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Disability Services Financial Benchmark Report 2024

12 Months ended 30 June 2024

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1. EXECUTIVE SUMMARY

Benchmark Overview

The Disability Services Financial Benchmark Report (June 2024) provides a comprehensive overview of the financial performance of Australia's disability services sector.

The report is based on the StewartBrown Benchmark results ('the benchmark') for the 12 months ending 30 June 2024 ('FY24') and includes key performance metrics, with all prior year comparatives restated to reflect the full FY24 cohort. The FY24 Benchmark is the fourth in our disability services financial benchmark series. The key attributes of the benchmark are detailed below:

74
Providers submitted data for FY24 benchmark

6
NDIS service groups benchmarked

$4.1 billion
Total revenue

34,700
NDIS participants
(5.2% of all NDIS participants for FY24)

Key highlights of the FY24 cohort compared to FY23:

- *23 additional providers participating (a 45% increase)*
- *$1.6 billion increase in total revenue (a 64% increase)*
- *Expanded coverage of 8,500 NDIS participants (a 31% increase)*

The broader coverage and increased participation in FY24 have enabled deeper insights and extended analysis of the financial results.

The report also features service-level benchmarking for six individual service lines, supporting disability providers to:

- Assess performance at a service level
- Identify trends
- Enhance sustainability through detailed viability

Financial Results Overview

FY24 Results

The FY24 results for the 74 organisations participating in this benchmark reveal an increasingly challenging financial environment. While operating revenue grew by **6.6%** to an average of **$33.1M**, rising costs—particularly both indirect and direct staff costs—have significantly outpaced this growth. Total staff costs rose by **7.5%**, now consuming **81.5% of operating revenue**, up from **80.8% in FY23**. This trend, combined with a **7.0% rise in total expenses**, has increased **the average operating loss to $1.18M**, compared to **$1.0M** the previous year.

Table 1: Operating result summary (average by Provider) - Year on Year

Organisation Snapshot	FY24	FY23	Difference (YoY)	Growth (YoY)
Revenue				
Operating revenue	$33.10M	$31.05M	$2.05M	6.60%
Expenses				
Total staff costs	$27.00M	$25.11M	$1.89M	7.54%
Operating expenses	$7.29M	$6.94M	$0.35M	4.97%
Operating Result	**($1.18M)**	**($1.00M)**	**($0.18M)**	**18.24%**

The impact of financial strain is not isolated, **for FY24, 67.1% of benchmark participants** continue to operate at a loss, a figure that has steadily increased year on year. More than half of organisations, **55.7%** have recorded total losses, underscoring the systemic nature of these pressures. While external cost drivers, such as the reduction in the temporary transformation payment ('TTP'), wage increases under the SCHADS Award and CPI are significant factors, **the findings from our benchmark also suggest that internal cost management challenges are also a factor.** This enables organisations to focus their efforts on performance factors **within their direct control**, while operating in an environment where pricing and cost indexation are external variables.

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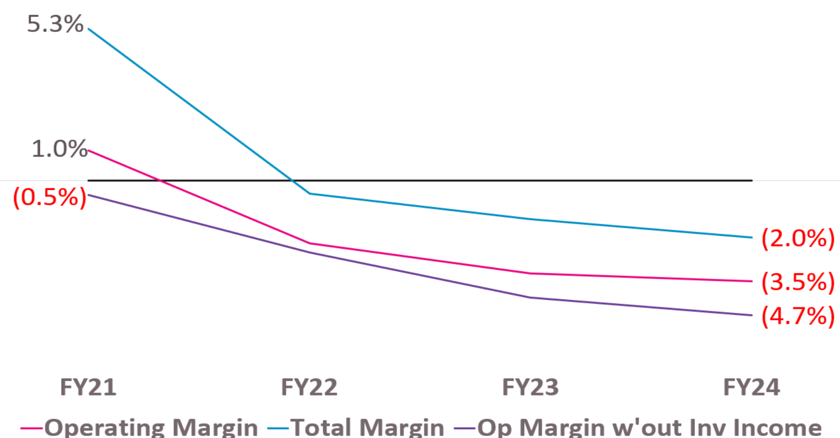
A Four-Year Story: FY21–FY24

This year's results mark the fourth consecutive year of proportional losses across the benchmark group. In **FY21**, fewer than half of providers, **47.2%** reported an operating loss. By **FY24**, that figure has risen to **67.1%**, reflecting a 20% increase over four years. The downward trend is equally apparent in margins, with operating margins falling from **-0.5% in FY21** to **-3.5% in FY24**, and total margins worsening to **-2.0%**.

Figure 1: Trend of operating margin, total margin and operating margin without investment income FY21 to FY24



Excluding recurrent investment income from the analysis reveals an even more challenging picture: operating losses have increased to -4.7%, highlighting a significant dependence on income-generating assets.

The gradual reduction of the TTP during this period has played a pivotal role. Intended to support sector-wide transformation, TTP funds were often absorbed into day-to-day operations rather than driving long-term change. With the TTP now phased out, providers are contending with a constrained pricing environment that offers limited relief against rising costs. Base rate pricing increases in those services driven by the Disability Support Worker Cost Model ('DSWCM'), which once sat at **7.4% in FY21**, have fallen to **3.19%** for FY25, adding further pressure to already stretched operating models.

Balance Sheet Pressures: Liquidity Under Strain

The financial strain at an operating level is also reflected on the balance sheet, with liquidity emerging as a key concern. Average cash reserves across benchmark participants fell by **17%**, declining from **$5.96M** to **$4.94M** over the year. Simultaneously, short-term liabilities increased, with current payables rising by **8.1%**. The growing reliance on liquidating assets to supplement operating cash flow is also evident, as seen in a **28% increase** in the balance of **"assets held for sale"** over the same period.

Table 2: Average balance sheet liquidity – working capital, debt and cash – Year on Year

Balance sheet snapshot	FY 24 $'000 *Average*	FY 23 $'000 *Average*
Working capital	3,466	4,434
Debt	2,135	1,895
Cash	4,939	5,958

While net assets have remained relatively stable at **$16.2M**, this stability masks a concerning trend: many organisations are now relying on one-off balance sheet income to subsidise operational losses. This reliance reduces the sector's capacity to weather external shocks. As the **PACE rollout** progresses, even minor disruptions in NDIS payment timelines could exacerbate cash flow pressures and force further difficult strategic decisions for many providers.

Statistical Analysis: Efficiency, Not Scale, as the Key Driver

The results for our benchmark participants highlight that size alone does not insulate organisations from financial strain. Statistical analysis shows no clear link between scale and profitability. Larger organisations—while often better able to absorb cost shocks—continue to report significant deficits, while smaller and mid-sized providers are now operating with little to no financial buffer.

Instead, **operational efficiency** emerges as the clearest differentiator between high and low performers. Organisations in the **top quartile** of the benchmark consistently demonstrate stronger workforce efficiency, with tighter controls over

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staffing ratios, workers' compensation costs, and non-staff indirect overheads. In contrast, bottom-quartile organisations face higher total staff costs as a percentage of revenue, indicating potential inefficiencies in rostering and payroll management.

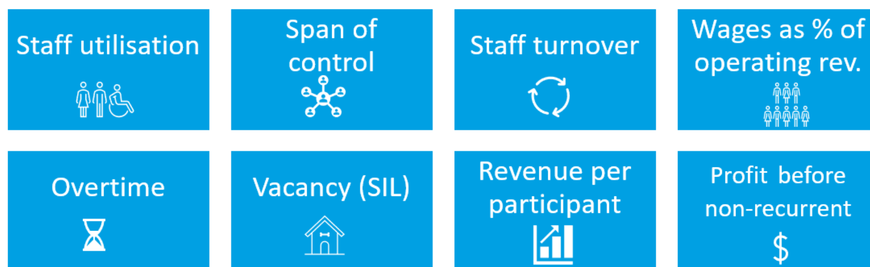
This focus on workforce management is particularly relevant given that staff costs remain the largest expense for all organisations, now exceeding **80% of revenue** for most participants. Addressing inefficiencies—such as insufficient breaks triggering double-time penalties, poorly managed broken shifts, and complex sleepover provisions—represents a clear opportunity to improve financial outcomes.

Strategies for Recovery: Learning from Success

While the broader trend is one of increasing deficits, there are examples within the benchmark of organisations that have successfully reversed their financial performance. These providers have focused on targeted cost reductions, particularly in workforce efficiency and overhead management, to gradually rebuild margins over time. Importantly, their success has not been driven by revenue growth alone but by disciplined management of both payroll and non-payroll costs.

Key strategies that have proven effective include improving rostering practices to minimise overtime, tightening payroll controls, and carefully reviewing poorly performing service lines to focus resources on sustainable areas. Additionally, organisations that closely monitor metrics such as staff utilisation, span of control, and wages as a percentage of operating revenue have been better able to identify and address inefficiencies in real time.

Figure 2: Recommend dashboard for key performance indicators



Cost Control: A Clear Path Ahead

The FY24 results paint a sobering picture of the challenges facing benchmark participants, but they also highlight opportunities for recovery. Efficiency—rather than scale—must remain the primary focus. By adopting evidence-based strategies to improve workforce management, streamline costs, and enhance decision-making, organisations can begin to rebuild financial resilience.

In a sector where uncertainty is sometimes the only constant, controlling the elements within your influence can be an effective strategy. The results demonstrate that recovery is achievable, even in a constrained environment. Providers that act decisively, drawing on insights from high performers, will be better positioned to navigate these pressures and strengthen their long-term sustainability.

Key Action items

Our benchmark analysis indicates mounting cost pressures across the sector, with staff costs emerging as a critical challenge. However, the data also reveals clear opportunities to enhance financial sustainability through strategic intervention and robust performance monitoring. For organisations facing sustained losses, we identify six priority areas for immediate focus:

- Prioritise operational efficiency over scale to drive margin improvement
- Develop service-level financial strategies for consistently (ie year on year) underperforming business units
- Implement regular financial assessment of individual business units
- Establish and monitor meaningful financial performance metrics
- Review workforce metrics against market benchmarks (e.g. the DSWCM)
- Maintain robust internal and external performance benchmarking

Our specialist disability services financial consulting team works with providers to address these challenges through targeted financial analysis, strategic planning, and performance improvement initiatives. If your organisation is seeking to enhance financial sustainability, please contact our team to discuss how we can support your specific needs.

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2. STEWARTBROWN BENCHMARK

Benchmark Outline

The StewartBrown Disability Services Financial Benchmark is a subscription-based service, providing an extensive level of data at a detailed and granular level.

The Benchmark is primarily for the benefit of disability service providers, enabling them to assess their financial performance and make informed strategic decisions at an organisational, service stream and individual SIL home basis.

We benchmark the following individual service as well as the organisational level data:

At each service level, providers compare their performance on several metrics, through a range of data attributes, including participant support needs (via banding of revenue levels), staffing levels, geographic region, and administration. SIL homes have additional data attributes such as number of bedrooms, whether it is an SDA home, and the type of building.

Benchmark participants utilise an interactive website with high-level dashboards and the ability to drill down on all data fields as required. Business intelligence (Power BI) tools have also been developed for Benchmark participants.

A secondary benefit is that our partners and consultants are available to deliver tailored deep dives into the data, providing valuable insights for participants at both executive and board levels.

Each Benchmark participant completes detailed data input sheets for the respective Benchmark period. Once received, the data undergoes a substantial cleansing and checking process (refer Glossary) which identifies all material variances, by comparison to previous periods for each home/service and comparison to equivalent benchmark homes/services. All variances identified through this cleansing process are followed up with the respective provider for comment and further amendment if required.

Outliers and Exclusions

To ensure accurate and relevant benchmark comparison, all outlier disability services and individual SIL homes are excluded from the Benchmark results. Examples of outliers include:

- Revenue and expense lines that are out of range with supporting explanation
- Homes/services closed during the financial year
- Recently acquired homes/services undergoing structural/operational changes
- Homes undergoing major refurbishment

Benchmark Comparison Terminology

The Benchmark *average* is calculated as the weighted average for all providers, homes or services and is representative of the sector. Other commonly used cohorts are the *First Quartile*/ First 25% and *Last Quartile*/ Last 25%; *First 50%* and *Last 50%* which effectively refer to the best and worst performers in the Benchmark (on an organisational or service level) based on financial performance. Refer to the glossary for further definitions.

StewartBrown provides detailed profit and loss information to allow the comparison of revenue and expense items, on a line-by-line basis, across these cohorts. For SIL homes, the comparative metric in this report is dollars per resident per annum. For all other disability services, we use dollars per client ($pc) per annum. Refer to glossary for further explanations.

