



MacIntyre

Providing support...your way

MacIntyre Care

Report and Financial Statements Year Ended 31 March 2025

Registered Charity 250840

Company Registration Number 894054 (England and Wales)

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Legal & Administrative Details

MacIntyre Care Board of Trustees

Elizabeth Barter
Ranjit Bhose
Matthew Caine (Appointed December 2024)
Monika Goel (Appointed December 2025)
Adam Goldstein (Resigned December 2024)
Rosemary Hart
Kyle Holling (Appointed December 2024)
Neil Macmillan
Pamela Meek
Anna Severwright
Ruth Smyth
Duncan Strachan
Rachel Taylor
Martin Zahra

MacIntyre Care Director Team

Sarah Burslem
Chief Executive

Claire Toombs
Finance Director and Company Secretary

Seb Moh
Quality & People Director

Laura Selby
Adult Services Director

Andrea Parr
Adult Services Director

Yvonne Nugent
Assistant Director, Children & Young People

Principal and Registered Office
Seebeck House, 1 Seebeck Place, Knowlhill, Milton Keynes, MK5 8FR
www.macintyrecharity.org

Advisors to the Charity

Auditors

Moore Kingston Smith LLP, 9 Appold Street, London, EC2A 2AP

Bankers

HSBC Bank plc, Level 6, Metropolitan House, CBX3, 321 Aylesbury Boulevard, Milton Keynes, MK9 2GA

Solicitors

Blake Morgan LLP, Seacourt Tower, West Way, Oxford, OX2 0FB

Anthony Collins LLP, 134 Edmund Street, Birmingham, B3 2ES

Welcome from Neil Macmillan, Chair



Reflections

My first year as Chairman of MacIntyre Care has been a wonderful experience and the support I have received has been much appreciated. We have been in challenging times for a few years now in both the Special Education and Social Care sectors. I am pleased with the contributions that we are making directly and with like-minded Partners to the SEND and Social Care Reform select committees and commissions. We believe that our response to children, families and disabled adults demonstrates our ability to deliver ambitious and sustainable education and social care in the most challenging of times.

There are many examples of the impact that MacIntyre has had as a charity in this Report and I am delighted to see that MacIntyre's DNA remains strong across both MacIntyre Care and MacIntyre Academies. Our financial result this year has been achieved against the continual cost challenges being faced across our sector. My thanks to all our management and staff for their great efforts in managing our cost base so well. I look forward to the coming year with immense pride and optimism in our ability to continue to deliver on our promises.

About MacIntyre Care

The MacIntyre Care Group comprises two charities, MacIntyre Care and MacIntyre Academies. MacIntyre Care was established in December 1966 as a company limited by guarantee. It is a registered charity governed by its Articles of Association, as amended by special resolution in September 2002. It is a Corporate Member and sponsor of MacIntyre Academies, a multi-academy trust and a company limited by guarantee, which was formed in 2012.

MacIntyre Care is a sector-leading national charity employing some 1,788 people providing learning, support, education and care to over 1,474 children, young people and adults with learning disabilities, complex needs and autism, and their families across England and Wales. MacIntyre Academies employs some 290 people and provides education to over 280 children with special educational needs.

The Trustee Board

We are fortunate to have a strong and highly skilled set of Trustees across both MacIntyre Care and MacIntyre Academies who work well together in ensuring that Governance is integral to the way we run our charity. We are fortunate in having a diverse blend of capabilities covering such areas as Legal, HR, Finance, Risk Management, Education, Health and Care. My thanks to all our Trustees for their commitment to their respective Boards, it is very much appreciated. Lastly, in October 2024 we were delighted to welcome Denise Cockrem as the incoming Chair of MacIntyre Academies and we wish her well going forward.

A handwritten signature in black ink, appearing to read "Neil Macmillan".

Neil Macmillan
Chair

Welcome from Sarah Burslem, CEO



Pride and ambition continue to define us at MacIntyre. We remain proud of all that we achieve and proud that the legacy of our founders, Ken and Marjorie Newton Wright, continues to shape who we are and what we do. Being ambitious, particularly during a period of continued challenge across education and social care, remains part of our DNA. We move forward with optimism and determination to ensure that children and young people believe in their potential and are well prepared for adulthood, and that disabled adults drawing on our support live Gloriously Ordinary Lives.

Over the past year, our collective passion, experience, and drive have continued to make these ambitions a reality. In our view far too many children with special educational need are still being excluded from education and too many disabled adults continue to face limited choice and control over their lives. We have deepened our influence over the ongoing reform of specialist education and adult social care across England and Wales. In particular our investment in the More Than a Provider collaboration is bearing fruit. MTAP is a group of six non-profit organisations who have come together to ensure that the voices of people are central to shaping the future of adult social care. For the period under review MTAP commissioned PPL to establish a fair costing tool and developed a new approach to local and connected commissioning – an approach we are calling Building Better Futures. We believe that both programs will bring security for people drawing on social care, and create a focus on improved outcomes and reform.

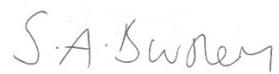
Our vision remains that every child with special educational needs will access an education that makes sense to them — in settings that are inclusive, local, and supportive of their individual learning styles. As proud members of the **Social Care Future Movement**, we continue to share and promote the vision that *“we all want to live in the place we call home with the people and things that we love, in communities where we look out for one another, doing things that matter to us.”*

In the year under review we strengthened the foundations for our three year strategy — **Proud of our Past, Ambitious for the Future (2025–2028)** — ensuring that every action we take contributes to meaningful impact for children, young people, their families, and disabled adults. We have embedded our Everyone Everywhere approach to ensure that people drawing on our support are genuine contributors to the inclusivity of the neighbourhoods where they live and to ensure we help to lever the resources and assets that exist in those local areas. We are proud to work alongside so many talented partners, families, colleagues, and people drawing on our support — all of whom share our belief in a fairer and more inclusive future.

As we reflect on the achievements highlighted in this year's report, I want to extend my heartfelt thanks to everyone who continues to make MacIntyre what it is today. In particular I would like to express my appreciation to everyone who shared their story and everyone who has helped us to better understand what true coproduction is. My thanks are extended to every employee who has embraced the Everyone Everywhere approach with enthusiasm and passion.

Finally thank you to Neil Macmillan, who has now completed his first year as Chair and to all of our Trustees old and new who hold us to account we look ahead to another year of growth, learning, and impact.

Together, we will continue to shape a bold and optimistic narrative for specialist education and social care — one rooted in connection, community, and purpose.

A handwritten signature in black ink, appearing to read "S.A. Burslem".

Sarah Burslem

CEO

MacIntyre

Trustee Report including Strategic Report

About The MacIntyre Group

MacIntyre Care

Our Vision

For all people with a learning disability to live a life that makes sense to them

Our Mission

We will support a sense of wellbeing through a celebration of each person's unique gifts, talents and contributions, the quality of our relationships and ensuring the promotion of real opportunities to connect with others.

Our Purpose

People who draw on MacIntyre's support have gloriously ordinary lives, living the life they choose, using their gifts, skills and passions to contribute and connect to the people in their local neighbourhood. MacIntyre invests in, and helps shape, neighbourhoods to be inclusive and welcoming spaces for everyone.

MacIntyre Academies

MacIntyre Academies is a Multi-Academy Trust for special schools and specialist alternative provision. We believe all children and young people deserve the best education possible. As a Trust we're ambitious for our children and their families, and we want them to be as ambitious for themselves in turn.

Our Vision

For all young people to have confidence and belief in their potential, be ready for a successful adult life and connected where they live.



About the Children, Young People and Adults who draw on our support

The MacIntyre Group comprises two organisations, MacIntyre Care and MacIntyre Academies. MacIntyre Care is a registered charity and a corporate member and sponsor and appoints a majority of the members of MacIntyre Academies, a multi-academy trust which was formed in 2012, set up to ensure we could expand our education provision to more children and young people.

MacIntyre Care operates nationally in England and Wales. MacIntyre Academies presently operates in Oxford, Rugby, Nuneaton and Henley in Arden.

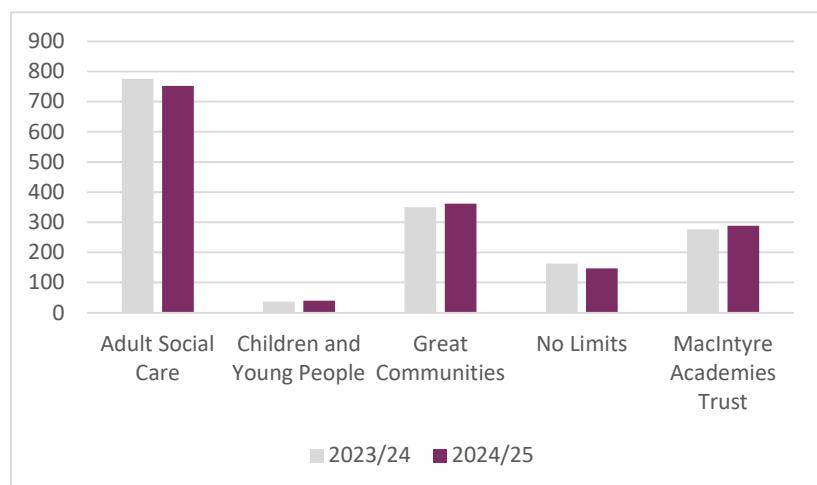
The MacIntyre Group remains unique with regards to the range of education and social care services that we provide. Our intention is to provide school based education experiences with curriculums and learning spaces that are as alternative as necessary to make sense to the children and young people. Our No Limits community based innovation further education programmes enable young people prepare for adulthood in geographical areas that are important to them and near to families and friends who they love. We strive to ensure that the disabled adults who draw on MacIntyre's support lead "gloriously ordinary lives" by "living in a place they call home, with the people and things that they love, in

communities where people look out for one another, doing things that matter to them" (Social Care Future vision).

We choose to work in neighbourhoods where our purpose is valued by the commissioners and local people and where we can add impact and value.

We recognise that we are better and can achieve more when we work in partnership with others. For the year under review we pay particular thanks to the Social Care Future movement who have been instrumental in our DNA reflections; to Tricia Nichols who has helped shape our recruitment revolution and introduced us to the concept of Gloriously Ordinary Lives and to Sian Lockwood and Simon Stockton who have helped steer our Everyone Everywhere journey and our More Than a Provider partner organisations.

People supported by the MacIntyre Group



People and Communities

"MacIntyre prides itself in aspiring to be the very best we can be. We understand that it is our practice (what we do and how we do it) that makes a real difference to the quality of education, care and support that we can offer. We want everyone connecting to us to have access to education and support that is ambitious, progressive and ultimately makes sense to each person."

