered days off, long service leave, study leave)
- Bureau hours – includes all hours worked by agency staff (agency staff are usually for short term replacement of staff)
- Contract hours – includes all hours worked by contract staff (services that are contracted out)

	B	D	E	F	G	H	I	J	K	L	N	O	P	Q	R	S	T
1	Aged Care Home ID (Office Use Only):	Hutcheon Gardens										*Where shared village expenditure is not allocated direct a allocation % estimate required to get true cost of aged					
2	Aged Care Home Name:																
3	Service	Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Services	Serviced apartments/ care suites	Independent living	*Shared village	Total Village	Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Services	Serviced apartments/ care suites	Independent living
5		<i>If possible, provide the data by individual A/C services categories (option A). If unable to provide the breakdown, please provide aggregate Aged Residential Care Services (option B).</i>															
6	Twelve months FY25	Option A				Option B	Colocated ILU/SA and shared village										
185	Residential staff hours - Instructions																
187	Allocation of hours should align with allocation of dollars in the financial data - please use same data definitions for each category.																
188	Please ensure the staff hours are for gear to date and we anticipate that there should always be "Other Hours" listed due to leave.																
189																	
190																	
191																	
192																	
193																	
194																	
195																	
196	Staff hours																
197	Normal hours																
198	Care Management																
199	Registered nurses																
200	Enrolled nurses																
201	Caregivers, HCAs																
202	Allied Health																
203	Diversional therapy/ Lifestyle / Recreation Activities Officer																
204	Hotel services - Catering																
205	Hotel services - Cleaning																
206	Hotel services - Laundry								2,500	2,500	50.0%	30.0%				20.0%	
207	Maintenance																
208	Administration (Other worked hours)																
209	Quality and Education																
210	Total Normal Hours								2,500	2,500							

Hourly rates of pay

Hourly rates of pay data is collected in rows 280 to 294. This is the hourly rates of pay across all aged care services at the site, no requirement to do this analysis at individual care service level. Refer to the detailed definitions on the Residential Definitions tab on rows 273 to 287.

	B	D	E	F	G	H	I
1	Aged Care Home ID (Office Use Only):						
2	Aged Care Home Name:	Hutcheon Gardens					
3	Service	Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Services	Service apartment care suit
5		<i>If possible, provide the data by individual ARC services categories (option A). If unable to provide the</i>					
6	Twelve months FY25	Option A				Option B	Coloca
279							
280	Hourly Rates of Pay						
281	Registered Nurse						
282	Highest Rate					<input type="text"/>	
283	Average rate					<input type="text"/>	
284	Lowest rate					<input type="text"/>	
285							
286	Enrolled nurses (registered with the NMB)						
287	Highest Rate					<input type="text"/>	
288	Average rate					<input type="text"/>	
289	Lowest rate					<input type="text"/>	
290							
291	Caregivers, HCAs						
292	Highest Rate					<input type="text"/>	
293	Average rate					<input type="text"/>	
294	Lowest rate					<input type="text"/>	
295							