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3. SECTOR OVERVIEW – MARKET & PRICING

Scheme Demographics

In the current year we have incorporated sector demographics such as scheme spend, and pricing trends in this benchmark report to provide context for understanding macro-level trends in the benchmark data. These insights help explain the "why" behind movements observed in benchmark metrics. By analysing the overall scheme growth, and pricing changes, stakeholders can better interpret financial and operational results, identify emerging challenges, and assess the sustainability of services. This broader perspective ensures that providers' performance is not viewed in isolation but rather as part of the evolving landscape of the sector.

We have attributed the source of each of the following data points accordingly.

Scheme Snapshot

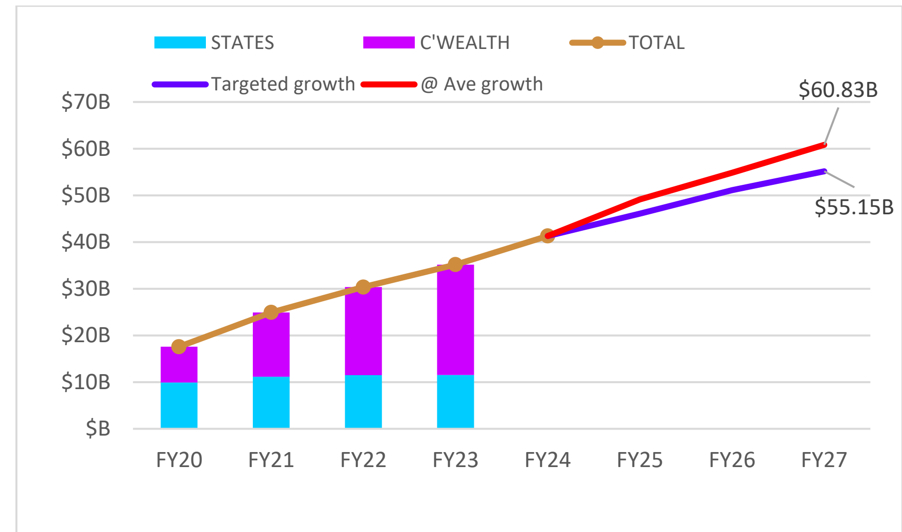
Table 3: Selected NDIS quarterly data as at June 2024 and June 2023

NDIA QUARTERLY DATA	FY24	FY23		Increase (YoY)	Growth (YoY)
Participants					
Active Participants	661,267	610,502	↑	50,765	8.32%
Average payment per participant - calculated	$41,254	$56,878	↓	-$15,624	(27.47%)
Providers					
Active	215,779	167,409	↑	48,370	28.89%
Registered*	13,289	13,343	↓	-54	(0.40%)
Unregistered*	176,403	154,409	↑	21,994	14.24%
Scheme Spend ($)					
Total	$41.41B	$34.72B	↑	$6.68B	19.25%
$ paid to Registered	$31.07B	$27.36B	↑	$3.71B	13.56%
$ paid to Unregistered	$10.11B	$7.19B	↑	$2.92B	40.57%

The data above reflects being an overview of the NDIS indicates continued growth in scheme participation and spending, with an increasing reliance on unregistered providers. While the expansion of active participants is evident, the decline in average payments per participant suggests efforts to manage costs amidst rising demand. These trends provide critical context for understanding broader financial movements in the sector.

Overall Scheme Growth

Figure 3: Historical scheme growth with projections



SOURCE: FY20-FY24 Productivity Commission Report on Government Services 2024 Section 15 Services for people with disability

The graph above provides a clear overview of the NDIS scheme expenditure from FY20 to FY23, with a breakdown of contributions between the **States** (blue bars) and the **Commonwealth** (purple bars). The total scheme spend has demonstrated steady growth during this period.

From FY24 onwards, the graph projects two scenarios:

1. **Targeted Growth (8%)**: If government spending targets outlined in the 2023 Budget are achieved, the scheme expenditure would reach **$55.15 billion** by FY26, reflecting a controlled growth trajectory.
2. **Average Growth Continuation**: If spending continues at the historical average growth rate observed between FY20 and FY24, the scheme spend is projected to grow to **$60.83 billion** by FY27.

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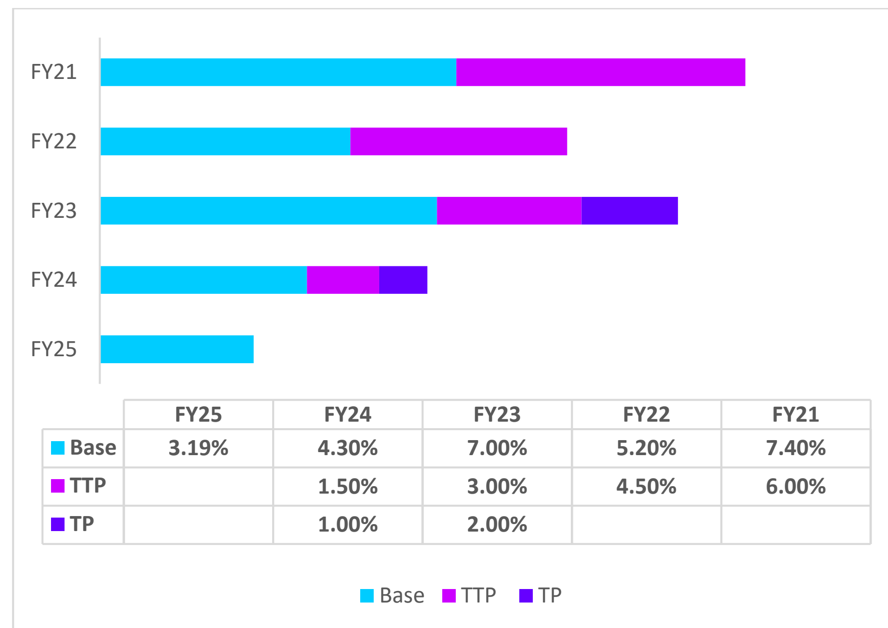
This comparison highlights the scale of the challenge in curtailing expenditure growth to meet fiscal targets. While the targeted growth path reflects fiscal prudence, achieving this reduction will require strategic interventions to manage cost drivers within the scheme. The graph illustrates the gap between the controlled growth target and the potential scheme spend under the current trend.

Growth Levers - Pricing

With an 8.2% increase in scheme participants as illustrated above, the reduction in scheme growth will likely be attained through cost control rather than reduction in participant growth.

Figure 4: Historical scheme pricing



	FY25	FY24	FY23	FY22	FY21
Base	3.19%	4.30%	7.00%	5.20%	7.40%
TTP		1.50%	3.00%	4.50%	6.00%
TP		1.00%	2.00%		

The graph illustrates the composition of pricing growth across base price, TTP (Temporary Transformation Payment), and TP (Transition Payment) components from FY21 to FY25. The above highlights the impact of the reduction of TTP and TP over the period. The base price rate growth has steadily declined from 7.4% in FY21 to 3.19% in FY25, signalling a tighter pricing environment. The decreasing growth levers in pricing appear to reflect a strategic effort to curb costs as participant numbers continue to rise.

Market Overview

The NDIS scheme continues to grow, with active participants increasing by 8.2%, reflecting sustained demand for disability services. However, the decline in average payments per participant signals a clear effort to contain costs. While total scheme expenditure has shown steady growth, projections reveal a widening gap: achieving targeted growth would limit spend to $55.15 billion by FY26, whereas continuing at historical rates could push expenditure to $60.83 billion by FY27. This underscores the significant challenge of balancing fiscal responsibility with the increasing needs of participants.

Against this backdrop of tighter pricing growth—where base price rates have declined from 7.4% in FY21 to 3.19% in FY25—disability providers are operating in a constrained funding environment. The following benchmarking analysis highlights how these trends are translating into financial strain for providers, many of whom are struggling to maintain financial viability while delivering essential services to a growing participant base.

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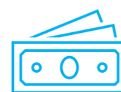
4. RESULTS – ORGANISATIONAL LEVEL

Organisation Overview

Organisational-level benchmarking assesses the overall performance of providers, including their non-disability operations. The results highlight a worsening financial position for disability providers, with operating margins declining to **-3.5%** and **67.1%** of providers now reporting an operating loss, up from **65.7%** last year. Even more concerning, **55.7%** of providers recorded a total loss, underscoring the growing financial pressures across our participants.

-3.5%
Operating margin
(-3.2% FY23)



82%
Disability revenue % operating revenue
(82% FY23)

67.1%
Make an **operating loss**
(65.7% in FY23)

55.7%
Make a **total loss**
(51.4% in FY23)

With **82% of operating revenue** derived from disability services, it is clear that benchmark participants are primarily focused on the disability sector, making it unlikely that these results are significantly influenced by other sectors in which the cohort may operate. These trends therefore paint a concerning picture of a sector struggling to achieve financial sustainability amidst rising costs and constrained funding growth.

With over two-thirds of providers reporting an operating loss and more than half recording a total loss, the impact of the macroeconomic trends outlined in Section 2 is undeniable.

Operating versus Total Result

At StewartBrown we ensure our analysis is robust and pragmatic to enable organisations to identify key performance indicators and trends. To this end the **operating result** is prioritised over **Net Profit Before Tax (NPBT) or Total Result** as it provides a clearer and more consistent measure of financial performance.

By focusing our analysis on operating result, we are focusing on core operations, which allows for better **comparability** across periods and organisations while avoiding distortions caused by non-operational factors.

To ensure this focus, the operating result **excludes** items that may create inconsistencies or one-off impacts, such as:

- Fair value gains or losses on financial assets,
- Capital grants,
- Gains or losses on disposals of assets,
- Non-recurring income streams, and
- One-off multiyear transactions.

By excluding these factors, the operating result offers a more accurate reflection of an organisation's ongoing financial performance, supporting better decision-making and benchmarking.

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Organisation – Operating Performance

Profit and Loss Snapshot

At a high level, the data highlights increasing financial pressures despite revenue growth. Operating revenue rose by **6.6%** year-on-year to **$33.10M** in FY24, while total staff costs and operating expenses increased by **7.54%** and **4.97%**, respectively. This resulted in a worsening operating result, with operating losses extending to **$1.18M** in FY24 compared to **$1.00M** in FY23.

Table 4: P&L Summary (average by Provider) – Year on Year

Organisation Snapshot	FY24	FY23	Difference (YoY)	Growth (YoY)
Revenue				
Operating revenue	$33.10M	$31.05M	$2.05M	6.60%
Expenses				
Total staff costs	$27.00M	$25.11M	$1.89M	7.54%
Operating expenses	$7.29M	$6.94M	$0.35M	4.97%
Operating Result	**($1.18M)**	**($1.00M)**	**($0.18M)**	**18.24%**

Overall, the year-on-year increase in expenses outpacing revenue growth underscores the challenge of managing rising costs, particularly staff costs, which remain the largest contributor to expenditure.

It is important to note that these figures represent the **average performance across the benchmark cohort**. The benchmark includes a diverse range of organisations, with operating revenue varying significantly from **$550K per annum** to over **$350M**, reflecting a wide spectrum of provider sizes and financial capabilities. Further information on organisational bands is detailed in the section on Key Drivers of Financial Performance below.

As our benchmark operates at a granular level, offering the ability to review individual expense line items, we present the detailed profit and loss statement on the following page for greater transparency and detailed analysis.

Detailed Organisational Profit and Loss

Table 5: Detailed Income & Expenditure comparison (average by Provider)

	FY 24 $'000 *Average*	FY 23 $'000 *Average*	Movement %
Total disability services revenue	27,310	25,623	6.6%
Other operating revenue	5,796	5,429	6.8%
Total Operating revenue	**33,106**	**31,052**	**6.6%**
Expenses			
Direct staff	22,297	20,833	7.0%
Indirect staff	4,702	4,272	10.0%
Total staff costs	**26,999**	**25,106**	**7.5%**
Workers compensation insurance	808	650	24.3%
Property	2,804	2,734	2.6%
Technology expenses	774	746	3.7%
Other direct costs	1,282	1,235	3.8%
Other overheads	1,619	1,579	2.5%
Total non-staff costs	**7,287**	**6,944**	**4.9%**
Total Operating Expenses	**34,286**	**32,050**	**7.0%**
OPERATING RESULT	**(1,180)**	**(998)**	**18.3%**
Total Non-Operating Revenue	**816**	**585**	**39.4%**
Total Non-Operating Expenses	**305**	**7**	**4355.8%**
NON-OPERATING RESULT	**511**	**579**	**-11.6%**
TOTAL RESULT	**(669)**	**(419)**	**59.5%**
Profitability & Sustainability Ratios			
Operating margin	-3.5%	-3.2%	-0.3%
Total disability revenue % operating revenue	82.49%	82.52%	0.0%
Total staff costs % of operating revenue	81.55%	80.85%	0.7%
Workers compensation premiums as % of wages	2.99%	2.59%	0.4%
Corporate non-staff costs	15.70%	16.29%	-0.6%

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Detailed Organisational Profit and Loss (continued)

The financial performance of disability providers has continued to decline in FY24, despite revenue growth. Operating revenue increased by **6.6%**, rising to **$33.11M** from **$31.05M** in FY23. However, this positive trend has been overshadowed by rising costs, particularly in **staff expenses**, which remain the largest contributor to overall spending.