MacIntyre Strategy 2024-29

MacIntyre has been involved in the Social Care Future (SCF) movement since its conception and continue to be an active ally. For the year under review we have committed to coproducing our organisation wide strategy and updating our plan for adult social care. Both are being heavily influenced by the SCF Movement's vision: We all want to live in the place we call home, with the people and things that we love, in communities where we look out for each other, doing the things that matter to us (SCF).



We are 'More Than a Provider'

We are clear that reform is required and we believe that we have a contribution to make in the reimagining and design of new social care solutions. Our track record of working alongside disabled people, council and others is good. Our Everyone Everywhere approach and our learning from our Great Communities project in Warrington has demonstrated that:

- Providers can play a role in shaping local communities/neighbourhoods.
- Disabled people have talents and skills that are valuable to the fabric of inclusive neighbourhoods.

- Investment in neighbourhoods and communities has to be part of any future social care plan
- Invest to save – such an approach prevents people accessing social care and has potential to reduce number of hours for those eligible.

We have joined with five other organisations, all who align with the SCF vision and all who have a proven track record in delivering innovative solutions to social care. Fundamentally we believe that we are well placed as not for profit third sector organisations to help policy makers develop fresh ideas, ambitious and workable solutions for disabled adults who draw on social care.

Who are the partner organisations?

The partnership includes Brandon Trust, Certitude, Choice Support, Dimensions and United Response. The organisations have shared values and over 240 years' combined experience of creating positive solutions for people drawing on social care.

Together we support 12,000 people and employ 21,000 staff across England and Wales and have a combined income of £571m. We hope our combined influence means that government ministers and policy writers, in all political parties, can benefit from our experience about what social care needs to be able to thrive, and what people who draw on our support need to live gloriously ordinary lives.

Children, Young People and their Education

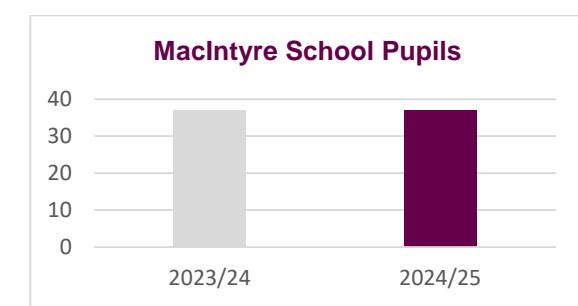
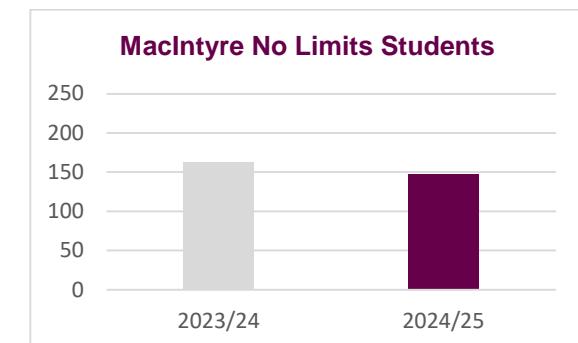
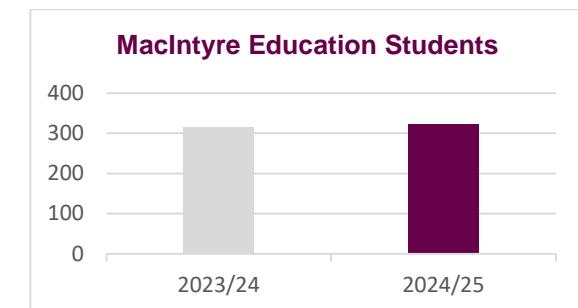
The MacIntyre Care Group prides itself in providing excellent education, care and support to children and young people aged between 8 and 19 with severe learning difficulties, autism and other complex needs.

We deliver education, care and support to 323 school age children at our Independent special school in Buckinghamshire and at our four Academy schools in Oxfordshire and Warwickshire (314 in 2023/24).

MacIntyre School was last inspected by Ofsted in February 2024 when it was rated 'Good' in all areas, with Personal Development rated as 'Outstanding'.

“
Through participation in voluntary work in places such as the village café, local garage and community garden, pupils learn to be responsible and thoughtful citizens.
Ofsted, MacIntyre School,
February 2024

“
The school's motto, 'Achieve above and beyond', is an intrinsic part of everyday life.
Ofsted, MacIntyre School,
February 2024



Young People and their Further Education: MacIntyre No Limits™

MacIntyre works in partnership with further education and independent specialist colleges to provide an inclusive and flexible No Limits education programme for young people aged 16-25 in Bedfordshire, Buckinghamshire, Leicestershire, Oxfordshire, Milton Keynes and Warwickshire.

Where college isn't the right fit, we also offer programmes of learning through 'No Limits Direct' our fully individualised approach delivered outside traditional education settings. These are funded by local authorities through 'EOTAS' (Education Other Than At School) funding, and built around what works best for the young person – whether that's learning at home, in the community, or somewhere in between.



“The flexibility and understanding shown by MacIntyre to work directly with the Council has been a huge relief to us and we can see first hand the difference it is making to our son's life.”

Parent

“It is great to see such a transparent relationship between parents and provider. Support run in this way really meet the needs of the families that we work with and we can trust the approach used by MacIntyre is of excellent quality.”

Local Authority Social Worker

Working with the local library

In Aylesbury, MacIntyre No Limits staff and students are keen to make connections in the local community. This both supports our Post-16 education programme and each student's individual learning path.

When looking for a work experience opportunity, we realised the local library has a sensory room filled with expensive equipment, but with one problem - the library staff did not know how to use the equipment properly so the room was under-used. We knew immediately this was something we could help with so we worked with library staff to get everything going and set up properly. Together, we created a warm and inviting sensory space for library patrons to use. We began to think about how we could take this further and increase the impact on people in the local community.

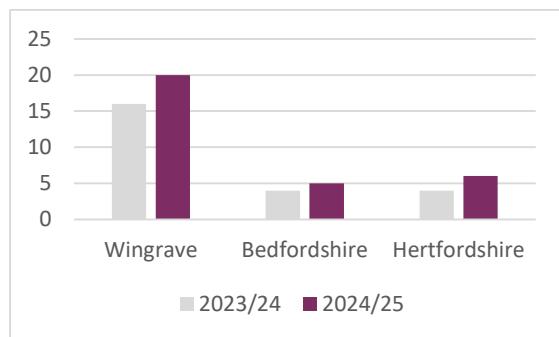
The answer? A partnership with Aylesbury Library in which we run Seasonal Sensory Sessions. These are aimed at people who have special education needs, but anyone can join in. We use the sensory room and other spaces to host multi-sensory activities and simple crafts. These sessions have proved popular locally, with up to 20 people attending. They have increased both attendance at the library and awareness of MacIntyre and what is possible for autistic people and people with learning disabilities. In turn, it means that No Limits students have gained confidence in being able to make a contribution.

One No Limits learner said: “It is a free session in term time with a seasonal themed event every Monday in the afternoon to help people feel calm. I find that the sensory room works well after a busy and tiring weekend as it has a relaxing element to it.”

Children drawing on Residential Care Support

MacIntyre Children's Homes

The mission of MacIntyre's children's homes is to support the children and young people in acquiring skills and experiences, so that they may take their rightful place in society, feel valued and are contributing members of society.



MacIntyre currently offers a therapeutic home environment to 31 children and young people across four homes in Bedfordshire, Buckinghamshire and Hertfordshire. Twenty-five of these young people attend our independent special school in Winggrave.

“
Staff are exceptionally proactive in seeking the views of children. They interact with the children using a variety of communication methods that are tailored to each child's needs, helping and aiding them to have a voice in decision-making.

Ofsted, MacIntyre Children's Home in Buckinghamshire, September 2024

Being a smashing neighbour

At MacIntyre's children's home in Bedfordshire the young people wanted to see if there was anything they could do to help their neighbours.

Abdul enjoys collecting the glass recycling and taking it to the bottle bank at the local Co-Op.

It's noisy dropping the bottles in, but very satisfying. We wondered if this could be something our neighbours would appreciate help with this so Abdul was supported to write a letter to the neighbours offering to collect their recycling. He got some strong boxes and labelled them as glass recycling. He puts these next to the neighbours' bins. Now Abdul goes over to the neighbour's house each week, swaps the full box for an empty one, and takes the full one to the bottle bank.

What Abdul says about the recycling:
“Happy, good, take to Co-Op, good helping.”

Local Manager Duane says: “Abdul loves nothing more than helping in the kitchen, keeping things clean and tidy and everything in its place. This is one way we are trying to be good neighbours and being visible in our local community!”

