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| **Role title** | Group Management Accountant | **Grade** | Senior Finance Professional / Manager |
| **Reports to** | Financial Controller | **Location** | Central Support Office, Darlington |
| **Job family** | Finance & IT Directorate | **Job Code** | |

**Role Purpose**

The Group Management Accountant leads production of consolidated management accounts across HCI's 146 homes, managing two Management Accountants and two Assistant Management Accountants. The postholder owns month-end close, Group consolidation, balance sheet integrity and variance reporting, and operates within and supports HCI's SOX Section 404 controls framework, ensuring management accounts process controls are documented, tested and evidenced. All reporting must meet the rigour required by HCI's US investor trust ownership, and the postholder is a key contributor to quarterly investor reporting packs and to capturing the care-sector-specific KPIs required for operational and investor performance analysis.

**Main Activities**

Lead Group consolidated management accounts (P&L, balance sheet, cash flow) across all entities.
Manage month-end close: review all journals, accruals and balance sheet reconciliations.
Oversee intercompany eliminations and ensure intercompany balances are reconciled correctly.
Ensure home-level P&L reporting reflects care sector KPIs: occupancy rate, average weekly fee (AWF), payer mix (LA/CHC/FNC/private-pay/spot/D2A), cost per bed occupied and EBITDAR margin.
Maintain the Group cost benchmarking framework: cost per bed by care category, by home, by area and by region.
Maintain and test controls within the management accounts process per the SOX Section 404 framework, including journal authorisation, accruals controls and period-end cut-off.
Ensure all journal entries, reconciliations and period-end adjustments are evidenced and approved per documented control requirements; support the Financial Controller with SOX audit evidence and escalate control gaps promptly.
Lead the annual budget process, coordinating regional submissions from Management Accountants, and maintain the rolling monthly reforecast with variance analysis.
Support production of quarterly and annual US investor trust reporting packs, ensuring financial data is accurate and properly reconciled.
Support statutory accounts working papers for the Financial Controller.
Provide direct line management to two Management Accountants and indirect oversight of two Assistant Management Accountants; conduct appraisals and support professional study.

**Qualifications and Skills Required**

| | **Essential** | **Desirable** |
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| **Qualifications and knowledge** | Qualified accountant (ACA, ACCA, CIMA).<br>Demonstrable understanding of care sector management accounting KPIs: occupancy, AWF, payer mix, cost per bed, EBITDAR.<br>Experience working within a SOX-controlled finance environment, including controls testing and documentation. | |
| **Skills** | Expert balance sheet reconciliation and month-end close skills. | Power BI or comparable BI reporting experience. |

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| **Experience** | Significant management accounting and Group consolidation experience in a multi-site environment. Experience managing a management accounts team. | Experience of multi-entity Group consolidation across England, Scotland and Wales. |
| **Personal attributes** | Strong people leadership, developing Management Accountants and driving team performance. Comfortable operating as a key contributor to investor-facing reporting. | |
| 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: | | |
| Leads consolidated reporting across HCI's 146 care homes. Direct line management of two Management Accountants; indirect oversight of two Assistant Management Accountants. Operates within HCI's SOX Section 404 controls framework, supporting quarterly and annual US investor trust reporting. | | |