Total operating expenses climbed by **7.0%**, reaching **$34.29M**, with staff costs alone accounting for **81.5%** of operating revenue—an increase from last year's **80.8%**. Breaking this down further, direct staff costs increased by **7.0%**, while indirect staff costs grew by **10.0%**, reflecting an increase in the costs of non-client-facing staffing structures that continue to erode margins. The escalation in indirect staffing costs suggests ongoing challenges in managing supervisory layers, administrative resources, and overhead allocations in an increasing complex operating environment post NDIS Review and the Disability Royal Commission. This is compounding the pressure created by direct wage increases under the SCHADS Award and superannuation changes.

Non-staff expenses, although rising at a slower pace, still increased by **4.9%**, further contributing to organisations financial strain.

This widening gap between revenue and costs has pushed the operating result further into negative territory, deteriorating from **($998K)** in FY23 to **($1.18M)** in FY24. While non-operating revenue saw some improvement, rising to **$816K**, the increase in non-operating expenses to **$305K** has limited its overall benefit. A deep dive of these non-operating items showed an **increase in realised gains** from the disposal of asset of **66.4%** which is trend in and of itself.

The **profitability and sustainability ratios** paint a concerning picture. The operating margin fell further to **-3.56%**, compared to **-3.21%** in FY23. Corporate non-staff costs saw marginal improvement at **15.7%**, while workers' compensation premiums remained stable but impactful at **2.99%** of wages.

This performance should be viewed in the context of key cost drivers, including the **NDIS Disability Support Worker Cost Model** for revenue, the **SCHADS Award** for staff costs, and **CPI** for non-staff expenses, which increased by **6.8%**, **6.25%***, and **6%**, respectively. These external factors provide important context for understanding the pressures on revenue and expense movements across the sector.

Viewed collectively, these results reflect a sector operating under immense pressure, with little capacity to absorb further external shocks. External cost drivers—including the SCHADS Award increases, CPI-linked inflation, and the additional superannuation rise—have exacerbated the financial challenges, but internal inefficiencies, particularly in indirect staffing and workers' compensation management, present areas of opportunity moving forward.

The reliance on non-operational income, such as asset disposals, further highlights the precarious position of many providers, as it signals an inability to achieve sustainability through core operations alone. This trend is concerning not only for FY24 but also for the longer-term outlook, as organisations deplete balance sheet reserves to supplement widening gaps in operational performance.

Ultimately, these results reinforce the urgent need for providers to sharpen their focus on operational discipline. Managing workforce inefficiencies—particularly within indirect staffing layers—will be key to containing costs, alongside tighter controls on overhead expenses. For many, this will require a deeper review of service line performance to prioritise sustainable areas of operation.

While the numbers paint a sobering picture, they also point to pathways for improvement. Organisations that can optimise their workforce structures, manage workers' compensation premiums, and enhance cost controls will be better placed to navigate the ongoing pressures. Without these interventions, however, the sector faces continued financial deterioration, with operating margins likely to remain under strain for the foreseeable future.

**Including a 0.5% superannuation increase*

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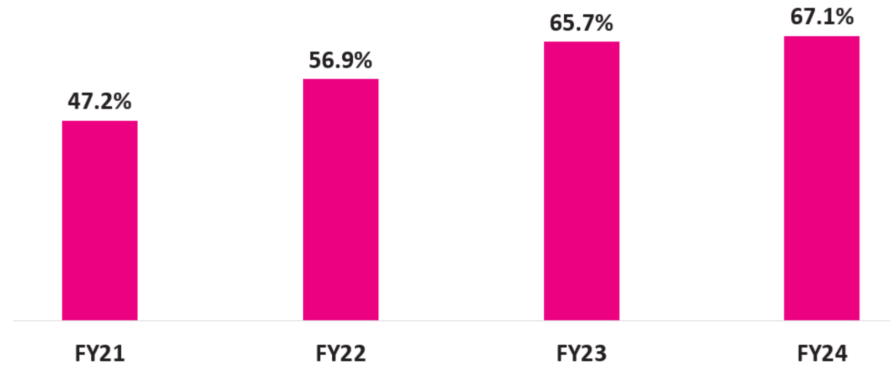
Trend Analysis – Organisational Results over Four Financial Years

With four annual data points now contained in our benchmarking analysis, a year-on-year trend analysis of margins and overall results reveals further cause for concern:

Figure 5: Percentage of benchmark participants with an operating loss FY21 to FY24

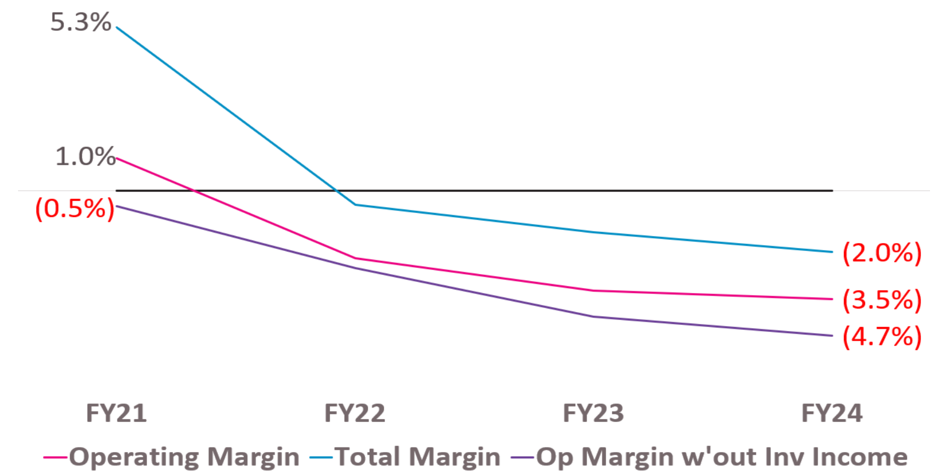


The four-year trend analysis highlights a troubling decline in financial performance. The proportion of organisations reporting an operating loss has grown steadily, rising from **47.2%** in FY21 to **67.1%** in FY24. This consistent increase underscores the escalating challenges providers face in maintaining operational viability.

Of the organisations reporting an operating loss in FY24, the **average deficit** was **$2.09M**, slightly higher than the **$2.02M loss** recorded in FY22. This data shows a persistent and worsening financial strain, with no evidence of these losses stabilising or reducing over time.

The accompanying margin analysis on the following page further illustrates this financial pressure. Operating margins have consistently deteriorated, dropping from **-0.5%** in FY21 to **-3.5%** in FY24. Total margins have fallen to **-2.0%**, while operating margins excluding investment income have worsened significantly to **-4.7%** in FY24.

Figure 6: Average Organisational Benchmark Margin Trends from FY21 to FY24



The widening gap between **total margin** and **operating margin without investment income** highlights that organisations are increasingly relying on **balance sheet income streams** to cross-subsidise operations. This reliance signals the struggle to stabilise performance, as core operational revenue alone remains insufficient to achieve financial sustainability amidst rising costs and constrained pricing growth.

When viewed alongside the presence of TTP within the pricing framework from FY21 to FY24, it becomes evident that this funding was likely utilised for **operational purposes** rather than its intended focus on **transformation** during its tenure

The trends reinforce the reliance of organisations on their balance sheets for supplementary forms of income. We will examine balance sheet performance in the following section.

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Organisation – Financial Position

Table 6: Balance Sheet comparison (average by Provider)

	FY 24 $'000 *Average*	FY 23 $'000 *Average*
Current Assets		
Cash and cash equivalents	4,939	5,958
Financial assets	1,842	1,657
Trade receivables - NDIA	486	442
Other current receivables	2,307	2,027
Total current assets	**9,574**	**10,084**
Non-current assets		
Financial assets	1,083	974
Property, plant & equipment	11,173	10,346
Right-of-use assets	1,549	1,469
Investment property	2,218	2,089
Other non-current receivables	411	421
Total non-current assets	**16,434**	**15,299**
TOTAL ASSETS	**26,008**	**25,383**
Current payables		
Trade and other payables	2,154	1,804
External borrowings	670	479
Employee benefits/provisions	2,421	2,426
Other current payables	863	942
Total current payables	**6,108**	**5,650**
Non-current payables		
Trade and other payables	456	411
External borrowings	1,465	1,416
Employee benefits/provisions	429	411
Lease liabilities	1,337	1,259
Total Non-current payables	**3,687**	**3,498**
TOTAL LIABILITIES	**9,795**	**9,148**
NET ASSETS	**16,213**	**16,235**

Financial Position - Commentary

The analysis reveals a deterioration in liquidity and an increasing reliance on debt, signalling growing financial pressure on providers.

1. Liquidity Challenges:
   - Cash and cash equivalents declined from $5.96M in FY23 to $4.94M in FY24, a decrease of 17%, indicating tighter cash flow.
   - Total current assets also fell slightly to $9.57M in FY24, down from $10.08M, reflecting reduced short-term liquidity.
   - We are not yet seeing the impact of PACE on NDIA receivables
2. Rising Liabilities:
   - Current payables increased by 8.1%, rising to $6.11M from $5.65M in FY23, driven by higher trade payables and external borrowings.
   - Non-current payables also rose to $3.69M (up from $3.50M), with external borrowings increasing by 3.7%.
3. Net Asset Position:
   - Despite these pressures, net assets remain relatively stable, decreasing slightly to $16.21M from $16.24M in FY23.

Further analysis of individual line items shows an increase in the value of "assets held for sale" which increased by 28% from the prior year which should also be considered in line with the increase in gains on sale of assets and the increase in debt.

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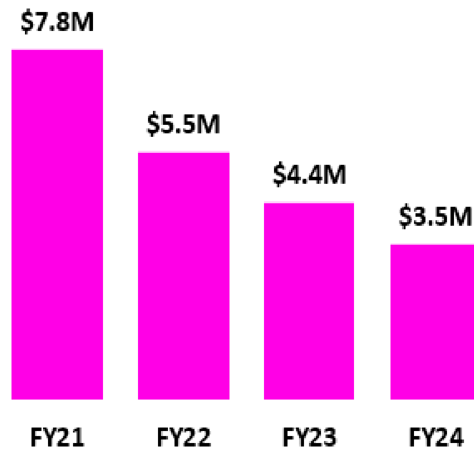
Financial Position – Going Concern

We have further analysed key ratios regarding liquidity below. Working capital, cash reserves, and liquidity (measured in months of spending) have all deteriorated further in FY24, with working capital and cash each declining by **$1.0M**, and liquidity reducing to **1.3 months of spending**—down from 1.7 months in FY23. These trends highlight the growing pressure on cash flow and the reduced financial buffer available to absorb future financial shocks.

Working capital (current assets - current liabilities)

Since FY23 Working capital decreased by

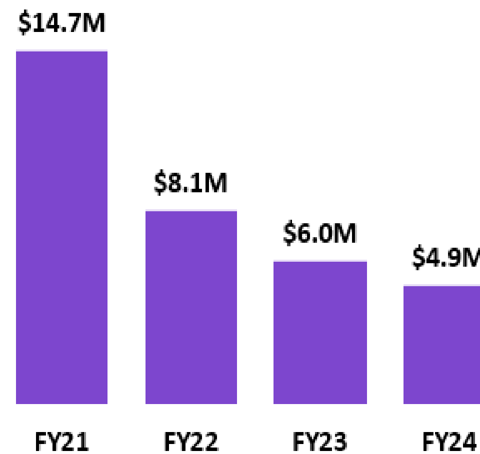
($1.0M)

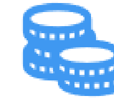


Cash

Since FY23 Cash decreased by

($1.0M)

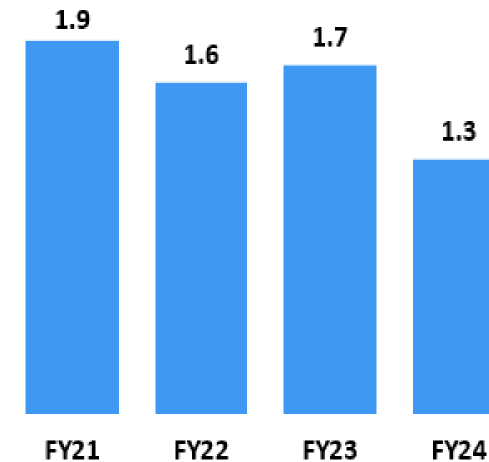




Months of spending

Since FY23 Months of spending decreased by

(0.5)



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Key Drivers of Financial Performance

In the preceding sections, we explored the overall trends at an organisational level within our benchmark, highlighting a clear overarching theme of deteriorating operating results. In this next section, we take a closer look at the “why” behind these trends.