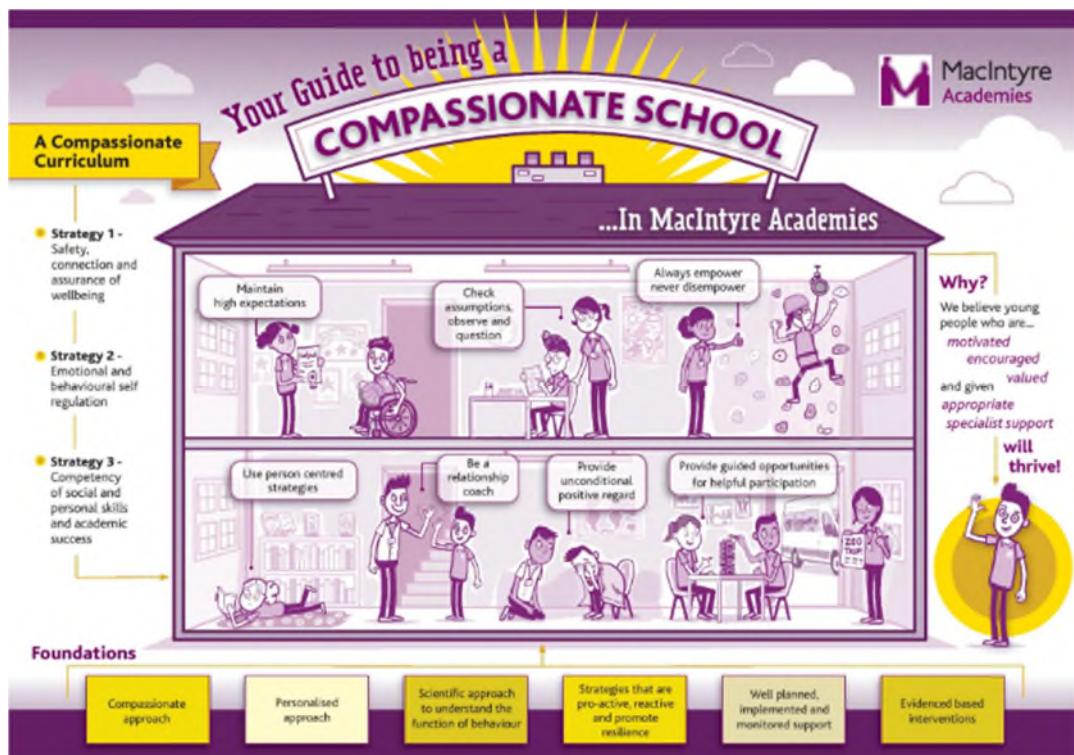
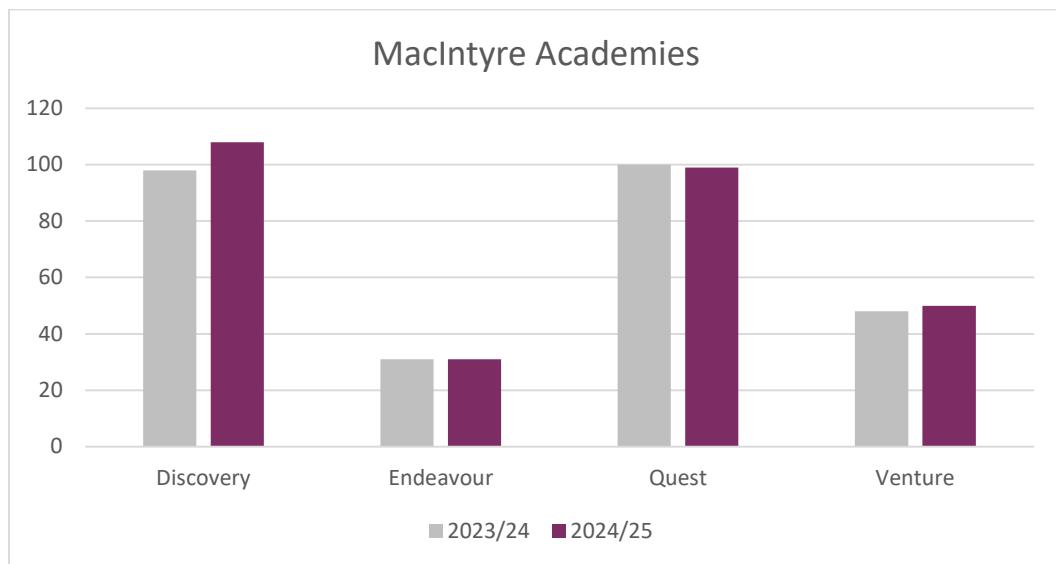
“
Children are making progress and are helped to develop their social, communication, and independence skills. One parent said their daughter had come on 'leaps and bounds'. The young person has developed self-care skills and are well prepared for adulthood.

Ofsted, MacIntyre Children's Home in Buckinghamshire, August 2024

MacIntyre Academies

MacIntyre Academies is a Multi-Academy Trust for special schools and specialist alternative provision. We believe all children and young people deserve the best education possible. As a Trust we're ambitious for our children and their families, and we want them to be as ambitious for themselves in turn. MacIntyre Academies currently comprises four Academies in Oxfordshire and Warwickshire.

Putting children and families first



Discovery Academy

Discovery offers education for over 90 children and young people aged 9 to 19. The overarching ambitions of Discovery Academy are to be:

- A place where everybody feels safe, valued and belongs
- A place with quality first provision
- A place that supports our pupils to be ready for life

The School was last inspected by Ofsted in January 2024 and was rated Good.

The inspectors said:

“Through the curriculum, pupils are taught about a wide range of important personal and social issues, including how to keep safe online and how to build positive and healthy relationships. This prepares pupils well for life in modern Britain.”

The school are always looking for new and engaging activities and a new candle making class has been a huge success with pupils learning the process, working safely with warm wax and mixing their own scents and designs.



Endeavour Academy

Endeavour Academy is for children and young people aged between 8 and 19 with autism and severe learning difficulties who benefit from an autism specific environment. The curriculum is developed to provide children and young people with skills and opportunities that will equip them to live purposeful lives.

During the year:

- Some students worked on their Bronze Duke of Edinburgh, braving the elements on their 2-day expedition.
- World Book Day was celebrated across the school in March with classroom doors being decorated with book themes and staff and pupils dressing up
- Trips to local places have developed peer relationships
- In another class pupils have practiced relaxation skills with reflexology, yoga and Tacpac

Endeavour Academy was last inspected by Ofsted in November 2022 and is rated Good.



Quest Academy

Quest Academy is dedicated to providing a nurturing and inclusive educational environment for learners aged 7 to 19.

The mother of one student said that school support for her daughter is working, and that her daughter is very motivated to attend, is developing understanding of relationships and shares her successes at home.

During the year a group of learners saw a production of Romeo and Juliet, a contemporary retelling of the Shakespearean tragedy featuring a fusion of rap music and modern themes, making it a fresh and engaging experience. For many of the learners it was the first time seeing a live performance. Outings such as this provide valuable opportunities to explore new ideas, emotions and histories in a way that is both entertaining and educational.



Venture Academy

Venture Academy offers education for children aged 9 to 16. The School has capacity for 50 students and is based in Henley-in-Arden in Warwickshire.

The School values children as individuals and offer a personalised approach to learning that combines:

- the nurturing approach of Early Years and Primary School
- the range of curriculum, specialist teachers and specialist facilities of a Secondary School
- a close working relationship with families and other partners

The School is rated Good by Ofsted. At the Ofsted inspection in March 2025, the Inspectors said:

"Venture Academy is a place where staff have an unconditional positive regard for pupils. Pupils appreciate how understanding staff are, which make them feel happy, safe and settled. They know that staff have their best interests at heart and that they go above and beyond to help. One pupil summed this up beautifully, describing teachers that 'know "about" us, not just "of" us'. This is a school that is built on positive relationships along with compassion, ambition and partnership."



For Adults

People who draw on MacIntyre's support will live gloriously ordinary lives, living the life they choose, using their gifts, skills and passions to contribute and connect to the people in their local neighbourhood. MacIntyre invests in, and helps shape, neighbourhoods to be inclusive and welcoming spaces for everyone.

In 2024 MacIntyre was commissioned by 69 Councils and ICBs to offer support and care to 752 adults.

Options for adults at MacIntyre include specialist registered care, supported living, outreach and Lifelong Learning in England and Wales. In Warrington we also offer Shared Lives and Great Communities. We spend time getting to know people's ambitions and aspirations and ensure everyone has choice and control over their lives.

“We all want to live in the place we call home, with the people and things that we love, in communities where we look out for each other, doing the things that matter to us.”

Social Care Future

“People were positive about the staff who supported them, and relatives described staff as kind and caring.”

CQC Report, April 2025

A place called home

In 2024 MacIntyre welcomed back Daniel, a former student at MacIntyre School more than 20 years after he'd left. After completing his education with MacIntyre, Daniel lived in Hampshire. Keen to have Daniel closer to their home in Buckinghamshire and recalling how much he had enjoyed his time at the School, Daniel's parents contacted MacIntyre.

MacIntyre's manager, Roxanne, visited Daniel to get to know how he liked to be supported, and we quickly formed a plan to help him move. We worked closely with Daniel, his family and his previous support team, who came with Daniel for the first couple of days to help him feel safe and familiar and to make his move as seamless as possible. A few days before the move, Daniel wanted to spend a couple of nights to help him settle, which he loved and he was excited to make the move.

Daniel gets on well with his team and his housemates who have found out how kind and thoughtful Daniel is and how much he looks out for his housemates. On a visit to the Land of Lights he guided one of his housemates, who has problems with their eyesight, around and offered them reassurance when they needed it.

Daniel has been able to pick up some of his favourite hobbies again including going on trains and going to the cinema. Daniel has his own favourite spots in the house including the swing seat in the garden and his own puzzle table with a comfy chair in the lounge.



What's next for People and Communities

- Everyone drawing on our support will have the opportunity to access a self-advocacy group. CoPros will then attend Director and Trustee meetings (at least annually) to report on what is working/not working
- Stories from the perspectives of people who live, learn and work at MacIntyre will be shared online monthly
- Every person drawing on our support will contribute to their annual person centred review meeting, leading the course of the meeting where possible and appropriate
- To improve year on year employment (paid and voluntary) opportunities for people who draw on our support and want to work
- Everyone who draws on our support will have connections, friendships and relationships with people who are not paid by MacIntyre, evidenced through their completed Everyone Everywhere Profile document
- Everyone who draws on our support (who is eligible to vote) will have the right support to do so in a meaningful way to them, both in local and national elections
- Every child and young person educated by / living with MacIntyre will have a personalised transition plan in place throughout their placement
- Every child and young person will have access to a personalised curriculum relevant to their long term goals
- Every child and young person will have access to resources and/or specialist support to enable them to achieve their EHCP outcomes.

Best Practice

"MacIntyre prides itself in aspiring to be the very best we can be. We understand that it is our practice (what we do and how we do it) that makes a real difference to the quality of education, care and support that we can offer. We want everyone connecting to us to have access to education and support that is ambitious, progressive and ultimately makes sense to each person."

MacIntyre Strategy 2024-29

During the year under review we have introduced a new way of working in our Best Practice team - the Innovation Hub. The Hub will be commissioned to undertake specific projects identified by MacIntyre. The team will identify the barriers and potential solutions, develop suitable resources and then hand over to the operational teams for implementation.



The first Innovation Hub project is Coproduction and Self-Advocacy.



The monthly Sui-Ling Show and MacIntyre Podcasts have continued through the year with a wide variety of interviewees.



MacIntyre's Special Interest Groups on Autism and Dementia have continued to meet through the year with a range of expert speakers delivering sessions to both MacIntyre and external audiences.



What's next

- Year on year the number of people who leave secure accommodation will increase.
- Our specialist models of support will lead to more people year on year receiving an early diagnosis of health issues including dementia.
- Every child and adult drawing on support will have access to the same level of health checks and health services as the "general population". This will be evidenced through their Personalised health plan.
- In 2025 we will introduce a quality framework that reflects our DNA and evidences values in action.

Compliance and Safeguarding

We are committed to evidencing all that we do to our stakeholders, including our regulators and to the safeguarding of the children, young people and adults who draw on our support across the organisation. We encourage openness and transparency in everything we do.

Regulation Facts & Figures:

MacIntyre has 27 CQC, 1 CIW, and 5 Ofsted registered locations.

