Role title	Management Accountant	**Grade**	Qualified Finance Professional
Reports to	Group Management Accountant	**Location**	Central Support Office, Darlington
Job family	Finance & IT Directorate	**Job Code**	

Role Purpose

The Management Accountant owns month-end close and management accounts for a portfolio of circa 60–80 HCI care homes, producing care-sector KPI reporting (occupancy, fee mix, cost per bed, EBITDAR) within the Group's SOX Section 404 controls framework. Reporting to the Group Management Accountant and supervising an Assistant Management Accountant, the postholder leads the portfolio budget and reforecast and distributes financial reporting to operational managers. Given HCI's US investor trust ownership, period-end cut-off accuracy and compliance with Group reporting standards are non-negotiable.

Main Activities

Lead month-end close for the allocated portfolio within the agreed timetable and SOX control requirements.
Produce home-level, area and regional management accounts, including occupancy %, average weekly fee by payer type, payer mix (LA/CHC/FNC/private-pay/spot/D2A), cost per bed occupied and EBITDAR margin, with variance commentary.
Review and approve management accounts workings produced by the Assistant Management Accountant.
Ensure all journal entries are properly authorised and evidenced per the Section 404 controls framework; maintain control evidence documentation and flag deviations to the Group Management Accountant.
Calculate income accruals accurately for LA, CHC, FNC, spot placement, D2A and private-pay residents at period end, and reconcile accruals to sales ledger data.
Process fee rate changes and maintain awareness of LA fee negotiation outcomes.
Prepare and review monthly balance sheet reconciliations.
Lead the portfolio budget and rolling reforecast.
Distribute home-level P&L reports to Home Managers and Area Directors in an accessible format.
Line-manage and develop the Assistant Management Accountant.

Qualifications and Skills Required

	Essential	Desirable
Qualifications and knowledge	Qualified or part-qualified accountant (ACA, ACCA, CIMA). Understanding of care sector income types: LA means-tested, CHC, FNC, spot placements, D2A, private-pay and top-ups. Practical knowledge of SOX internal controls requirements, including evidence retention and authorisation processes.	
Skills	Ability to calculate and review income accruals across multiple funding streams. Strong analytical skills, with the ability to provide insightful variance commentary on occupancy, fee mix and cost pressures.	Experience preparing occupancy, average weekly fee and cost per bed management reporting.
Experience	Experience producing monthly management accounts in a multi-site care or hospitality environment. Experience managing a junior team member.	

Personal attributes	Effective coach and developer of junior team members, giving constructive feedback. Comfortable communicating financial information to non-finance operational managers.	

Special features
An Enhanced DBS disclosure is required for this post. A DVLA licence check is required in line with HCI insurance policies. This role is based at the Central Support Office, Darlington, with regular office attendance required and some travel to homes and regional offices.
Dimensions:
Owns a portfolio of circa 60–80 HCI care homes. Line-manages one Assistant Management Accountant. Operates within HCI's SOX Section 404 controls framework, reflecting the Group's US investor trust reporting obligations.