By examining the top and bottom performers, we identify the key drivers influencing financial outcomes. Furthermore, through statistical analysis of various data points, we establish—and in some cases rule out—key relationships between metrics and operating margins, offering deeper insights into the factors shaping performance.

Importantly, this section also features a positive case study of an organisation in our benchmark that has successfully traded-out of deficits into profitability, demonstrating the strategies and decisions that have enabled a turnaround in financial performance.

Organisation Performance – Revenue Band

Revenue bands group organisations based on their annual operating revenue, allowing for more meaningful comparisons within similar-sized providers. In the benchmark, organisations are segmented into five bands:

- **Band 1**: Over $60M
- **Band 2**: $20M–$60M
- **Band 3**: $14M–$20M
- **Band 4**: $9M–$14M
- **Band 5**: Under $9M

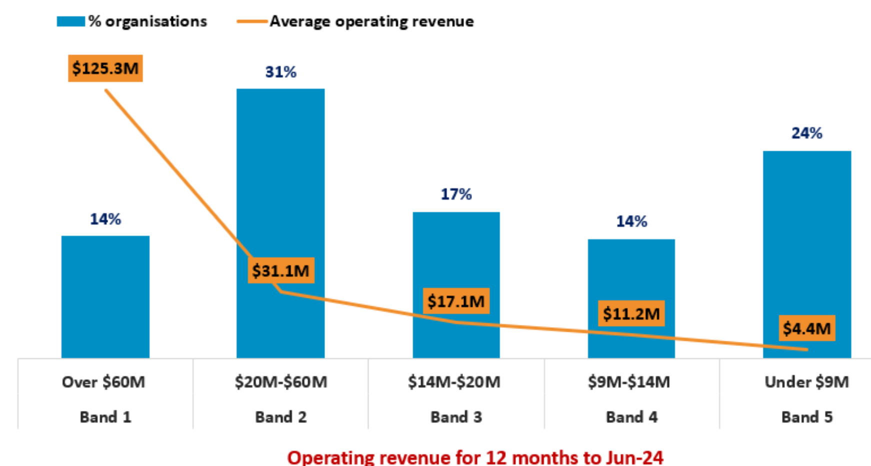
By categorising providers into these bands, benchmarking accounts for the inherent differences in scale, resources, and operational complexities across organisations.

This segmentation enables stakeholders to:

1. **Identify Trends**: Understand how financial performance varies by organisation size.
2. **Highlight Key Drivers**: Pinpoint challenges and opportunities specific to different revenue bands.
3. **Facilitate Targeted Insights**: Compare performance among similar-sized peers, providing actionable benchmarks to drive improvement strategies.

The distribution of our bands across the benchmark along with their average operating revenue are reflected in the graph below for context.

Figure 7: Average operating revenue by revenue band



Revenue bands ensure that benchmarking results are both fair and insightful, offering tailored analysis that reflects the unique dynamics of organisations operating at different scales. **However, for the first time, all revenue bands are loss-making.** Traditionally, larger providers face higher absolute deficits due to their scale, while smaller providers have historically demonstrated a better capacity to absorb cost increases, benefiting from their relative operational leanness. The fact that losses are now present across all bands continues to highlight the widespread financial pressures impacting organisations of all sizes.

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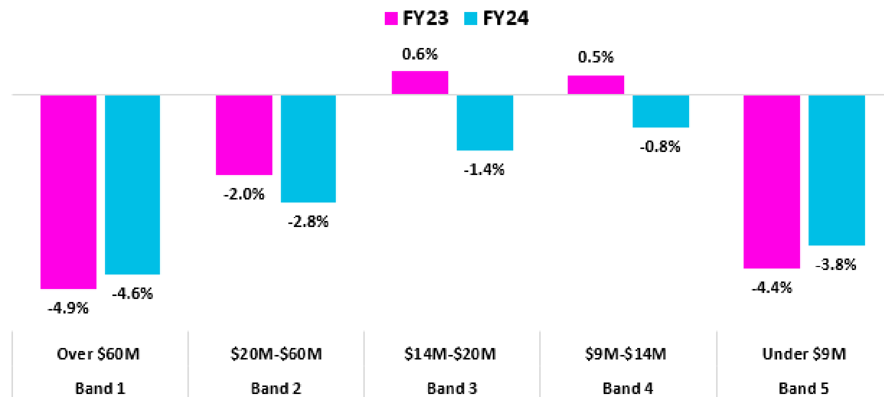
Figure 8: Operating Result by Revenue Band – Year on Year



For the largest providers (Band 1: Over $60M), margins showed a slight improvement, moving from -4.9% in FY23 to -4.6% in FY24. While this suggests some success in managing costs, the scale of the deficit remains significant.

Mid-sized providers (Band 2: $20M–$60M) experienced a **notable decline**, with margins falling from -2.0% to -2.8%.

Meanwhile, providers in the $14M–$20M (Band 3) and $9M–$14M (Band 4) bands, who previously managed to achieve small operating surpluses, have now slipped into deficit. Margins for Band 3 fell from 0.6% in FY23 to -1.4% in FY24, while Band 4 declined from 0.5% to -0.8%. This shift highlights the **diminishing ability of smaller organisations to maintain financial resilience under mounting cost pressures**.

For the smallest providers (Band 5: Under $9M), margins improved slightly from -4.4% to -3.8%, but they remain under significant strain. Smaller organisations continue to operate on extremely tight margins, with limited capacity to absorb further cost increases.

Organisation Performance – Quartile

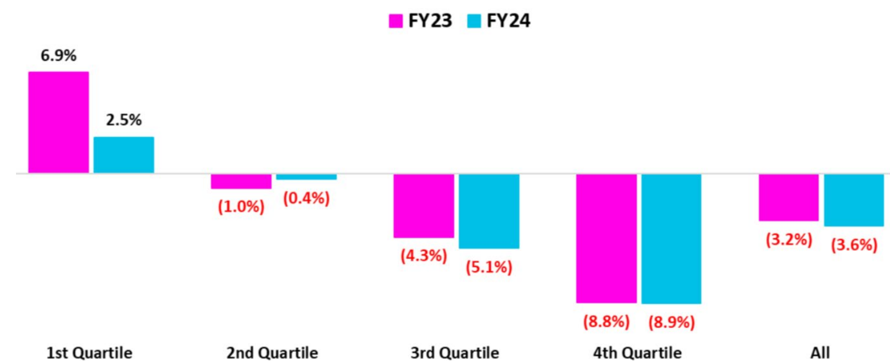
To further understand the drivers behind financial performance, we now turn to a quartile analysis of the benchmark cohort. By segmenting organisations into performance quartiles based on key financial metrics, such as operating margin and overall results, we can identify patterns and trends among the top performers and bottom performers.

This analysis allows us to:

- Highlight the strategies and operational efficiencies driving success among the top quartile, and
- Pinpoint the challenges and cost pressures impacting the bottom quartile.

Comparison of these groups provides deeper insights into the factors influencing financial outcomes and uncover opportunities for improvement across the sector.

Figure 9: Operating Result by Quartile – Year on Year



The data reveals that while top-performing organisations are still achieving surpluses, their margins are narrowing, and financial performance is declining. The middle performers are largely stable but fragile, while the bottom quartiles continue to face deepening deficits.

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Organisation Performance – Top v Bottom Quartile – Key Drivers

The comparison detailed in the table below between the top 25% (1st quartile) and lowest 25% (4th quartile) highlights clear opportunities for improvement, particularly in workforce efficiency and overhead management:

Table 7: Organisation Summary KPIs – First Quartile vs Bottom Quartile

	Top 25%	Lowest 25%
Operating margin	2.48%	(8.88%)
NDIS rev as % of operating rev	69.48%	63.23%
Workforce		
Disability direct staff costs as % of disability rev	69.72%	73.32%
Indirect staff costs as a % of operating rev	11.58%	14.91%
Total staff costs as a % of operating rev	77.79%	85.81%
Workers comp premiums % staff costs	2.73%	3.67%
Overhead		
Non-staff overheads *(insurance, repairs etc)*	13.39%	16.64%

The findings suggest that bottom quartile organisations could improve their performance by focusing on:

- **Workforce efficiency**: Reducing indirect staffing costs and managing total staff costs more effectively.
- **Workers' compensation**: Implementing strategies to reduce premiums through improved claims management and injury prevention.
- **Overhead control**: Streamlining non-staff overhead expenses to align with benchmarks set by top performers.

By addressing these areas, organisations in the bottom quartile have the potential to improve their operating margins and move toward greater financial sustainability.

It is worth noting that revenue concentration **does not** present as a significant variance between the two cohorts.

Drivers Impacting Financial Performance

Statistical Analysis

In the sections above we have established the behaviour of various sub-groups within the benchmark. To further analyse the key drivers of financial performance we explored the drivers of operating margin by examining both scale (measured by operating revenue) and structure (cost composition, such as total and direct staff costs as a percentage of revenue).

Using a combination of statistical analysis, including regression models with coefficients and p-values, we aimed to identify whether larger organisational scale or operational efficiency is more impactful on margins.

By analysing multiple financial attributes across revenue and cost structures, we established insights into the relationships between these factors and operating performance.

The results reveal that higher revenue (scale) **does not consistently lead to improved margins**, as demonstrated by the weak correlation (low coefficient) and non-significant p-values observed in the revenue-to-operating margin analysis. This indicates no statistically significant relationship between organisational scale and operating margin.

Conversely, staff costs—both **total** and **direct**—showed a stronger and statistically significant negative correlation with operating margins, reflected in meaningful coefficients and p-values below the 0.05 threshold. Specifically, higher staff costs as a percentage of revenue tend to align with lower operating margins, underscoring the importance of cost efficiency.

Efficiency and Cost Control

As evidenced above, **efficiency and cost control** have emerged as the primary drivers of performance in our Benchmark. However, when considering the impact of the **removal of TTP and TP**, as discussed in Section 3 of this report, the opportunities to achieve further efficiencies are increasingly limited. As such, the focus on payroll data is an essential element of efficiency and cost control.

Through our work in the SCHADS compliance space, we note that the following are areas where inefficiency in roster practices most often occur:

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- Double time due to insufficient breaks following overtime
- Hours worked in a broken shifts outside of the 12-hour span
- Intersection between broken shifts and minimum engagement
- Sleepover conditions

The intersection between **payroll efficiency** and the **Disability Support Worker Cost Model (DSWCM)** presents a valuable opportunity for organisations to track and manage direct costs more effectively. By closely monitoring these metrics, organisations can identify inefficiencies and implement targeted strategies to reduce expenses. **Detailed below are the key metrics within the DSWCM** that organisations can leverage to improve payroll efficiency and drive sustainable cost management.

Figure 10: DSWCM Payroll Efficiency Metrics

Workers' compensation	**1.5%**
Span of control ratio*	**15:1**
Maximum casual employees	**30%**

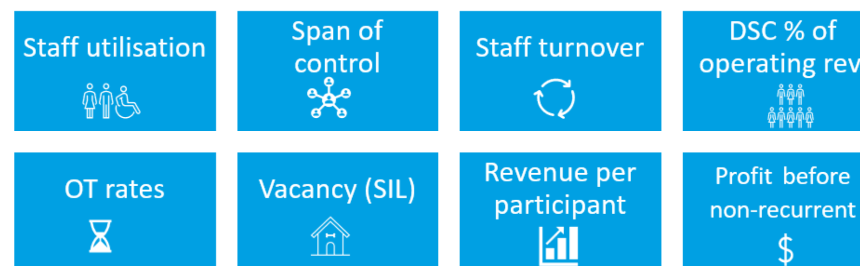
Total Billable time (ie time spent with participant)			
DSW 1	DSW 2	DSW 3	DSW4
92.0%	**89.0%**	**87.7%**	**80.0%**

FTE

Key Performance Indicators

Achieving operating efficiency requires management information systems and controls that allow the CEO, CFO and executive team together with operational managers the information needed for timely decision-making. In our experience, tracking the following KPIs as part of an operational dashboard can assist management in focusing on operating levers that can directly impact costs.

Figure 11: Recommended Key Performance Indicators for Cost Control and Operational Efficiency



- *Staff utilisation* – measures the number of billable hours for client facing staff over their available hours for work (excludes leave and public holidays).
- *Span of control* – the ratio of supervisory staff to direct support workers. Utilisation of the supervisor may also be an appropriate metric.
- *Staff turnover* – recruitment, onboarding and training is expensive, both financially and from a client experience perspective.
- *Wages as a percentage of operating revenue* – strong overall metric, reflects roster efficiency, staff mix, overtime and sub-optimal client scenarios
- *Overtime* – leading indicator of roster efficiency issues, internal communication, potential client issues and overall operational management.
- *Vacancy (SIL)* – SIL vacancies are very expensive as staffing costs do not generally reduce. Needs to measure duration as well as number of vacancies.
- *Revenue per participant* – strategic focus on ensuring services are adequately matched by revenue streams and vice versa
- *Profit before non-current income (e.g. donations & bequests) and expenses* – measures an organisation's core operating performance by isolating its recurring, day-to-day activities from one-off or non-operational items.