**80% of Ofsted locations rated Good
82% of CQC and CIW locations are rated Good or Outstanding**

At MacIntyre No Limits we are committed to supporting young people to feel safe and in control; it's included in our DNA. When things don't go to plan we see it as an opportunity to learn, adapt, and improve the way we do things for everyone involved.

Jerry normally travels to College in a shared taxi, funded by the local authority. On one occasion, Jerry couldn't fasten his seatbelt. Concerned for his safety, Jerry asked the taxi driver for help. The driver told Jerry that wearing the seatbelt wasn't necessary for the journey to College.

Jerry was concerned, so he asked the No Limits team whether taxi passengers are legally required to wear seatbelts. The team worked closely with Jerry to research seatbelt laws and the

responsibilities of both taxi drivers and passengers leading to Jerry understanding his rights and responsibilities as a passenger and created a guide on seatbelt use if it happened again.

Jerry was supported to complete a safeguarding report to document the incident. An email was sent to the SEN Transport team, who responded quickly and advised that Jerry would get a new vehicle and driver.

Jerry now travels in a new, larger vehicle and is more comfortable for his journey.

It was important to Jerry that he was actively involved in each step of the process, and felt supported in making decisions about his own safety and well-being. Jerry now has the confidence and knowledge to assert his right to wear a seatbelt.



What's next

- To identify, monitor and report quarterly on risk to the people who draw on support and MacIntyre resulting from non-compliance with legislator regulations, policy and process.
- Every provision will have a current development plan (SAR/SEF/CQC/CIW) that sets out their evidence for achieving outstanding regulatory results.

Workforce

“Our workforce vision is to be bold, innovative and ambitious in our national and local recruitment activity, that supports new ways of working, so that together we are able to attract and retain the best skilled and passionate people for today and the future. We will do this by ensuring every single person has a great recruitment experience and is warmly welcomed and valued from day one of their MacIntyre journey.”

MacIntyre Strategy 2024-29

Introduction

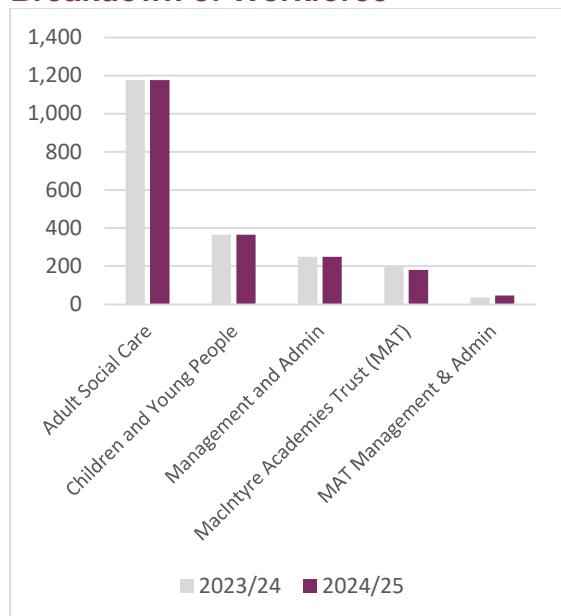
We believe that there is no better career than one within special education and social care. We are in a unique position, due to the diversity of what we do, to offer ambitious and creative career paths to our employees.

We are thankful to all employees who have chosen to work with us during the year and to those who have chosen to stay with us. Their passion, ambition and compassion helps us to remain true to our heritage and ideology.

MacIntyre's Workforce Strategy focusses on four key elements:

1. Recruitment and Retention
2. Learning & Development
3. Well-being
4. Career Pathways

Breakdown of Workforce



1. Recruitment and Retention

We remain focussed on our six Critical Success Factors relating to Vacancies; Candidate Journey; Reducing Agency spend; data; building our relief pool and improved employee retention.

Critical Success Factors 2025

- Reduce Vacancies below 7%
- Enhanced Candidate Journey
- Reducing Agency Spend by 20%
- Digital Dashboard & Data
- Relief Pool Growth (+8%)
- Retention & Turnover (under 15%)

For the year under review

- Vacancy levels - average reduced to 7.1%
- Agency spend - reduced by 16%
- Turnover - average 19.4%
- Relief Staff - number of relief hours increased slightly across the board



What's next

By the end of the 2025-26 financial year, we will be able to evidence the involvement of people who draw on our support in 100% of our recruitment to operational roles, ensuring that recruitment activity is meaningful and values led.

2. Learning & Development

MacIntyre continues to invest at least 3% of our income in the knowledge, skills and capabilities of our workforce. Each person has access to learning and development opportunities. Some are required by our regulators, many by our aspirations for all staff to develop and achieve excellence in everything they do. Our small Learning and Development team supports our open learning culture as well as focusing on the design and delivery of our mandatory training and the formal qualifications required for some posts, as well as qualifications linked to people's personal aspirations and continuous professional development.

Induction

In the last year 29 sessions were held, attended by 380 staff. 545 new staff joined in the last financial year, so 70% of new staff were able to attend face-to-face induction. Our aim is to ensure that 100% of new staff take up the opportunity. Everything flows from our MacIntyre DNA, including the newly relaunched staff Code of Conduct and the Five Tests from Gloriously Ordinary Lives.

eLearning

During the year 19,474 eModules were complete (24,540 in 2023/24), an average of 12.9 per person (12.48 in 2023/24). The reduction in the eModule completions is following a review of the current eModules offered against usage data and local mandatory training requirements to make cost efficiencies across the organisation.

“
Brilliant course, intriguing and makes you realise what a good job we are all doing!
”

“
Excellent induction, I learnt all about MacIntyre's DNA and felt very welcomed into the organisation.
”



What's next

- By the end of the 2025-26 financial year, 75% of our employees will have completed their mandatory training.
- We will improve year on year to ensure over 90% of employees complete mandatory training by the end of 2027 and our staff survey results will evidence employees value the training / career programme.

3. Well-being

What's happened:

- Launch of the Welcome Packs for all new starters
- Our face-to-face induction training takes place locally around the organisation. Each session includes someone who draws on our support from that area. The purpose of the training is to share and embed our values and the behaviours we expect of our staff.
- The bi-annual Staff Survey conducted in March provided useful pointers about how we might improve staff wellbeing and communication.
- The monthly Employee of the Month awards continue to recognise the everyday extraordinary individual employees.
- The annual staff 'Marjorie Newton Wright staff awards celebrated individuals and teams from across the organisation.



What's next

In 2025, we will develop and deliver a staff wellbeing strategy that supports our approach to Inclusion, Diversity, Equality and Accessibility (IDEA), Staff Wellbeing and Employee Voice. This strategy will inform the work of the Diversity Advisory Group; Staff Council and other staff networks with the key aim of fostering a positive, inclusive, and supportive work environment where every employee feels valued and empowered to live our DNA.

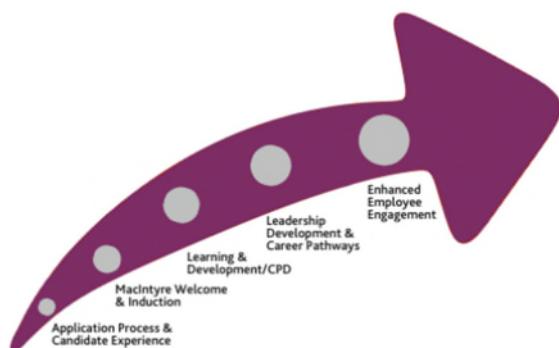
offer, in order to understand what professional development and qualifications colleagues require most in order to support their career aspirations. We are keen to highlight to all staff, that career progression is not limited to a particular division or indeed only vertical in nature.

Over the coming two years, we will share material, including career progression case studies; visual career pathways within MacIntyre and other material to inspire and encourage colleagues to consider a long a varied career within MacIntyre.



4. Career Pathways

Succession planning is the process of identifying and developing potential future leaders and senior Managers, as well as individuals, to fill business-critical roles. The aim is to be able to fill key roles effectively if a current employee leaves the organisation.



While some jobs in MacIntyre will always require specialists, there's a growing focus on identifying groups of jobs and developing potential successors for a variety of roles. The aim is to develop talented people, each one of whom is adaptable and capable of filling a variety of roles. Whilst we look to attract highly-talented individuals from outside the organisation for specialist or senior positions, there is also a high desire to promote widely from our home-grown talent pool.

The Learning and Development team will conduct training needs analysis, including a review our current leadership and CPD

What's next

By the end of the 2025-26 financial year, 90% of employees responding to our staff survey will rate their welcome to MacIntyre and induction experience as excellent with all employees having access to training that supports the delivery of excellent care & support; regulatory compliance; people management, as well as career progression.

Sustainability

"MacIntyre is committed to lead the sector, offering the very best education, care and support and to achieving excellence in the eyes of the regulators. We understand that to achieve this we need to partner with funders who value innovative options and recognise the true costs of support. We have a long and robust history of strong financial planning, using charitable funds to add value through innovation and projects which do not attract statutory funding. Through ambitious growth plans we extend our support offer, our partnerships and influence.

MacIntyre Strategy 2024-29

We pride ourselves on the positive relationships that we have with the majority of our funders across our education, children and adult social care contracts.

Following the budget announcements in 2024, we estimated that our costs increased by an average of 8%. We have taken steps to offset these costs through:

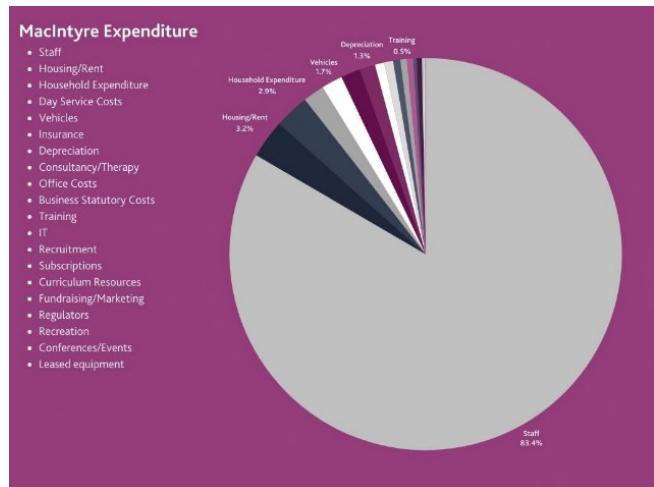
- securing fee increases
- savings and efficiencies
- growth

The actions we are taking have ensured the stability of the charity, while not compromising on the quality of the education, support and care that we offer.