1 2	Residential Data Definitions	Definition & description Inclusions
272		
273	Hourly Rates of Pay	
274	Average Hourly Rates of Pay	
275	Registered Nurse	<p>The average hourly rate of registered nurses employed by your organisation as per your employee award/agreements/contracts. This is the average hourly rates as per the award/agreement/contract and does not include any on-costs and penalties. For example - If you have employed 3 RNs at hourly rates of \$50/hr, \$50/hr and \$65/hr the average will be $[(\\$50+\\$50+\\$65)]/3 = \\$55/hr$. The total number of hours worked by each employee will not impact this calculation.</p>
276	Enrolled nurses (registered with the NCNZ)	<p>The average hourly rate of Enrolled nurses (registered with the NCNZ) employed by your organisation as per your employee award/agreements/contracts. This is the average hourly rates as per the award/agreement/contract and does not include any on-costs and penalties. For example - If you have employed 3 ENs at hourly rates of \$50/hr, \$50/hr and \$65/hr the average will be $[(\\$50+\\$50+\\$65)]/3 = \\$55/hr$. The total number of hours worked by each employee will not impact this calculation.</p>
277 278	Caregivers, HCAs	<p>The average hourly rate of Caregivers/ HCAs employed by your organisation as per your employee award/agreements/contracts. This is the average hourly rates as per the award/agreement/contract and does not include any on-costs and penalties. For example - If you have employed 3 PCWs/AINs at hourly rates of \$50/hr, \$50/hr and \$65/hr the average will be $[(\\$50+\\$50+\\$65)]/3 = \\$55/hr$. The total number of hours worked by each employee will not impact this calculation.</p>
279	Highest Rates of Pay	
280	Registered Nurse	<p>The highest hourly rate of registered nurses employed by your organisation as per your employee award/agreements/contracts. This is the highest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.</p>
281	Enrolled nurses (registered with the NCNZ)	<p>The highest hourly rate of Enrolled nurses (registered with the NCNZ) employed by your organisation as per your employee award/agreements/contracts. This is the highest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.</p>
282 283	Caregivers, HCAs	<p>The highest hourly rate of personal caregivers/HCAs employed by your organisation as per your employee award/agreements/contracts. This is the highest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.</p>
284	Lowest Rates of Pay	
285	Registered Nurse	<p>The lowest hourly rate of registered nurses employed by your organisation as per your employee award/agreements/contracts. This is the lowest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.</p>
286	Enrolled nurses (registered with the NCNZ)	<p>The lowest hourly rate of Enrolled nurses (registered with the NCNZ) employed by your organisation as per your employee award/agreements/contracts. This is the lowest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.</p>
287 288	Caregivers, HCAs	<p>The lowest hourly rate of Caregivers./HCAs employed by your organisation as per your employee award/agreements/contracts. This is the lowest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.</p>

ARC sites with contract catering arrangements

If your ARC site has contract catering arrangements, please answer the following questions in in rows 76 to 78 in column H. The responses to the questions are simple yes /no drop down responses. If your ARC site does not have contract catering arrangements, then leave the question responses blank.

	B	D	E	F	G	H
1	Aged Care Home ID (Office Use Only):					
2	Aged Care Home Name:	Hutcheon Gardens				
3	Service	Rest Home	Hospital	Dementia	Psychogeriatric	Aged Residential Care - All Services
5		<i>If possible, provide the data by individual ARC services categories (option A). If unable to provide, use Option B.</i>				
6	Twelve months FY25	Option A			Option B	C
73	Total catering	-	-	-	-	-
74						
75	If the Aged Care Home has contract catering - what is the contract basis?					
76	3rd party external kitchen (Yes/No)	<input type="text"/> <input type="text"/> <input type="text"/>				
77	On-site kitchen - Contract kitchen staff & management (Yes/No)					
78	Internal central kitchen for multiple facilities (own employees) (Yes/No)					
79						

6. Reporting Outputs

StewartBrown Aged Residential Care Funding Analysis Participants will receive access to the following outputs:

Date (estimate)	Activity
June 2026	FY25 ARC Funding Analysis Participant Report released – Detailed Analysis of the ARC Funding Analysis (only available to ARC Funding Analysis participants)
July 2026	FY25 Individual ARC Funding Analysis Benchmark Reports (only available to ARC Funding Analysis participants)
July 2026	FY25 ARC Funding Analysis benchmarking available in Power BI Dashboard reporting tools (only available to ARC Funding Analysis participants)
July 2026	FY25 Public Sector Report – available to the public for all stakeholders. This is to support the ACA advocacy purposes. Reports on high level ARC Funding Analysis and recommendations

For an indication on the what the benefits of participating in the ARC Funding analysis please refer to the following show case video to see the reporting tools that StewartBrown have made available to participants in the Australian residential aged care quarterly financial performance benchmarking service [here](#)

7. Video Resources

Introductory video to introduce the ARC Funding Analysis and StewartBrown [here](#)

Tutorial video on the ARC Funding Analysis data collection template [here](#)

StewartBrown showcase benchmarking demonstration of residential aged care benchmarking reporting provide to the Australian sector [here](#)