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Improving Performance in Challenging Times

A Case Study in Operational Excellence

While our overall Benchmark results show a decline in performance from FY21 to FY24, some participating organisations have improved their performance.

One benchmark participants progression is set out in the table below. The organisation achieved a **10.3%** improvement in its operating margin over three years, moving from the bottom quartile to the top quartile over that period.

The organisation managed to reduce its direct staff costs as a percentage of operating revenue by **3.5%** between FY22 and FY24 to **73.07%** in FY24. They reduced total staff costs as a percentage of operating revenue by **5.3%** over the same period. In addition, the organisation reduced its non-payroll expenses by **3.5% to 15.5%** in FY24.

Critically, these results were achieved with below trend revenue growth.

Table 8: Case Study - Summarised Financial and Operational Performance

	CASE STUDY - ORG A		
	2024 Q4	**2023 Q4**	**2022 Q4**
RESULTS			
Operating margin	0.78%	(1.78%)	(9.52%)
Benchmark percentile (ranking)	25%	51%	92%
REVENUE			
Total disability revenue % operating revenue	84.26%	82.92%	81.21%
STAFF EXPENSES			
Direct staff costs % of operating revenue	73.07%	74.27%	76.58%
Indirect staff costs % of operating revenue	8.67%	8.12%	10.41%
Total staff costs % of operating revenue	81.74%	82.40%	86.99%
NON-PAYROLL EXPENSES			
Non-Staff overheads % operating revenue	15.54%	16.79%	19.03%
GROWTH			
Revenue Growth	1.15%	3.44%	3.92%
Staff Expenses Growth	0.34%	(2.03%)	9.83%

Actions to Enhance Financial Viability and Sustainability

Through both our work with benchmark participants as well as our various consulting projects, we have observed and engaged with disability organisations as they employ the following key strategies to aim to transition from deficits to surplus.

Strategic review of core services	Review services and optimise delivery by assessing individual service units eg SIL homes
Unit costing	Assess Direct Staff Unit Cost and align with revenue targets
Payroll compliance review	Eliminate overpayments Reduce risk of underpayments
WHS performance	Enhanced cost control measures for workers' compensation
Business improvement	Map system processes and assess efficiency
Closure of non-viable non-core services	*Phased out unprofitable services and individual locations.*

We acknowledge that assessing the viability of individual services is often a challenging exercise for organisations. However, given that two-thirds of organisations are operating at an operating loss, it is essential to prioritise the long-term sustainability and viability of core operations as a key strategic goal in the coming years.

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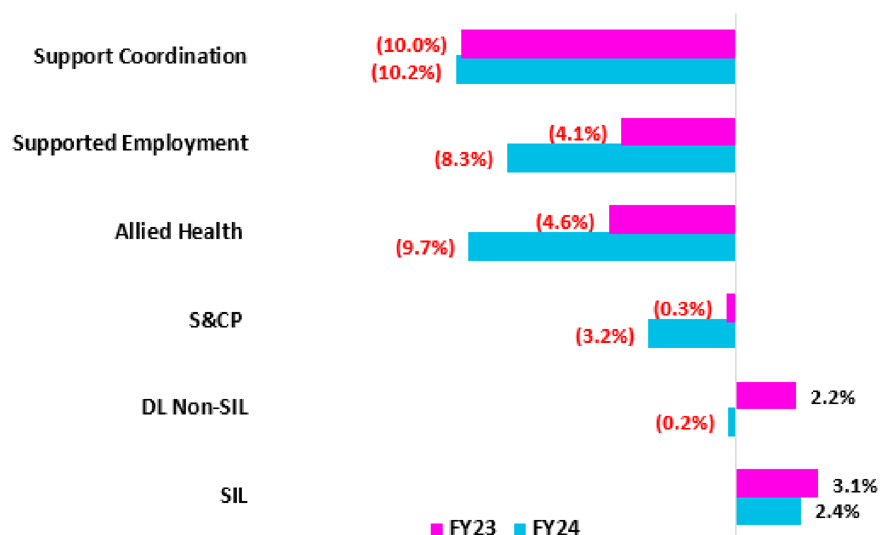
5. RESULTS – SERVICE LEVEL

Operating Performance by Service Type

Operating Margin

Figure 12: Operating margin from lowest margin to highest margin



As expected, the operating margin (operating result as a % of operating revenue) differs significantly across the different service types.

It is worth considering the pricing of supports when reviewing the above graph, given Support Coordination and Allied Health, which have the lowest margins, have not had an adjustment to pricing in a significant number of years.

Some service types are almost exclusively reliant on NDIS revenue due to the nature of the service (e.g.: Support Coordination and SIL) whilst others may allow for additional revenue from other sources. Supported employment includes commercial revenue from the operation of the ADE/social enterprise or business services. Allied health has a higher percentage of fee-for-service clients including non-NDIS clients and NDIS clients purchasing private services.

The FY24 results reveal a **sector-wide deterioration in financial performance** across all service lines compared to FY23. Margins have either declined or shifted into deficit, highlighting growing cost pressures and challenges in maintaining revenue growth.

Support Coordination and **Supported Employment** experienced notable declines, with margins falling further, reflecting difficulties in achieving operational efficiency and managing rising costs. Similarly, **Social & Community Participation (S&CP)** recorded the most significant drop, moving from near break-even to a substantial deficit, signalling increasing financial strain.

Even previously stable service lines, such as **Daily Living (DL) Non-SIL**, slipped into a slight deficit, while **Supported Independent Living (SIL)**—the strongest-performing service line—saw a modest decline, underscoring ongoing pressures on sustainability despite its relative resilience.

The results demonstrate a **broad-based erosion of financial performance** across all key service lines in FY24. Providers must prioritise strategies to contain costs, drive operational efficiencies, and strengthen revenue streams to reverse these trends. Without decisive action, the sector faces a heightened risk of continued margin pressures and ongoing financial instability.

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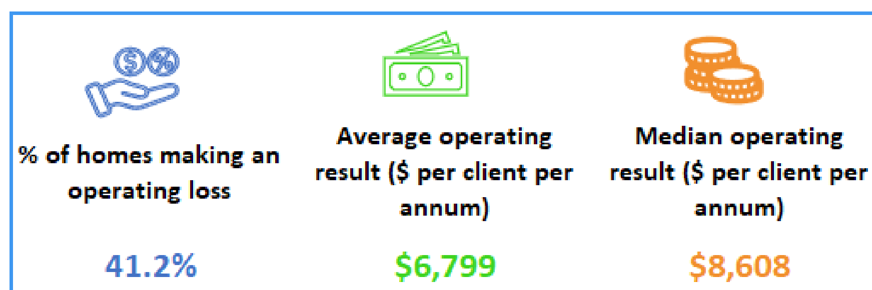
SIL Performance

Overview

The SIL services benchmark collects data at an individual home level. Providers submit their financial and non-financial data for each home. In this way, providers can assess the financial sustainability and make informed strategic decisions around the ongoing viability of each home. Providers may choose to continue operating loss-making homes as part of their mission however thought this process are able to quantify the impact these homes have on their bottom line.



The data shows that **41.2% of homes are operating at a loss**, a figure that reflects the systemic pressures providers face, particularly in managing costs and maintaining occupancy.

The **average operating result of $6,799 per client per annum** demonstrates that, on balance, most homes are achieving modest positive outcomes. However, the higher **median operating result of $8,608** indicates that the average is skewed downward by a small group of homes with significant losses. This reinforces the importance of identifying underperforming homes so that providers can take targeted action to address their financial sustainability.

Year on Year Analysis

When examining the SIL performance, income and expenses are grouped into the following categories: - SIL result, Property result and Administration Expenditure. Please refer to Glossary for detailed definitions of each category. Table 10 below sets out the results by category and the overall operating result for FY24 for SIL Services.

Table 9: Summary KPI Results Comparison – All Homes

Summary KPI results ($ per participant per annum)	FY24 All Homes	FY23 All Homes		Difference (YoY)
SIL service result	$52,562	$53,650	↓	($1,088)
Property result	$2,084	$1,728	↑	$356
Administration and support costs	$47,847	$46,826	↑	$1,021
Operating result	$6,799	$8,552	↓	($1,753)
Operating margin	*2.4%*	*3.1%*	↓	(0.6%)
NDIS revenue per NDIS participant per annum	$255,123	$248,839	↑	$6,284
Average vacancy rate	*9.9%*	*8.5%*	↑	1.4%
Direct staff costs % of direct care revenue	*75.0%*	*75.4%*	↓	(0.4%)
Overheads as % operating revenue	*19.2%*	*19.1%*	↑	0.0%
Overheads as % direct costs	*24.9%*	*25.0%*	↓	(0.1%)

The FY24 SIL performance reflects a challenging operating environment, with key financial metrics showing a decline compared to FY23.

The **SIL service result** has decreased to **$52,562 per participant per annum**, down **$1,088** from FY23. This drop indicates pressures on core SIL service delivery, likely driven by rising costs and vacancy impact. Similarly, while the **Property result** improved slightly by **$356** to **$2,084**, it remains a relatively minor contributor to overall financial performance, highlighting ongoing challenges in generating significant returns from property-related activities.

Administration and support costs increased to **$47,847**, up **$1,021** year-over-year. This rise contributes directly to the **operating result**, which fell sharply to **$6,799** (a decrease of **$1,753**). The operating margin also declined to **2.4%** from **3.1%**, representing a **0.6% decrease** and signalling reduced profitability.

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NDIS revenue per participant improved to **$255,123**, up **$6,284** from FY23. This increase suggests while there has been some growth in participant-level revenue; however, it has not been sufficient to offset cost pressures.

Key operational indicators further reveal underlying challenges. The **average vacancy rate** increased to **9.9%** (up **1.4%**), eroding revenue potential and exacerbating the impact of fixed costs. Additionally, **direct staff costs** as a percentage of direct care revenue remain high at **75.0%**, a slight decrease of **0.4%** year-over-year, reflecting limited flexibility in reducing these costs despite rising vacancies.

Overheads remain a significant burden, with overheads as a percentage of operating revenue unchanged at 19.1%, while overheads as a percentage of direct costs edged up slightly to 24.9%. These figures indicate that administrative and indirect costs remain persistently high, further squeezing operating margins.

The FY24 results highlight a decline in overall profitability driven by rising administration costs, increasing vacancies, and stagnant cost efficiency. While revenue per participant has grown, it has not kept pace with expenditure pressures. Providers will need to focus on improving occupancy rates, managing direct staff costs, and containing overheads to stabilize financial performance and improve margins going forward.

Quartile Analysis

The top quartile SIL providers in FY24 demonstrate markedly different performance trends compared to the benchmark, highlighting key areas where they are operating more efficiently and effectively.

Table 10: Summary KPI Results Comparison – First Quartile Homes

Summary KPI results ($ per participant per annum)	FY24 First Quartile	FY23 First Quartile		Difference (YoY)
SIL service result	$98,474	$125,587	↓	($27,113)
Property result	$9,761	$1,093	↑	$8,667
Administration and support costs	$41,909	$51,558	↓	($9,649)
Operating result	$66,325	$75,122	↓	($8,797)
Operating margin	18.9%	19.8%	↓	(0.8%)
NDIS revenue per NDIS participant per annum	$327,437	$333,344	↓	($5,907)
Average vacancy rate	*6.0%*	*8.2%*	↓	(2.2%)
Direct staff costs % of direct care revenue	*66.2%*	*62.6%*	↑	3.5%
Overheads as % operating revenue	*13.3%*	*15.5%*	↓	(2.2%)
Overheads as % direct costs	*19.9%*	*24.2%*	↓	(4.3%)

The **SIL service result** for the top quartile sits at **$98,474 per participant per annum**, significantly higher than the average across all homes but down by **$27,113** year-over-year. While this drop indicates a decline in revenue efficiency, the top quartile still generates much stronger returns from core SIL services.

The **Property result** for the top quartile stands out at **$9,761**, an **$8,667** improvement from FY23. This result is higher than the cohort average, suggesting that top quartile providers are leveraging property assets more effectively—potentially through lower vacancy rates.

Top quartile providers have also kept **administration and support costs** at **$41,909**, which, while significant, are **lower** than the benchmark average.

Operational efficiency is also evident in staffing and occupancy. The **average vacancy rate** for the top quartile is just **6.0%**, a **2.2% improvement** from FY23, and far better than the 9.9% vacancy seen across the benchmark average. Similarly, **direct staff costs** are controlled at **66.2% of direct care revenue**, improving by **3.5%** year-over-year. This contrasts with the benchmark average persistently high 75% figure, indicating that top quartile providers are better at managing rostering, overtime, and workforce efficiency.