What's next

- We will ensure every cost centre makes its budgeted contribution within 5%
- We will meet our annual growth targets in accordance with the Adult Social Care, CYP and No Limits growth plans
- We will provide market analysis in all existing, and potential growth, areas
- We will produce an ESG plan with realistic measurable targets that will be reviewed annually
- We will ensure the organisational risk register is updated annually.



Charitable Income

Fundraising enables us to invest in projects that support our strategic objectives and ultimately help us stand out as an innovative not-for-profit education and social care provider.

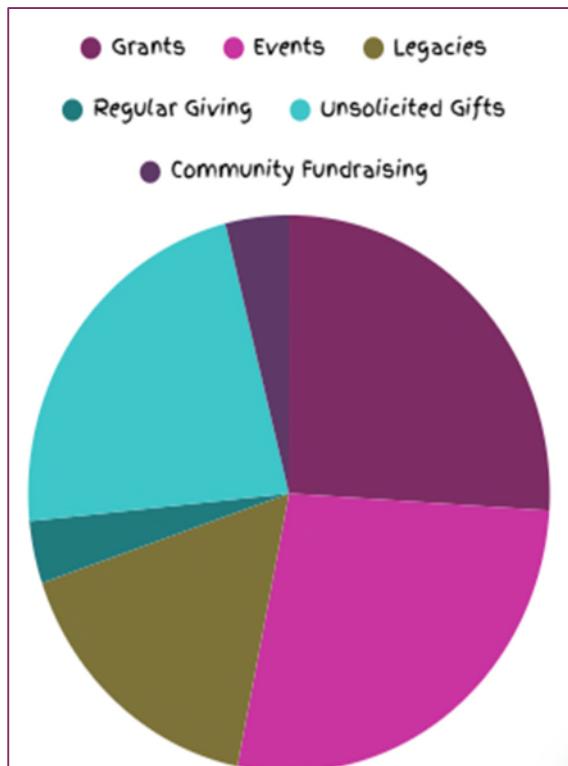
Funds are allocated to projects that have clear objectives and positive evidence performance through our quality framework cycle. These include:

- The continued development of our DNA and the things that make us different
- Road testing new ways of working/innovation
- Accelerating growth plans
- Strategic partnerships

In 2025 projects have included:

- Everyone Everywhere
- MacIntyre Great Communities in Warrington
- Our work as part of the More Than A Provider collaborative
- Our work with Social Care Future, Gloriously Ordinary Lives and Community Catalysts

Charitable Income 2024-25



Registered with
**FUNDRAISING
REGULATOR**



What's next

We will raise more charitable income than spent on charitable project delivery per annum.

Financial Performance 2024-2025

Finances

The MacIntyre Care group had total incoming resources of £71m (2025), which compares to £69m (2024).

Sector funding remains challenging as public sector funders manage with budgets under pressure. We have always operated on fine margins and will no doubt continue to do so. The net incoming resources for the group can be seen in the statement of financial activities. The Trustees remain pleased with the unrestricted surplus of £221k and once adjusted for the restricted funds an overall loss of £11k compared to a small surplus of £52k in previous year.

The balance sheet continues to show a strong consolidated position with total group funds of £45.2m (£45.3m 2024) and a healthy level of liquid funds. We continue to place funds in cash deposits on fixed and short term arrangements to continue to meet our cash flow requirements.

Our Governance

Trustees' Responsibilities

The Trustees are legally Directors of MacIntyre Care and so are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires us as Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of MacIntyre Care and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities (Accounts and Reports) Regulations 2015 and the provisions of the trust deed.

The Trustees are also responsible for safeguarding MacIntyre Care's assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to auditor - so far as the Trustees are aware, there is no relevant audit information of which the external auditors are unaware. The Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Providing Public Benefit

Charity Trustees have a duty to carry out its purposes for the public benefit. We are required by the Charities Act 2011 to have regard to the guidance issued by the Charity Commission on the public benefit requirement in our decision making. We have referred to this guidance when reviewing our aims and objectives and in planning our activities. In particular, we consider how our activities will contribute to the aims and objectives which we have set.

The first principle in the public benefit guidance states that there must be an identifiable benefit. The second principle states that the benefit must be to the public or a section of the public. Perhaps most importantly in terms of public benefit, not all of MacIntyre Care's services are subject to fees. In addition to services fully supported by public funding, MacIntyre Care uses charitable income to provide free advice and information to people with disabilities and their families and to fund service innovation within the Special Educational Needs and Disability (SEND) and disability care sectors. There are therefore many services provided for the public by MacIntyre Care for which no fees are charged.

MacIntyre Care's Memorandum of Association states: "the object for which the Company is established is the relief of persons who have a learning disability and or a physical disability". This is an identifiable benefit and falls within the various descriptions of charitable purposes in the Charities Act 2011: the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage".

Specific examples of the services and benefits provided by MacIntyre Care to relieve the need of its beneficiaries include:

- the provision of care and housing support to people living in registered care homes, supported living schemes and within their own home
- the provision of vocational learning opportunities and further education
- the provision of residential special schools and college education
- the provision of transition support to school leavers and their families
- the provision of advice and information.

The beneficiaries of MacIntyre Care are without exception children and adults who have learning and/or physical disabilities and/or autism. There are no geographical or financial restrictions on beneficiaries, all of whom have a statutory entitlement for government benefits and/or local authority grants to meet the cost of their education and/or support.

While it is recognised that such funding is means-tested, all potential beneficiaries are able to access MacIntyre Care services, as their overall statutory entitlement for support services is not affected by their personal financial circumstances. MacIntyre Care has a welcome-all policy regardless of the nature of the disability of the person concerned and is fully inclusive in ensuring the widest uptake of its beneficiaries.

We are pursuing a clear plan for the use of the non-specific funds donated to MacIntyre Care which we have designated for investing for the wider charitable benefit.

The Trustee Board

We are fortunate to have a strong and highly skilled Director and Trustee team who work well together and dovetail very effectively. This is very helpful for the day to day running of MacIntyre Care and essential in times of adversity or challenge.

We have a diverse, well-balanced, experienced and thoughtful Board in MacIntyre Care. The Board is presently composed of 12 Trustees, with a near equal gender split. We have an excellent blend and great richness of Trustee capabilities which include legal, financial, health, risk management, property, sales & marketing, digital, education, government, HR, social care and general management skills.

Many of our Trustees undertake continuing professional development and diversity training in their professional roles outside MacIntyre Care. We supplement this development with the regular provision of sector specific information and the use of other experts at both MacIntyre Care Board and committee meetings to ensure that Trustees are well equipped to fulfil their governance roles.

No Trustee receives remuneration or other benefit from their work with MacIntyre Care. No goods or services were purchased in the year from companies connected with the Trustees. MacIntyre Care maintains a register of Trustee interests which is updated on an annual basis and during the year as appropriate and our formal code of conduct, signed up to by all Trustees, sets out the expected standards of MacIntyre Care Trustee probity and behaviour.

Recruitment & Appointment of Trustees

The Governance Committee leads the process for Board and Trustee appointments. MacIntyre Care recruits new Trustees both through the network of our current Trustees and where appropriate through external agents. The comprehensive familiarisation, pre-appointment and induction process includes meeting with the Chair and other members of the board, the senior leadership team and visiting MacIntyre Care services.

The Senior Management Team

The Trustees delegate the day-to-day running of MacIntyre Care to the key management personnel of the charity, who are considered to be the Chief Executive, Sarah Burslem and her Director team.

The Directors are encouraged by Trustees to be involved in a range of complementary external activities. Many of our Directors are involved in the Voluntary Organisations Disability Group (VODG). Sarah Burslem is involved in a number of forum activities involving charity leaders, including More than a Provider, Learning Disability England (LDE) and #SocialCareFuture. She is increasingly a significant voice across the sector.

We see these external roles as an important opportunity for sharing, learning and establishing MacIntyre Care more widely in the minds of those with whom we work and to support the wider disability sector, transforming how others think about and deliver education and social care.

Our Governance Structures

We aim to create an environment that enables strong and effective teamwork between Trustees and Directors. The Board meets on a regular basis.

Important review responsibilities are delegated to Board committees, so that Trustees can better support management and also examine important issues in greater depth. There is an open invitation to any Trustee to attend and contribute to each Board committee. The Chief Executive or her designate attends each committee meeting unless the committee chair agrees otherwise. The committee activities are formally reported back to the Trustee Board by the committee chairs, supported by the relevant MacIntyre Care Director, so that all Trustees can probe and understand the committees' decisions.

The committees comprise of:

Finance, Audit & Risk
Remuneration & Wellbeing
Quality & Safeguarding
Digital
Education (jointly with MacIntyre Academy Trust)
Governance

The governance committee oversees regular self-reviews of our governance viewed against the Charity Commission Charity Governance Code. An internal review of governance has been undertaken since the date of the balance sheet. The Board is satisfied that MacIntyre Care is applying all the seven principles in the way that it is governed and that it meets the desired outcomes in respect of each of the seven principles of the Code.

Local Advisory Boards for each school meet quarterly and are responsible for ensuring the good governance of the schools, including supporting the Principal, scrutinising student progress, monitoring the school's finances and the achievement, quality of teaching and behaviours and safety in the school. The terms of reference for all the schools mirror the governance terms of each other. The Advisory Boards are open to any Trustee to attend.

MacIntyre Academies has MacIntyre Care as its sponsor and MacIntyre Care is itself a corporate member of MacIntyre Academies, represented by our Chief Executive, Sarah Burslem. Claire Toombs, Chief Operating Officer of MacIntyre Care, is the Company Secretary of both MacIntyre Care and MacIntyre Academies. Kevin Rodger, Group Director of Education and Children's Services, was the accounting officer of MacIntyre Academies during the year under review until 8th March 2025, at which date Claire Toombs assumed that role.

Finances - in terms of the finances of MacIntyre Care, the committee reviews MacIntyre Care's financial systems, controls, risk management and risk registers, including key risks, financial results and the balance sheet. It also reviews MacIntyre Care's budgets, cost management, cash management and forecasts, its policy for investment of surplus funds and its reserves policy.

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by both the executive management and the Board of Trustees. A programme of internal audits is in place, derived from a comprehensive risk assessment.

The internal control systems are designed to provide reasonable but not absolute assurance against material misstatement or loss. They include:

- a strategic plan and annual budget approved by the Trustees
- regular consideration by the Trustees of financial results, variances from budgets, non-financial performance indicators and benchmarking reviews
- delegation of day-to-day management authority and segregation of duties; and
- identification and management of risks.