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Table 11: Summary KPI Results Comparison – First Quartile vs Last Quartile

Summary KPI results ($ per participant per annum)	FY24 First Quartile	FY24 Last Quartile		Variance
SIL service result	$98,474	$10,398	↑	$88,076
Property result	$9,761	($542)	↑	$10,303
Administration and support costs	$41,909	$57,614	↓	($15,706)
Operating result	$66,325	($47,759)	↑	$114,084
Operating margin	18.9%	(17.2%)	↑	36.1%
NDIS revenue per NDIS participant per annum	$327,437	$238,760	↑	$88,677
Average vacancy rate	*6.0%*	*15.1%*	↓	(9.2%)
Direct staff costs % of direct care revenue	*66.2%*	*88.5%*	↓	(0.22)
Overheads as % operating revenue	*13.3%*	*23.3%*	↓	(0.1)
Overheads as % direct costs	*19.9%*	*25.3%*	↓	(5.5%)

The comparison between the **top quartile** and **bottom quartile** SIL providers in FY24 highlights stark contrasts in financial and operational performance, underscoring clear drivers of success and failure within the sector.

Top quartile providers significantly outperform their bottom quartile counterparts, with an **operating result of $66,325** per participant compared to just **$18,566** in the last quartile, a variance of **$47,759** (or 36.1% in operating margin). This gap is driven by differences across three critical areas: **revenue generation**, **cost management**, and **operational efficiency**.

Top quartile providers clearly demonstrate a superior ability to:

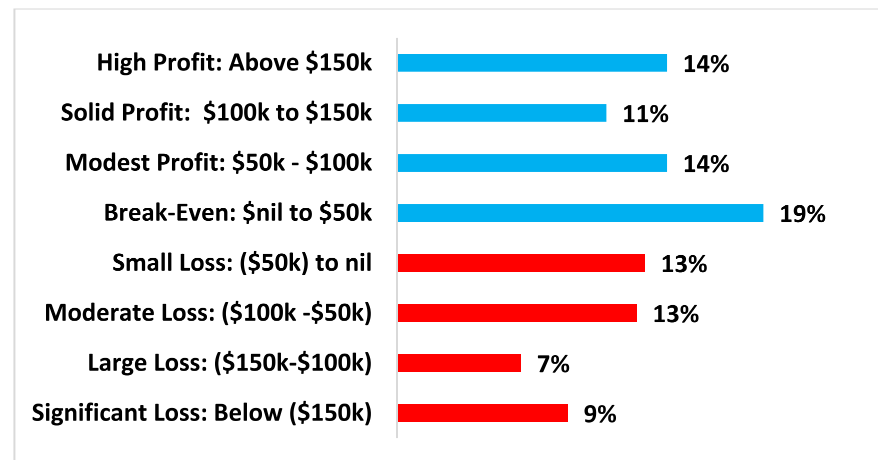
1. **Maximise Revenue:** Through higher SIL service results, better property utilisation, and optimised funding per participant.
2. **Control Costs:** By managing administrative overheads and direct staff expenses efficiently.
3. **Drive Operational Efficiency:** By maintaining low vacancy rates, which allow for better cost recovery and stronger margins.

In contrast, bottom quartile providers face challenges on all fronts—low revenue, high vacancy rates, excessive staff costs, and inflated overheads. Addressing these issues through improved workforce planning, tighter overhead control, and strategies to boost occupancy will be critical for these homes to close the performance gap and achieve financial sustainability.

Distribution Analysis

The distribution of SIL homes by operating result below highlights the significant variation in financial performance across the benchmark.

Figure 13: Distribution of SIL homes by operating result ($)



The data shows that **only 25% of homes** achieve strong profitability, with **14%** categorised as “High Profit” (above $150k) and **11%** achieving a “Solid Profit” (between $100k and $150k). An additional **14%** report a “Modest Profit” (between $50k and $100k), indicating that only a minority of homes are operating with substantial financial surpluses.

At the other end of the spectrum, **22% of homes** are operating at a loss greater than $50k, with **7%** incurring a “Large Loss” ($150k-$100k) and **9%** classified as “Significant Loss” (below $150k). These homes face substantial financial pressures, likely driven by high fixed costs, low occupancy rates, or inefficiencies in staff and overhead management.

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The **largest cohort (19%)** operates at **break-even** ($nil to $50k), suggesting these homes are just covering their costs. While not loss-making, this leaves minimal room for reinvestment or resilience against cost fluctuations.

Another **26%** fall into the "Small Loss" (13%) and "Moderate Loss" (13%) categories, highlighting widespread challenges in maintaining sustainable margins across the sector.

Statistical Analysis

We examined what drives operating margins across SIL homes using regression analysis. This statistical approach allows us to determine the relationship between the dependent variable (operating margin) and various independent variables. The analysis thus looked at how various factors - from direct service and staff costs to vacancy rates and location - influence financial performance with statistical tests confirming which relationships are meaningful.

Staff Costs: The Critical Financial Factor

Staff costs emerge as **the most significant influence on SIL financial performance**. A single percentage point increase in staff costs drives a 68.90% reduction in operating margin. This effect highlights the critical importance of staff cost management. Key areas for optimisation include roster efficiency, strategic workforce planning, and reducing reliance on agency staff.

Direct Service Costs: A Key Driver of Margin Reduction

Our analysis demonstrates that direct service costs significantly impact operating margins in SIL homes. For each percentage point increase in these costs relative to revenue, operating margins decline by 37.09%. This pronounced effect enforces the observations above regarding the opportunity to reduce inefficiencies in service delivery models and spending on direct care costs.

Impact of Vacancy Rates on Financial Performance

Vacancy rates show **a clear inverse relationship** with operating margins - each percentage point increase in vacancies reduces operating margins by 6.34%. This relationship reflects the substantial fixed costs inherent in SIL operations, where reduced occupancy fails to offset ongoing expenses both in service delivery for remaining residents and fixed property and corporate costs. Success requires robust occupancy management.

Interestingly when you examine the relationship between vacancy and direct staff costs, for every 1% increase in the vacancy rate, direct staff costs increase by approximately **0.36%**. This positive relationship indicates that staff costs remain relatively fixed and even rise slightly as homes are forced to maintain staffing levels despite increasing vacancies. Operators appear unable to scale direct staff costs proportionally with changes in vacancy rates, reinforcing the fixed nature of these expenses.

Property Costs

While not a key driver of operating performance, the analysis does highlight that SIL providers make the least money on property in the ACT (1.21%), followed by Victoria (1.28%). Comparatively, New South Wales (4.18%) has a lower property margin than Queensland (6.93%), indicating that property-related profitability is significantly higher in Queensland than in NSW. Conversely, states like Victoria (VIC) and South Australia (SA) have relatively high operating margins but lower property-related profitability.

Summary

These findings emphasise the importance of controlling costs—particularly direct and staffing expenses—and managing operational factors like vacancy rates to enhance profitability. Providers can benefit from data-driven approaches to address these variables, enabling better strategic decision-making and improved financial sustainability for SIL services.

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Daily Living Non-SIL Performance

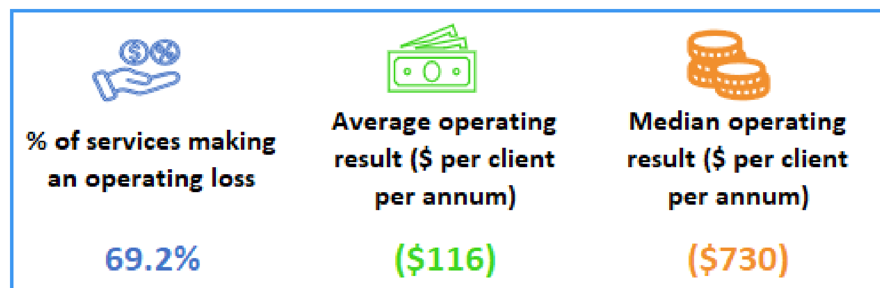

Table 12: Daily Living (Non-SIL) Results Year on Year

	FY24 Ave $ per client per annum	FY23 Ave $ per client per annum
Revenue		
NDIS revenue	42,997	36,812
Other client revenue	6,233	2,067
Total operating revenue	**49,230**	**38,879**
Direct costs		
Direct staff expense	36,713	28,595
Workers compensation	1,133	909
Other direct expenses	495	400
Total direct costs	**38,341**	**29,904**
Net margin *(operating revenue - direct costs)*	**10,889**	**8,975**
Indirect costs (overheads)		
Corporate recharge	8,966	4,758
All other administration & support expenses	2,039	3,344
Total indirect costs	**11,005**	**8,102**
OPERATING RESULT	**(116)**	**873**

Daily Living non-SIL, encompasses assistance with daily life supports, consumables and transport supports. From FY23 to FY24, there has been a deterioration in the financial performance of Daily Living Non-SIL services. The proportion of services operating at a loss has increased notably, rising from 45.5% to 69.2%. At the same time, both the average and median operating results have shifted from positive outcomes to deficits. The average result fell from a surplus of $873 per client to a loss of $116, while the median result reduced from $193 to a loss of $730.

Commentary

The operating performance for FY24 reflects a challenging year despite a notable increase in revenue. Total operating revenue grew significantly, rising from **$38,879 per client in FY23** to **$49,230 per client in FY24**. However, this revenue growth has been accompanied by a substantial escalation in costs, ultimately leading to a deterioration in the operating result.

Direct costs increased sharply, rising from **$29,904 per client** in FY23 to **$38,341 per client** in FY24. This was largely driven by higher **direct staff expenses**, which rose by **$8,118 per client**, reflecting the impact of wage pressures, increased staffing requirements, or higher reliance on casual or agency workers. Additionally, workers compensation and other direct expenses saw modest increases, further adding to the cost burden.

While the net margin (operating revenue less direct costs) improved slightly, increasing from **$8,975 per client** to **$10,889 per client**, this improvement was not sufficient to offset the rising indirect costs. Overheads grew significantly, from **$8,102 per client** in FY23 to **$11,005 per client** in FY24. The largest contributor was the **corporate recharge**, which almost doubled, pointing to increased centralized costs or allocations. Administrative and support expenses showed a slight decline but remained a considerable portion of overheads.

As a result of these cost pressures, the operating result shifted from a **surplus of $873 per client** in FY23 to a **deficit of ($116) per client** in FY24. This reversal highlights that while revenue gains have been strong, they have not been enough to counterbalance the rising cost base, particularly in staffing and corporate overheads.

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S&CP Performance

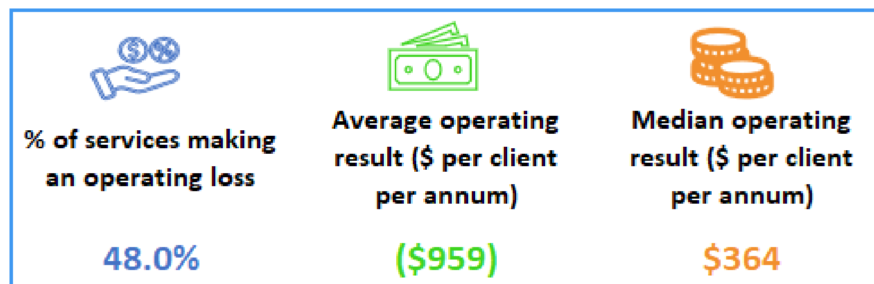

Table 13: S&CP Summary KPI Results – All Services

	FY24 Ave $ per client per annum	FY23 Ave $ per client per annum
Revenue		
NDIS revenue	28,227	27,732
Other client revenue	2,077	1,318
Total operating revenue	**30,304**	**29,050**
Direct costs		
Direct staff expense	21,246	20,072
Workers compensation	588	396
Other direct expenses	692	593
Total direct costs	**22,526**	**21,061**
Net margin *(operating revenue - direct costs)*	**7,778**	**7,989**
Indirect costs (overheads)		
Corporate recharge	4,190	4,532
All other administration & support expenses	4,547	3,549
Total indirect costs	**8,737**	**8,081**
OPERATING RESULT	**(959)**	**(92)**

Nearly **half of all services** (48.0%) are now operating at a loss with more services struggling to balance costs against revenue. This has risen from 34.4% in FY23 indicating increasing strain on these services.

The **average operating result** has deteriorated sharply to a **$959 deficit per client**, from the **$92 deficit** achieved in FY23. Similarly, while the **median operating result** remains a surplus at **$364 per client**, it is far lower than the prior year's median position of $1,117 **surplus**, suggesting that many providers are just barely staying above break-even.

Commentary

The operating performance for FY24 shows a continued struggle to achieve positive results despite modest revenue growth.

Total operating revenue increased slightly from **$29,050 per client** in FY23 to **$30,304 per client** in FY24 however this improvement in revenue was offset by escalating costs.

Direct costs rose from **$21,061 per client** in FY23 to **$22,526 per client** in FY24. The main driver was **direct staff expenses**, which increased by **$1,174 per client**, reflecting workforce cost pressures. Workers' compensation also increased, suggesting rising workforce-related risks.