Risk management - the Trustees regularly review the risk register and consider the major risks to which MacIntyre Care is exposed and the systems which have been established to mitigate those risks. Board meetings include the monitoring of financial and operational performance and risk. The Board meets on a bi-monthly basis and Directors present to Trustees about their specific area of responsibility. Annually the full Director team meet Trustees to debate collectively MacIntyre Care's long term strategy.

Internal risks are minimised by the use of procedures for authorisation of all transactions and projects and to ensure the consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of MacIntyre Care.

Our Investment Policy

The Trustees have considered the most appropriate policy for investing funds and have decided to place funds in cash deposits on fixed and short term arrangements to meet our cash flow requirements. The generous donations received in the recent years are being used over the medium term for the wider charitable benefit. Trustees receive regular updates on the use of these donations.

Our Reserves Policy

The Trustees have considered the Charity Commission guidance on reserves in updating MacIntyre Care's reserves policy. MacIntyre Care is substantially funded by income through grants and contracts to provide services. This income is, in the main, predictable on an annual basis.

MacIntyre Care manages its financial performance to aim to deliver a small surplus to meet its investment and operational needs. Given the nature of MacIntyre Care's services, much of the investment is into fixed assets. The investment in our schools and care homes is an essential element in securing future revenue streams and ensuring that our services offer the best environments for all those who use them.

Going Concern

The Trustees have considered whether the use of going concern is an appropriate underlying basis for accounting. After making an assessment the Trustees have concluded that there is a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. These financial statements therefore have been prepared adopting the going concern basis.

Streamlined Energy & Carbon Reporting

We provide data in the table below of our UK Greenhouse gas emissions and energy use for each of the periods April 2024 to March 2025 and April 2023 to March 2024.

Quantification and Reporting Methodology

We have followed the 2019 HM Government Environmental Reporting Guidelines. We have also used the GHG Reporting Protocol – Corporate Standard and have used the 2023 UK Governments Conversion Factors for Company Reporting.

Intensity Measurement

The chosen intensity measurement ratio is total gross emissions in metric tonnes CO2e per person supported, the recommended ratio for the sector.

UK Greenhouse gas emissions and energy use data for the periods 1 April 2024 to March 2025 and April 2023 to March 2024		
	1 April 2024 to 31 March 2025	1 April 2023 to 31 March 2024
Energy consumption used to calculate emissions (kWh)	Total energy used in the period: 508,944 The energy consumed has been broken down by: • Gas = 289,035 Electricity = 196,522	Total energy used in the period: 508,944 The energy consumed has been broken down by: • Gas = 301,822 Electricity = 207,122
Scope 1 emissions in metric tonnes CO2e Gas consumption Company transport	289035kWh x 0.18316 = 58939 (101tCO2e) 634,000 miles x 1.17682 = 746,103kWh 634000 = 1012032km Total 1012x 0.18315 = 186872 kgCO2e 186tCO2e 257tCO2e	552,181 kWh x 0.18316 = 101,137 (101tCO2e) 530,002 miles x 1.17682 = 623,716kWh 530,002 = 852,953km Total 852,895 x 0.18315 = 156,218 kgCO2e 156tCO2e 257tCO2e
Total scope 1	257tCO2e	257tCO2e
Scope 2 emissions in metric tonnes CO2e Purchased electricity	196522 kWh x 0.21233 = 41727 kgCO2e 477tCO2e	207,122 kWh x 0.21233 = 107,672 kgCO2e 107tCO2e
Scope 3 emissions in metric tonnes CO2e Business travel in employee owned vehicles	509699 x 0.18315 = 93351 kgCO2e 93tCO2e	243,225 x 0.18315 = 44,546 kgCO2e 44tCO2e
Total gross emissions in metric tonnes CO2e	4971tCO2e	408tCO2e
Intensity Ratio Tonnes CO2e per person supported	0.332tCO2e per person	0.272tCO2e per person

Energy efficiency actions taken this year

The group have taken actions to reduce our energy usage, including a review of office space and reducing to regional hubs with more agile working. Reviewing the transport and moving to reduce our business travel by using online meeting options and public transport more. The Charity are moving to engage an external energy consultant to review others ways we can continue to improve our energy efficiency in future years.

Approved on behalf of the board by Neil Macmillan, Chair



Date: 18 December 2025

Independent Auditor's report to the members of MacIntyre Care

Opinion

We have audited the financial statements of MacIntyre Care (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Group Statement of Financial Activities, the Group Summary Income and Expenditure Account, the Group and Parent Charitable Company Balance Sheets, the Group Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 March 2025 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained in the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed,

Independent Auditor's report to the members of MacIntyre Care

we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the strategic report and the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 26 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent Auditor's report to the members of MacIntyre Care

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the group and parent charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group and parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Independent Auditor's report to the members of MacIntyre Care

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's group members those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Kingston Smith LLP

19 December 2025

James Saunders (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

9 Appold Street
London
EC2A 2AP

Group Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2025

	Notes	GROUP			GROUP			
		Unrestricted Funds £'000	Restricted Funds £'000	Total 2025 £'000	Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000	
INCOME AND ENDOWMENTS FROM								
Donations and legacies	2(a)	260	122	382	230	486	716	
Charitable activities:								
Adult Support Services		43,436	-	43,436	42,040	-	42,040	
Children and Young People Services		13,717	13,385	27,102	12,526	13,845	26,371	
Investments		249	-	249	155	-	155	
TOTAL INCOME		57,662	13,507	71,169	54,951	14,331	69,282	
EXPENDITURE ON								
Raising Funds	3	71	-	71	62	-	62	
Charitable activities:								
Adult Support Services		43,011	67	43,078	42,124	160	42,284	
Children and Young People Services		14,359	13,672	28,031	13,292	13,592	26,884	
TOTAL EXPENDITURE	3	57,441	13,739	71,180	55,478	13,752	69,230	
NET EXPENDITURE/INCOME FOR THE YEAR		221	(232)	(11)	(527)	579	52	
Transfers between funds		217	(217)	-	326	(326)	-	
Other recognised gains and losses								
Actuarial (Loss/Gain) on Defined Benefit pension schemes		-	(139)	(139)	-	398	398	
		438	(588)	(150)	(201)	651	450	
Reconciliation of funds								
Funds brought forward	11	22,669	22,677	45,346	22,870	22,026	44,896	
TOTAL FUNDS CARRIED FORWARD		23,107	22,089	45,196	22,669	22,677	45,346	

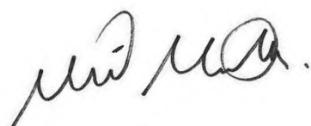
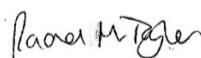
The statement of financial activities includes all gains and losses recognised in the year. There is no material difference between the results as stated and the results on an historical cost basis. All incoming resources and resources expended derive from continuing activities.

Consolidated Group and Charity Balance Sheets for the Year Ended 31 March 2025

	Notes	Group		Charity	
		2025 £'000	2024 £'000	2025 £'000	2024 £'000
FIXED ASSETS					
Tangible Assets	6	30,672	31,537	13,065	13,557
NET CURRENT ASSETS					
Stocks	8	7	16	7	16
Debtors	9	12,083	12,046	10,644	9,647
Cash at bank and in hand	14	8,446	7,354	5,513	5,249
		20,536	19,416	16,164	14,912
CREDITORS:					
Within one year	10	(6,012)	(5,607)	(5,218)	(4,723)
NET CURRENT ASSETS					
		14,524	13,809	10,946	10,189
TOTAL ASSETS LESS CURRENT LIABILITIES					
		45,196	45,346	24,011	23,746
Defined benefit pension scheme liability	12	-	-	-	-
		45,196	45,346	24,011	23,746
Restricted Funds	11	22,089	22,677	904	849
Unrestricted funds					
Designated Funds	11	19,233	19,048	19,233	19,048
General Funds	11	3,874	3,621	3,874	3,849
		23,107	22,669	23,107	22,897
TOTAL FUNDS					
		45,196	45,346	24,011	23,746

The charitable company's surplus for the year is £265k (2024: deficit of £201k).

Approved on behalf of the board:

Neil Macmillan
Trustee

Rachel Taylor
Trustee

Company Number: 00894054

Date: 18 December 2025

Group Statement of Cash Flows for the Year Ended 31 March 2025

	2025 £'000	2024 £'000
Cash flows from operating activities	1,286	2,381
Cash flows from investing activities	(194)	(760)
Cash flows from financing activities	-	-
Change in cash and cash equivalents	<u>1,092</u>	<u>1,621</u>
Cash and cash equivalents at 1 April	7,354	5,733
Cash and cash equivalents at 31 March	<u>8,446</u>	<u>7,354</u>
 Reconciliation of net income/(expenditure) to net cash inflow from operating activities		
Net incoming/(outgoing) resources	(11)	52
Adjusted for:		
Investment Income	(249)	(155)
Depreciation of tangible fixed assets	1,309	1,256
Defined benefit non cash movements	(139)	80
Decrease/(Increase) in debtors	(38)	951
Increase/(Decrease) in creditors	405	206
(Increase)/Decrease in stock	9	(9)
Net cash provided by/(used in) operating activities	<u>1,286</u>	<u>2,381</u>
 Cash flow from investing activities		
Interest received	249	155
Purchase of tangible fixed assets	(443)	(915)
Net cash inflow/(outflow) from investing activities	<u>(194)</u>	<u>(760)</u>
 Analysis of cash and cash equivalents		
Cash at bank and in hand	<u>8,446</u>	<u>7,354</u>

Accounting Policies

1. ACCOUNTING POLICIES

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The private company is a public benefit entity for the purposes of FRS 102 and a registered charity (charity number 250840) established as a company limited by guarantee (company number 00894054) and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011. The company was incorporated in the England and Wales with registered office MacIntyre Care, Seebeck House, 1 Seebeck Place, Knowlhill, Milton Keynes, MK5 8FR.

Basis of consolidation

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the charity and its subsidiary MacIntyre Academies. The results of MacIntyre Academies are consolidated on a line by line basis. The reporting date of the financial statement of MacIntyre Academies is 31 August as it is required by its Funding Agreement with the Secretary of State.

As permitted by Section 408 of the Companies Act 2006, the Statement of Financial Activities of the parent charitable company has not been presented as part of these financial statements.

Going concern

The Trustees have assessed whether the use of going concern is an appropriate underlying basis for accounting. They have considered possible events or conditions that might cast significant doubt on the ability of MacIntyre Care to continue as a going concern. The Trustees have made this assessment for a period of one year from the date of the approval of these financial statements. In particular, the Trustees have considered MacIntyre Care's forecasts and projections and have taken account of the key risks that the organisation faces. After making enquiries, the Trustees have concluded that there is a reasonable expectation that MacIntyre Care has adequate resources to continue in operational existence for the foreseeable future. MacIntyre Care therefore continues to adopt the going concern basis in preparing its financial statements.

Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

Fee income is recognised in the period in which services are provided and the related fee income is receivable. Fees received in advance of care services provided are held within deferred income until the period to which they relate.

Donations and grants, including grants in respect of major items of refurbishment, improvements or the purchase of fixed assets and government grants, are recognised in the Statement of Financial Activities when receivable. Where income is received in advance of meeting any performance-related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met.

Resources expended

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Charitable activities include expenditure associated with running the registered care and nursing homes.

Where costs relate directly to a particular activity they are allocated to that activity. Central support costs are allocated to activities based on a percentage of income. In 2025:

75% of costs were allocated to Adult Support Services (2024: 76%) and
25% of costs were allocated to Children and Young People Services (2024: 24%).

Taxation

The charitable company is exempt from corporation tax on its charitable activities.

Fixed Assets

Equipment and furnishings are capitalised at inception of a service and depreciated in accordance with the rates below. The cost of replacements is written off during the period the expenditure is incurred. All fixed assets are initially recorded at cost.

Donated fixed assets are initially recognised at fair value. The gain is recognised as income from donations and a corresponding amount included in the appropriate fixed asset category as the cost of addition, and depreciated over the useful economic life in accordance with the depreciation policies below.

Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off each asset evenly over its expected useful life as follows:

Freehold land and buildings	-	2% per annum
Long term Leasehold	-	period of the lease or 2% per annum if lease longer than 50 years
Short term Leasehold	-	period of the lease
Equipment and furnishings	-	15 to 33% per annum

The carrying values of tangible fixed assets are reviewed for impairment each year if events or changes in circumstances indicate the carrying value may not be recoverable.

Freehold land and buildings

Freehold land and buildings are stated at their deemed cost being the valuation at the date of transition to FRS 102. The charitable company previously adopted a policy of revaluing freehold land and buildings and they were stated at their revalued amount less any impairment losses. The company has adopted the transition exemption under FRS 102 paragraph 35.10(d) and has elected to use the previous revaluation as deemed cost.

Stocks

Stocks are stated at the lower of cost and net realisable value. Costs include all costs incurred to bring the goods to their present location and condition at the Balance Sheet date. Net realisable value represents anticipated selling price less any further costs expected to be incurred to disposal.

Leasing and hire purchase contracts

Rentals on operating leases are charged to revenue on a straight line basis.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments. Financial Instruments are recognised in the charitable company's balance sheet when the company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

With the exception of prepayments and deferred income all other debtor and creditor balances are considered to be basic financial instruments under FRS 102.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pensions

The company operates a defined contribution pension scheme for its employees. Contributions to this scheme are charged to revenue as they fall due. The company has no potential liability other than for the payment of those contributions.

Pension benefits to employees of the subsidiary are provided by the Teachers Pension Scheme ('TPS') and the Local Government Pension Scheme ('LGPS'). These are defined benefit schemes.

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the employer in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quadrennial valuations using a prospective unit credit method. As stated in note 1, the TPS is a multi-employer scheme and there is insufficient information available to use defined benefit accounting. The TPS is therefore treated as a defined contribution scheme for accounting purposes and the contributions recognised in the period in which they relate.

The LGPS is a funded scheme and the assets are held separately from those of the employer in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each Balance Sheet date. The amounts charged to operating surplus are the current service costs and the costs of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the Statement of Financial Activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest on the scheme assets and the actual return on the scheme assets is recognised in other recognised gains and losses.

Fund accounting

General unrestricted funds are those available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are also unrestricted funds but have been designated by the Trustees for a particular purpose. They include the net book value of tangible fixed assets used by the charitable company in its operational activities.

Restricted fund are funds which are to be used in accordance with specific restrictions imposed on donors or which have been raised by the charity for particular purposes.

Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the Trustees to have most significant effect on amounts recognised in the financial statements.

Local Government Pension Scheme

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 12, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2022 has been used by the actuary in valuing the pensions liability at 31 March 2025. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

2. INCOMING RESOURCES

Fees represent amounts invoiced to local authorities, individuals and other funding agencies in respect of the provision of care and support services.

Income is all attributable to the continuing activities of the charity, in accordance with its objects.

2.1. NET INCOMING RESOURCES

(a) Donations and Legacies

MacIntyre Care thanks all donors who have contributed to the work and the organisation during the year. The income from donations and legacies was £382k (2024: £716k) of which £260k was unrestricted (2024: £230k) and £122k was restricted funds (2024: £486k).

(b) Grants received during the year which are included within charitable activities are as follows:

	Charity	
	2025 £'000	2024 £'000
Warrington Borough Council (DSCR)	-	32
Hertfordshire County Council (User Voice)	-	10
Sport England		6
John E Burrows	40	
William Harding's Charity	10	-
William Harding's Charity	10	-
Flintshire County Council	10	-
University of Sheffield	5	-
Hertfordshire Community Foundation	10	-
The Oliver Ford Foundation	10	-
Women's Health Community Fund	2	-
 Total Grants Received	 97	 48

3. CHARITABLE ACTIVITY EXPENDITURE

	Direct Costs £'000	Restricted Project £'000	Designated Expenditure £'000	Support & Other £'000	2025 Total £'000	2024 Total £'000
Adult Support Services	39,725	-	292	3,061	43,078	42,223
Children & Young People Services	13,337	13,672	-	1,022	28,031	26,945
Fundraising Costs	71	-	-	-	71	62
	<u>53,133</u>	<u>13,672</u>	<u>292</u>	<u>4,083</u>	<u>71,180</u>	<u>69,230</u>

3. (b) Analysis of Support Costs

	Adult Services £'000	Children and Young People Services £'000	2025	2024
			Total £'000	Total £'000
Support Costs:				
Training	369	124	493	417
IT	289	96	385	349
Standards & Excellence	420	140	560	570
Management & Administration	1,058	353	1,411	1,410
Finance & HR	925	309	1,234	1,453
	<u>3,061</u>	<u>1,022</u>	<u>4,083</u>	<u>4,200</u>

3. (c) Surplus is stated after charging

	Group 2025 £'000	Group 2024 £'000	Charity 2025 £'000	Charity 2024 £'000
Depreciation	1,309	1,257	617	535
Operating Leases				
• Equipment & Vehicles	124	159	124	159
• Buildings	319	453	319	453
Audit remuneration				
• For statutory audit of the financial statements	71	68	51	48
• For non-audit services	19	18	9	5

4. EMPLOYEES

The average monthly number of employees during the year was as follows:

	Group 2025 No.	Group 2024 No.	Charity 2025 No.	Charity 2024 No.
Adult Support Services	1,175	1,175	1,175	1,175
Children and Young People Services	591	563	365	365
Management and Administration	295	285	219	249
	<u>2,061</u>	<u>2,023</u>	<u>1,759</u>	<u>1,789</u>

Staff costs during the year amounted to:	Group		Charity	
	2025 £'000	2024 £'000	2025 £'000	2024 £'000
Wages and Salaries	48,066	45,266	40,120	37,655
Social Security Costs	4,396	3,883	3,737	3,230
Other Pension Costs	2,359	2,149	982	872
	<hr/> 54,821	<hr/> 51,298	<hr/> 44,839	<hr/> 41,757
Agency Staff Costs	3,483	4,757	2,189	4,051
	<hr/> 58,304	<hr/> 56,055	<hr/> 47,028	<hr/> 45,808

Redundancy Restructuring Costs

During the year the company paid redundancy restructuring costs to staff amounting to £48,408 (2024: £31,976).

Employee emoluments

Employees receiving emoluments (including benefits in kind) in excess of £60,000 were as follows:-

	Group		Charity	
	2025 No.	2024 No.	2025 No.	2024 No.
£100,001 - £110,000	2	1	1	1
£90,001 - £100,000	3	4	1	1
£80,001 - £90,000	5	4	4	3
£70,001 - £80,000	5	3	1	0
£60,000 - £70,000	10	8	2	2

The total employer's pension contributions for the above higher paid employees during the financial year was £301k (2024: £222k) to a defined contribution scheme.

Key management personnel

Key management personnel include the senior management team of the organisation comprising of the Chief Executive, Chief Operating Officer, Workforce Director and Operations Directors. The total emoluments and employee benefits of this group were £454k (2024: £398k).

5. TRUSTEES' EMOLUMENTS

None of the Trustees or any person connected to them received any remuneration or reimbursement for expenses in the current or prior year.

6. TANGIBLE ASSETS

	Freehold Land and Buildings £'000	Long Term Leasehold Property £'000	Short Term Leasehold Property £'000	Equipment and Furnishings £'000	Motor Vehicles £'000	Total £'000 £'000
Cost:						
At 1 April 2024	18,846	20,177	672	9,126	21	48,842
Additions	47	178	-	218	-	443
Disposals						
At 31 March 2025	<u>18,893</u>	<u>20,355</u>	<u>672</u>	<u>9,344</u>	<u>21</u>	<u>49,285</u>
Depreciation:						
At 1 April 2024	6,147	2,726	672	7,742	17	17,304
Charge for the year	369	447	-	490	3	1,309
Disposals						
At 31 March 2025	<u>6,516</u>	<u>3,173</u>	<u>672</u>	<u>8,232</u>	<u>20</u>	<u>18,613</u>
Net Book value:						
At 31 March 2024	<u>12,699</u>	<u>17,450</u>	<u>-</u>	<u>1,384</u>	<u>4</u>	<u>31,537</u>
At 31 March 2025	<u>12,377</u>	<u>17,182</u>	<u>-</u>	<u>1,112</u>	<u>1</u>	<u>30,672</u>

The net book value of the assets of MacIntyre Academies included in the table above are made up as follows:

	Long Term Leasehold Property £'000	Motor Vehicles £'000	Equipment and Furnishings £'000	Total £'000
Net Book value as at 1 April 2024	17,362	4	613	17,980
Additions in the year	177	-	140	318
Depreciation charged in year	437	2	252	692
Net Book value as at 31 March 2025	<u>17,102</u>	<u>2</u>	<u>501</u>	<u>17,606</u>

7. SUBSIDIARY UNDERTAKINGS

MacIntyre Academies is an exempt charitable company registered in England and Wales (company number 08334745) limited by guarantee with registered office MacIntyre Care, Seebeck House, 1 Seebeck Place, Knowlhill, Milton Keynes, MK5 8FR. The charity is a corporate member and sponsor of the subsidiary.