While the **net margin** remained relatively stable, moving from **$7,989** to **$7,778**, the rising burden of **indirect costs** placed additional pressure on the operating result. Total indirect costs increased from **$8,081 per client** to **$8,737 per client**, driven by higher **administration and support expenses**, while **corporate recharge** saw a slight reduction.

While revenue has shown moderate growth, cost pressures—particularly in staffing and overheads—have outpaced these gains. The result is a widening deficit, highlighting the need for improved cost management and operational efficiencies to restore financial sustainability.

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Allied Health Performance

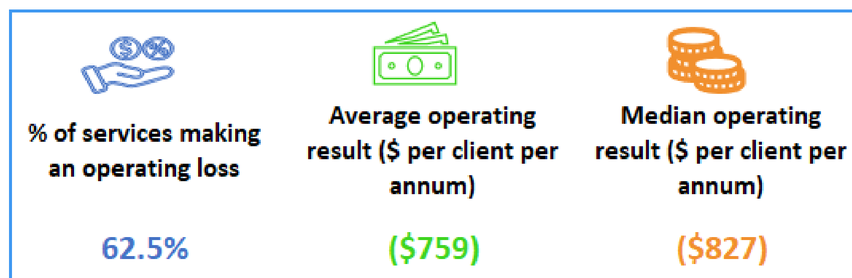

Table 14: Allied Health Summary KPI Results – All Services

	FY24 Ave $ per client per annum	FY23 Ave $ per client per annum
Revenue		
NDIS revenue	6,625	7,133
Other client revenue	1,184	1,257
Total operating revenue	**7,809**	**8,390**
Direct costs		
Direct staff expense	5,048	5,712
Workers compensation	70	76
Other direct expenses	279	241
Total direct costs	**5,397**	**6,029**
Net margin *(operating revenue - direct costs)*	**2,412**	**2,361**
Indirect costs (overheads)		
Corporate recharge	410	628
Admin and support staff costs	1,529	1,107
All other indirect costs	1,232	1,013
Total indirect costs	**3,171**	**2,748**
OPERATING RESULT	**(759)**	**(387)**

Allied Health has seen a significant profitability decline, shifting from a loss of $387 per client in FY23 to a loss of $759 per client in FY24. Allied Health is a service that is struggling from a financial viability perspective due to the impact of several years without indexation of pricing.

Commentary

The FY24 results for Allied Health Services highlight a decline in both revenue and financial performance compared to FY23.

Direct costs showed an overall improvement, decreasing from **$6,029** per client in FY23 to **$5,397** in FY24. The key contributor to this decline was **direct staff expenses**, which reduced from **$5,712** to **$5,048**, likely reflecting tighter management of workforce costs. **Workers' compensation** and **other direct expenses** remained relatively stable, providing some relief to cost pressures.

Despite the reduction in direct costs, the **net margin** remained largely unchanged, increasing marginally from **$2,361** per client in FY23 to **$2,412** per client in FY24.

However, this improvement in net margin was offset by rising **indirect costs**. Total overheads grew from **$2,748** per client in FY23 to **$3,171** per client in FY24, driven by increases in **admin and support staff costs** and **all other indirect costs**. Notably, **corporate recharge** reduced, reflecting some efficiencies at the corporate level.

As a result, the **operating result** worsened from a deficit of **($387)** per client in FY23 to **($759)** per client in FY24. This decline highlights that while direct costs have been managed effectively, revenue pressures and rising overheads are eroding financial performance.

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Employment

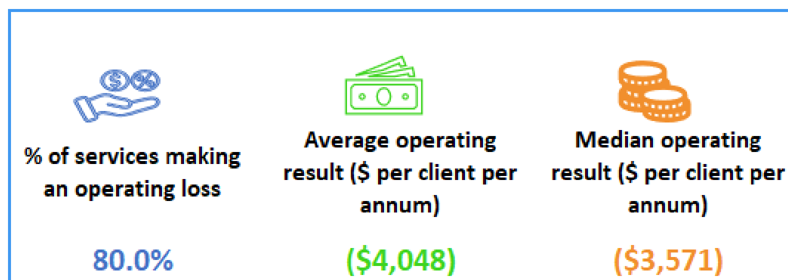

Table 15: Employment Summary KPI Results – All Services

	FY24 Ave $ per client per annum	FY23 Ave $ per client per annum
Revenue		
NDIS revenue	20,365	8,880
DES funding	111	1,350
Other grants and subsidies	278	1,538
Business/commercial revenue	27,611	10,319
Other	308	315
Total operating revenue	**48,673**	**22,402**
Direct costs		
Cost of goods sold	5,251	2,552
Direct staff expense	30,133	12,795
Workers compensation	462	169
Other direct expenses	1,594	956
Total direct costs	**37,440**	**16,472**
Net margin *(operating revenue - direct costs)*	**11,233**	**5,930**
Indirect costs (overheads)		
Corporate recharge	5,093	2,801
All other indirect costs	10,188	4,059
Total indirect costs	**15,281**	**6,860**
OPERATING RESULT	**(4,048)**	**(930)**

The average operating result for Employment is a loss of $4,048 per client per annum with 80% of services now loss-making leaving viability in question across the majority of these.

Commentary

The FY24 results reflect strong revenue growth but an even sharper escalation in costs, leading to a further decline in the operating result. Total operating revenue increased significantly from **$22,402** per client in FY23 to **$48,673** per client in FY24, driven primarily by substantial increases in **NDIS revenue** and **business/commercial revenue**.

Despite this impressive revenue growth, direct costs surged, rising from **$16,472** per client in FY23 to **$37,440** per client in FY24. The most notable driver was **direct staff expenses**, which more than doubled, reflecting increased workforce pressures. The **cost of goods sold,** and **other direct expenses** also grew considerably, further impacting margins.

The net margin improved to **$11,233** per client, up from **$5,930** in FY23, reflecting the revenue growth. However, indirect costs saw a substantial increase, rising from **$6,860** per client in FY23 to **$15,281** per client in FY24. This increase was driven by higher **corporate recharges** and **other indirect costs**, indicating elevated administrative and operational expenses.

As a result, the operating result worsened from a deficit of **($930)** per client in FY23 to **($4,048)** per client in FY24. This decline underscores that while revenue streams have grown significantly, cost escalations—both direct and indirect—have outpaced revenue gains.

Addressing rising staff costs and implementing tighter overhead controls will be critical to achieving a sustainable financial position in future periods. Without operational efficiencies and cost containment, the risk of ongoing financial instability persists, despite strong revenue growth.

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Support Coordination

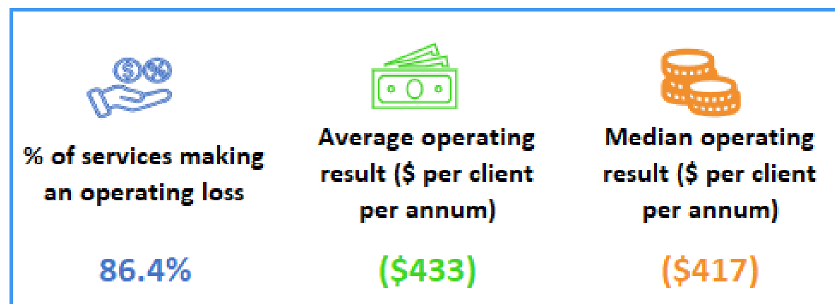

Table 16: Support Coordination Summary KPI Results – Year on Year

	FY24 Ave $ per client per annum	FY23 Ave $ per client per annum
Revenue		
NDIS revenue	4,175	3,885
Other client revenue	68	93
Total operating revenue	**4,243**	**3,978**
Direct costs		
Direct staff expense	3,595	3,497
Workers compensation	100	68
Other direct expenses	6	20
Total direct costs	**3,701**	**3,585**
Net margin ***(operating revenue - direct costs)***	**542**	**393**
Indirect costs (overheads)		
Corporate recharge	569	599
All other administration & support expenses	406	193
Total indirect costs	**975**	**792**
OPERATING RESULT	**(433)**	**(399)**

When assessing the results of Support Coordination, it is important to consider the potential lack of pricing uplifts for the last five years when considering the performance of this service

As expected, losses have increased with the proportion of loss-making organisations on the rise.

Commentary

The FY24 results highlight the ongoing financial strain on this service, exacerbated by the absence of price increases over the past five years. While total operating revenue showed modest growth, increasing from **$3,978 per client** in FY23 to **$4,243 per client** in FY24, the improvement has not kept pace with rising costs.

Direct costs continue to rise, growing from **$3,585 per client** in FY23 to **$3,701 per client** in FY24. This increase is largely driven by higher **direct staff expenses**, which climbed to **$3,595 per client**, reflecting wage pressures or a greater reliance on staffing resources. Workers' compensation costs also increased, further contributing to the upward trend in direct expenses.

The **net margin** has improved slightly, increasing from **$393** in FY23 to **$542** in FY24, but this modest gain has been eroded by rising overheads. Total **indirect costs** increased from **$792 per client** to **$975 per client**, driven by higher administration and support expenses, which more than doubled year-on-year.

As a result, the **operating result** deteriorated further, shifting from a **$(399) deficit per client** in FY23 to **$(433) per client** in FY24. This reflects the combined impact of stagnant revenue rates, rising workforce costs, and increasing overheads.

The lack of price increases over the past five years has placed this service under increasing financial pressure. While operating revenue has grown modestly, rising costs—particularly in staffing and administration—continue to outpace these gains. Without price adjustments or further efficiencies, the service's ability to sustain operations will remain under significant pressure.

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6. GLOSSARY

Administration expenditure

Also, administration and support services costs or administration costs.
Administration expenditure include the direct costs related to administration and support services such as corporate recharge, administration and support staff cots, education and quality control expenses, insurances, technology, and other administrative expenses.

Allied health

This is one of the service types benchmarked. Allied health refers to services provided to NDIS participants that receive capacity building daily activities supports (therapy supports). It also includes fee-for-service NDIS and non-NDIS clients receiving services from allied health professionals.

Averages

For SIL Services all averages are calculated using the total of the raw data submitted for any one-line item and then dividing that total by the total occupied bed days for the homes in the group. For example, the average for NDIS SIL supports across all homes would be the total amount submitted for that line item divided by the total occupied bed days for all homes in the Benchmark.

For other non-SIL disability services all averages are calculated using the total of the raw data submitted for any one-line item and then dividing that total by the total clients for the services in the group. For example, the average for sub-contracted staff costs across all services would be the total amount submitted for that line item divided by the total clients for all services in the Benchmark.

***Average* by line item**

This measure is averaged across only those homes/services that provide data for that line item. All other measures are averaged across all the homes in the particular group. The average by line item is particularly useful for line items such as Fees from private clients / fee for service, allied health by each professional category as these items are not included by everyone.

Bed Day

The number of days that a bedroom in a SIL home is occupied in the Benchmark period.

Benchmark

Benchmark is the abbreviation used in relation to the StewartBrown Disability Services Financial Performance Benchmark

Billable hours

Hours worked by employees that were billed – this includes face to face supports and billable non-face to face supports as well as billable travel time (ie chargeable hours). Where one hour is spent delivering supports to more than 1 client (e.g. at a 1 to 3 ratio), the billable time is 1 hour (the total service hours is 3 hours).

Cash and financial assets as percentage of debt

Cash and financial assets as a percentage of debt (current and non-current borrowings). This is calculated from the balance sheet of the organisation.

Clients

Refers to all NDIS participants and non-NDIS disability clients receiving disability services. SIL clients may sometimes be referred to as residents.

Corporate overheads

See 'Overheads.'

Corporate overheads as % of direct costs

See 'Overheads as % of direct costs.'

Corporate overheads as % of operating revenue

See 'Overheads as % of operating revenue.'

Daily Living Non-SIL

This is one of the service types benchmarked. Daily Living Non-SIL encompasses those NDIS participants not in SIL receiving core daily activities supports; NDIS participants receiving core - consumables and transport supports; NDIS participants receiving capital supports - assistive technology and home modifications (excluding SDA) plus any fee-for-service clients.

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Direct costs
Direct costs are expenses that are directly linked to the provision of services. Direct costs include direct staff (see 'direct staff') costs and other direct expenses such as direct consumables, program expenses, client, and transport expenses. The are the opposite of indirect costs. See 'indirect costs.'

Direct staff
Employees within an organisation that are directly involved in the delivery of services. This includes front-line workers and front-line supervisors, as well as agency and sub-contracted service staff. See 'front-line workers' and 'front-line supervisors.'

Direct staff costs as % of operating revenue
Direct staff (see 'direct staff') costs as percentage of operating revenue (see 'operating revenue.'

Dollars per bed day
This is the common measure used to compare items across SIL homes (homes). The denominator used in this measure is the number of occupied bed days for any home or group of homes.

Dollars per client
This is the common measure used to compare items across services. The denominator used in this measure is the number of client days for any services or group of services.

Dollars per client per annum
Dollars per client per annum is a financial metric that quantifies the average amount of money an organisation generates from or spends on each of its clients over the course of a year. Dollars per Client per Annum = Revenue (or expenses) / total number of clients/ days in the reporting period * days in the year

Dollars per resident per annum
Dollars per resident per annum is a financial metric that quantifies the average amount of money an organisation generates from or spends on each of its SIL resident over the course of a year. Dollars per resident per Annum = Revenue (or expenses) / total number of residents/ days in the reporting period * days in the year.

DSW
Disability Support Woker

EBA
Enterprise Bargaining Agreement

EBITDA
This measure represents earnings before interest (including investment revenue), taxation, depreciation, and amortisation. The calculation excludes interest (and investment) revenue as well as interest expense on borrowings.

The main reason for this is to achieve some consistency in the calculation. Different organisations allocate interest and investment revenue differently at the services level. To ensure that the measure is consistent across all organisations we exclude these revenue and expense items.

EBITDA per resident (or client) per annum
Calculation of the overall home/ service EBITDA for the financial year to date divided by the number of clients in the home/ service respectively.

Employment
This is one of the service types benchmarked. This includes Supported Employment, Transition Programs and Open Employment services. See also 'Supported Employment.'

First 50%
The *First 50%* refers to the *First Quartile* and *Second Quartil*e combined. See '*First Quartile*.'

First Quartile
The homes/services results are distributed for the Benchmark period from highest to lowest by operating result. This is then divided into quartiles - the First 25% (the *First Quartile*), second 25%, third 25%, fourth 25% (*Last Quartile*) and the average of each quartile is reported. The *First Quartile* represents the quartile of homes/services with the highest operating result.

Front-line staff
Front-line staff include both front-line workers and front-line supervisors. See 'front-line workers' and 'front-line supervisors.'

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Front-line supervisor (FLS)
Front-line supervisors will typically be team leaders, direct managers, or supervisors of front-line workers.

Front-line worker (FLW)
Typically, disability services front-line workers will be Disability Support Workers (DSW), nurses or allied health that directly service NDIS participants and non-NDIS clients.

Indirect costs
Indirect costs are expenses that are not directly related to the provision of services. They include indirect staff (see 'indirect staff') costs, utilities, rent, depreciation, and other administration & support costs.

Indirect staff
Employees within an organisation who are not directly involved in the production or provision of goods and services, but who perform essential tasks that support the overall operations of the business. Indirect staff roles include administrative assistants, human resources personnel, finance and accountings staff, IT support staff, marketing, and sales teams etc.

Last Quartile
The homes/services results are distributed for the Benchmark period from highest to lowest by operating result. This is then divided into quartiles - the First 25% (the *First Quartile*), second 25%, third 25%, fourth 25% (*Last Quartile*) and the average of each quartile is reported. The *Last Quartile* represents the quartile of homes/services with the lowest operating result.

Median
The median is the middle value of a sorted list of numbers. To find the median, place the numbers in value order and find the middle number. Statistically, the median is the 50th percentile. This is different from the *First 50%*. See '*First 50%*'.

Months of spending
Months of spending (current assets - current liabilities)/ (total expenses - depreciation) *12 establishes the number of months of cash available to cover expenditure. This may indicate a reliance on timely receipt of payments.

NDIA
National Disability Insurance Agency (the Agency)

NDIS
National Disability Insurance Scheme (the Scheme)

NDIS participant
A person who meets the NDIS access requirements.

NDIS revenue
NDIS revenue refers to an amount paid under the NDIS in respect of reasonable and necessary supports funded under a NDIS participant's NDIS plan and received by the disability services provider upon delivery of such supports.

NDIA revenue concentration
NDIS revenue as a percentage of operating revenue

Net Margin Result
Net margin result is calculated as total operating revenue (see 'Operating revenue') less direct costs (see 'direct costs') and represents the net result from revenue and expenses directly associated with care services.

Non-recurrent revenue and expenses
Non-recurrent revenue and expenses not considered part of the core ongoing activities of the business. This includes but is not limited to donations, bequests and fundraising, grants received for capital purposes, fair value gains/ losses on financial assets and other assets, impairment, gains/losses on disability of assets, COVID-19 revenue, and expenses.

Occupied bed days
See 'bed days,'

Operating EBITDA
This is EBITDA (see 'EBITDA') excluding all non-recurrent revenue and expenses (see 'non-recurrent revenue and expenses').

Operating EBITDA return on assets
Operating EBITDA return on assets measures the profitability and efficiency of an organisation's operations relative to its total assets. Operating EBITDA Return on

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Assets = (Operating EBITDA / Average total assets for current and prior year). See also 'Operating EBITDA.'

Operating margin
Operating margin is operating result as a percentage of operating revenue. See 'operating result' and 'operating revenue.'

Operating result
Total operating revenue subtracting the operating expenses.

Operating result return on assets
Operating result return on assets = (Operating result / Average total assets for current and prior year). See also 'operating result.'

Operating revenue
The revenue a company generates from its primary business activities. Operating revenue excludes other types of revenue that are not directly tied to the company's core operations, such as trust distributions, donations and bequests, interest earned on bearing investments and other non-recurrent revenue. See 'non-recurrent revenue and expenses.'

Other allied health professional category A
Allied health professions were determined by the NDIA 2022-23 pricing model and then grouped into similar categories where the number of data points was less than 5. Category A includes Art Therapist, Audiologist, Developmental Educator, Dietician, Early Childhood Professional, Music Therapist, Optometrist and Orthoptist, Physiotherapist, osteopath and chiropractor, Podiatrist, Rehabilitation Counsellor, and Social Worker.

Other allied health professional category B
Allied health professions were determined by the NDIA 2022-23 pricing model and then grouped into similar categories where the number of data points was less than 5. Include Counsellor, Exercise Physiologist, Clinical Nurse, Clinical Nurse Consultant, Nurse Practitioner, Registered Nurse, and Enrolled Nurse.

Overheads
Overheads in this report refers to corporate overheads. The corporate overhead reflects both the directly attributable administration costs to a service as well as a corporate recharge. The directly attributable administration costs may include administration staff costs, education & quality control expense, workers compensation and general insurances, rent and property outgoings, utilities, interest expenses, technology expenses, motor vehicle expenses amongst others. The corporate recharge depends on the structure and methodology of each participating organisation and include some or all of the aforementioned costs.

Overheads as % of direct costs
Overheads (see 'Overheads') as a percentage of direct costs (see 'direct costs').

Overheads as % of operating revenue
Overheads (see 'Overheads') as a percentage of operating revenue (see 'Operating revenue').

Provider
An organisation who has products or services to help participants pursue the goals in their plan. Participants can choose their providers and change providers at any time, this is also known as choice and control.

Registered provider
A disability support provider that has met the NDIS requirements for qualifications, approvals, experience, capacity, and quality standards to provide a product or service. See 'Provider.'

Resident
NDIS participants (clients) and non-NDIS clients residing in the SIL homes.

S&CP
Social and community participation is one of the service types benchmarked. It includes NDIS participants receiving core social participation support at individual and group level and any non-NDIS clients receiving similar services.

SCHADS Award
Social, Community, Home Care and Disability Services Award

SDA
Specialist disability accommodation is a range of housing designed for people with extreme functional impairment or very high support needs. We do not benchmark organisations that engage solely in SDA (ie as property investments). SIL homes in

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the Benchmark include all homes where SIL services are delivered whether owned or rented, whether an SDA home or not.

Sector
The organisations and companies providing disability support services and the peak bodies that represent them.

SIL
Supported independent living is one type of support to help you live in your home. It includes help or supervision with daily tasks, like personal care or cooking meals. It helps you live as independently as possible, while building your skills. Supported independent living is for people with higher support needs, who need some level of help at home all the time.

SIL homes
Individual discrete premises that the disability provider uses for the delivery of SIL and SIL-like services to NDIS participants. May sometimes be referred to as a 'site'. Providers may receive only SIL revenue or a combination of SIL and SDA revenue. Detailed reports by these data characteristics are available to Benchmark participants.

SIL service result
Revenue from the provision of SIL supports and other SIL-like services to the residents in the SIL home less all direct care expenses (staff and non-staff expenses).

Span of control
Refers to the ratio of front-line workers to front-line supervisors.

Supports
Refers to NDIS supports. Supports are things to help a person undertake daily life activities and enable them to participate in the community and pursue their goals. NDIS provides or funds these supports to help a person’s disability support needs. They make take the form of services, items and/or equipment.

Support Coordination
This is one of the service types benchmarked and refers to the services provided to NDIS participants receiving support coordination supports.

Supported Employment
Supported employment services means services to support the paid employment of people with disabilities. They support people: for whom competitive employment (at or above the relevant award wage) is unlikely; and who, because of their disabilities, need substantial ongoing support to obtain or keep paid employment. This definition is part of the Disability Services Act 1986 s.7

Total staff costs as % of operating revenue
Total staff costs include direct staff costs and indirect staff costs as a percentage of operating revenue. See also ‘direct staff,’ ‘indirect staff’ and ‘operating revenue.’

Productivity rate
The percentage of time an employee spends on billable tasks compared to their total available hours for service delivery (ie worked hours excluding other hours such as training and forms of leave). Productivity Rate = billable hours / (normal hours + overtime hours + agency hours + contracted hours).

Vacancy rate
Average vacancy rate is the number of vacant days in the period divided by the number of available days in the period. Number of vacant days are sum of all vacant days (days the bedroom has no resident) for all resident bedrooms in the home during the period. Number of available days are sum of all available days (days the bedroom is available for potential residents) for all resident bedrooms in the home during the period.

Workers’ compensation as % staff costs
The proportion of an organisation's workers' compensation expenses in relation to its total staff costs (include labour costs, agency & contracted staff costs and fees, workers compensation premium, payroll tax and fringe benefits tax).

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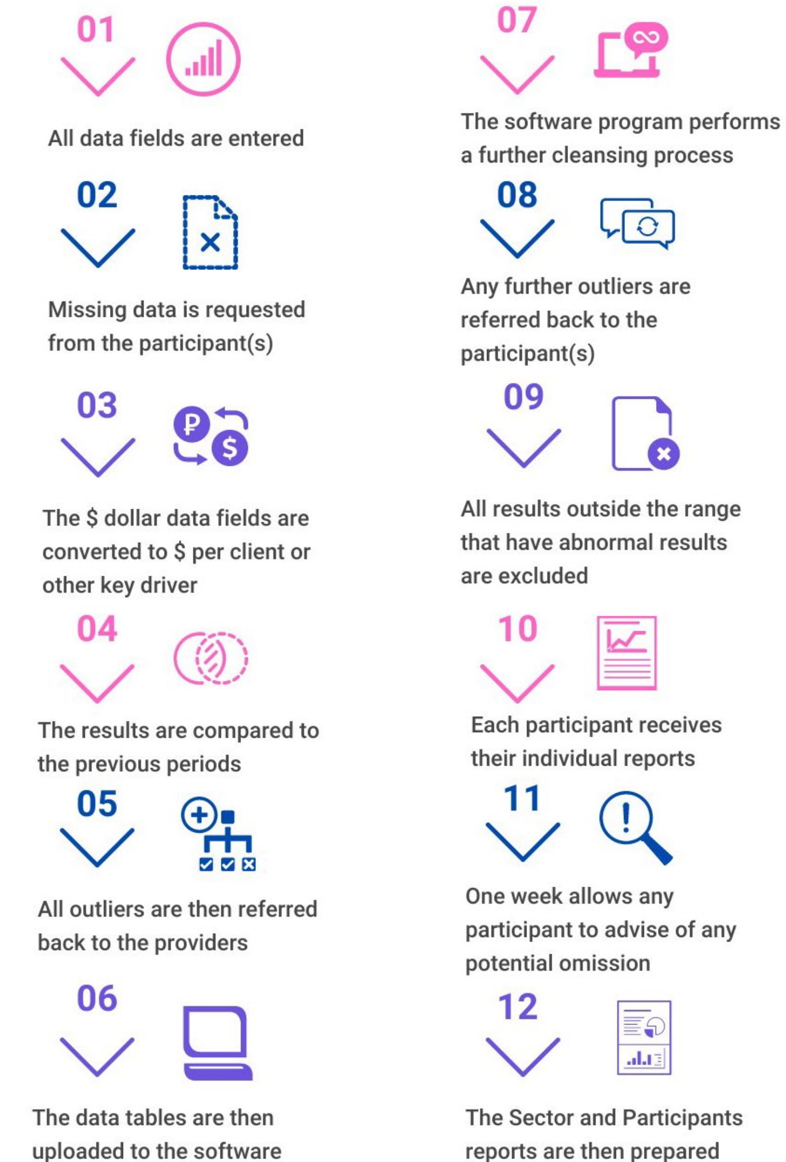
Data Collection Process

Data Cleansing Process



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7. STEWARTBROWN CONTACT DETAILS

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