A summary of the subsidiary's results for the year to 31 March 2025 is as follows:

	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
Income	13,385	13,385	13,845
Expenditure	13,647	13,647	13,592
Net income	(261)	(261)	253
Actuarial losses on defined benefit pension schemes	(139)	(139)	398
Net movement in funds	(400)	(400)	651
Balance Sheet			
	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
Fixed Assets	17,606	17,606	17,980
Current Assets	4,372	4,372	4,503
Current Liabilities	(793)	(793)	(8,840)
Defined benefit pension scheme liability	-	-	(398)
Net assets	21,185	21,185	13,244
Restricted funds	3,579	3,579	4,736
Fixed asset funds	17,606	17,606	17,980
Pension reserve	-	-	-
Total Funds	21,185	21,185	13,244

8. STOCKS

	Group		Charity	
	2025 £'000	2024 £'000	2025 £'000	2024 £'000
Stocks	7	16	7	16

9. DEBTORS

	Group		Charity	
	2025 £'000	2024 £'000	2025 £'000	2024 £'000
Trade Debtors	10,246	9,627	9,975	8,205
VAT Recoverable	109	115	-	-
Other Debtors	13	7	-	-
Prepayments	780	1,043	660	923
Accrued Income	936	1,254	9	519
	12,083	12,046	10,644	9,647

A bad debt provision of £540k (2024: £438k) is included within the trade debtors above.

10. CREDITORS: amounts falling due within one year

	Group		Charity	
	2025 £'000	2024 £'000	2025 £'000	2024 £'000
Trade Creditors	824	1,103	681	991
Other taxes and social security	867	807	721	658
Fees in advance – deferred income	1,225	928	879	692
Other creditors	597	416	591	253
Accruals	2,499	2,353	2,346	2,129
	<u>6,012</u>	<u>5,607</u>	<u>5,218</u>	<u>4,723</u>

	Group		Charity	
	2025 £'000	2024 £'000	2025 £'000	2024 £'000
In respect of deferred income:				
Deferred income brought forward	927	901	692	774
Released from prior year	(927)	(901)	(692)	(774)
Deferred in current year	1,225	927	879	692
Deferred income carried forward	<u>1,225</u>	<u>927</u>	<u>879</u>	<u>692</u>

Deferred income relates to fees received in advance of care services being provided.

11. RECONCILIATION OF MOVEMENT ON RESERVES

Designated funds have been set aside out of unrestricted funds by the Trustees for specific purposes.

- a) Fixed Asset Designation – this fund represents fixed assets invested in buildings and equipment in which we provide services.
- b) Specific Projects – including research and development within the sector.

Restricted funds represent the balance of funds donated for specific purposes which are being utilised by the charitable company in accordance with the donors' specific requests.

	Unrestricted	Restricted				
	General Funds £'000	Designated Funds £'000	Fixed asset Funds £'000	Restricted Funds £'000	Pension Fund £'000	Total Funds £'000
At 31 March 2024	3,621	19,048	17,980	4,697	-	45,346
Net Incoming Resources	253	185	(374)	(214)	-	(150)
At 31 March 2025	<u>3,874</u>	<u>19,233</u>	<u>17,606</u>	<u>4,483</u>	<u>-</u>	<u>45,194</u>

Purposes of Restricted Funds

The restricted fixed asset fund relates to government funded fixed assets of MacIntyre Academies.

The restricted funds balance includes the restricted revenue fund relating to MacIntyre Academies. This balance, included in restricted funds above is £3,578k at 31 March 2025 (2024: £3,803k).

The balance of the restricted funds at 31 March 2025 of £904k (2024: £894k) comprises of grants and donations received for the benefit of a specific MacIntyre Care service or group of service users. Funds are held for a number of services and local managers, staff and service users are encouraged to decide the best ways to use these funds to enhance their services.

Purposes of Designated Funds

The designated funds balance includes £12.3m (2024: £12.7m) of freehold property used by the charity for the provision of services.

The Trustees have agreed a policy on the use of non-specific donated funds: they will be designated for charitable benefits, over and above the core running costs of the charity. Over the next 2 years this will include:

Developing Practice

We will retain the leadership team associated with the dementia project as we extend this work to a more general health focus. We will continue to invest in the lead coaches supporting our PBS work and invest in a similar methodology to step up our workforce knowledge and skills in the area of Autism. The proposal is to invest £1.1m in developing practice over the next three years.

Technology

The Digital committee will enable management and interested Trustees to work collaboratively to develop a digital and technology strategy to be brought to the Board for approval and implementation. The strategy has moved forward to commission and implement a care management system (Nourish) and a staff rota system (Planday) which are at the early stages of implementation and we will continue to invest in these projects over the next three years with an expected project investment of £300k.

12. PENSIONS

- a. The Charity contributes to a defined contribution pension scheme, the MacIntyre Care Pension Plan, where staff transfer under TUPE arrangements. MacIntyre Care has upheld pension rights and makes payment to local authorities and Teachers Pension Funds (TPS). The total pension cost for the charitable company during the year relating to this scheme was £840k (2024: £826k).
- b. The charity and MacIntyre Academies participate in the Teachers' Pension Scheme (England and Wales) ("the TPS"), for its teaching staff. Under the definitions set out in FRS102, the TPS is a multi-employer scheme. The Charity has accounted for its contributions to the scheme as if it were a defined contribution scheme. The Charity sets out below the information available on the scheme.
- c. Under the TPS Agreement, employer contribution rates from April 2024 have increased to 23.68% with employee rates varying between 7.4% and 11.7%.
- d. The pension charge for the year includes contributions payable to the TPS of £138k (2024: £146k). At the year-end £16k (2024: £14k) was accrued in respect of contributions to this scheme.
- e. The employees of MacIntyre Academies belong to two principal pension schemes - the Teachers Pension Scheme for academic staff and the local government pension scheme (LGPS) for non-teaching staff which is managed by Oxfordshire County Council and Warwickshire County Council. Both are multi-employer defined benefit schemes.
- f. The LGPS obligation relates to the employees of MacIntyre Academies, who were the employees transferred as part of the conversion from the maintained school and new employees who were eligible to, and did, join the Scheme in the year ended 2015. The obligation in respect of employees who transferred on conversion represents their cumulative service at both the predecessor school and MacIntyre Academies at the balance sheet date.

The latest actuarial valuations relate to the date 31 March 2025.

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The total contribution made in the year ended 31 March 2025 was £874k (2024: £794k), of which employer's contributions totalled £667k (2024: £655k) and employee's contributions totalled £207k (2024: 210k). The agreed contribution rates for future years are 19.5% (Oxfordshire) and 16% (Warwickshire) for employers, and employee rates as set by the LGPS Regulations, average being 6.6% (Oxfordshire) and 6.3% (Warwickshire).

Parliament has agreed, at the request of the Secretary of State for Education, to a guarantee that, in the event of an academy closure, outstanding Local Government Pension Scheme Liabilities would be met by the Department for Education. The guarantee came into force on 18 July 2013 and on 21 July 2022, the Department for Education reaffirmed its commitment to the guarantee, with a parliamentary minute published on GOV.UK.

Principal Actuarial Assumptions	At 31 March 2025	At 31 March 2024
Rate of increase in salaries – Oxford	2.70%	2.75%
Rate of increase in salaries - Warwickshire	3.70%	3.75%
Rate of increase for pensions in payment/inflation	2.70%	2.75%
Discount rate for scheme liabilities	5.85%	4.85%

The current mortality assumptions include sufficient allowance for future improvements in mortality rates. The assumed life expectations on retirement are 65:

	At 31 March 2025	At 31 March 2024
Retiring today:		
<i>Oxfordshire</i>		
Males	21.8	21.9
Females	24.5	24.5
<i>Warwickshire</i>		
Males	21.7	21.8
Females	18.9	18.9
Retiring in 20 years:		
<i>Oxfordshire</i>		
Males	21.8	21.9
Females	25.7	25.7
<i>Warwickshire</i>		
Males	21.2	21.3
Females	25.4	25.4

Sensitivity Analysis

The sensitivities regarding the principal assumptions used to measure the scheme liabilities are set out below, showing the approximate monetary increase to the defined obligation given the following changes in assumptions:

Change in assumptions	At 31 March 2025	At 31 March 2024
Discount rate -0.5%	£'000	£'000
Long term salary +0.5%	885	1,135
Pension increase +0.5%	15	20
	905	1,140

MacIntyre Academies' share of the assets in the scheme were:

	Expected Fair value At 31 March 2025	Fair value At 31 March 2024
Equity instruments	£'000	£'000
Debt instruments	6,253	5,735
Property	1,931	1,413
Cash	828	676
Total market value of assets	184	267
	9,196	8,091

The actual return on scheme assets was £222k.

Amount recognised in the Statement of Financial Activities

	2025 £'000	2024 £'000
Current service cost	552	640
Interest (income)/cost	(24)	18
Total amount recognised in the SOFA	528	658

Changes in the fair value of defined benefit obligations were as follows:

	2025 £'000	2024 £'000
At 1 April	7,659	6,960
Current service cost	552	640
Benefit paid	(16)	(22)
Interest cost	389	350
Employee contribution	207	216
Actuarial gain	(2,293)	(485)
At 31 March	6,498	7,659

Changes in the fair value of MacIntyre Academies share of scheme assets:

	2025 £'000	2024 £'000
At 1 April	8,091	6,565
Interest income	413	332
Employee contributions	207	216
Benefits paid	(16)	(22)
Employer contributions	667	655
Actuarial (loss)/gain	(166)	345
At 31 March	9,196	8,091

Net changes in MacIntyre Academies LGPS liability:

	2025 £'000	2024 £'000
Opening (asset)/liability	(432)	395
Service Cost	552	640
Interest	(24)	18
Employer contributions	(667)	(655)
Actuarial gain	(2,127)	(830)
Closing (asset)/liability	(2,698)	(432)
Asset restriction	2,698	432
Closing (asset)/liability on the Balance Sheet	-	-

The LGPS surplus at the balance sheet date has been restricted to £nil as is it not considered likely that the trust is able to recover the surplus through reduced contributions in the future or through refunds from the plan.

	2025 £'000	2024 £'000
Actuarial gain	2,127	830
Asset restriction increase	(2,266)	(432)
Total actuarial (loss)/gain recognised	(139)	398

13. OPERATING LEASES

The group has the following commitments under the non-cancellable operating leases at 31 March.

	2025		2024	
	Land & Buildings £'000	Other £'000	Land & Buildings £'000	Other £'000
Operating Leases Payable:				
Within 1 Year	105	496	329	12
Within 2 to 5 Years	193	936	-	65
In over 5 years	-	3	-	-

14. MOVEMENTS IN CASH AND CASH EQUIVALENTS

	Group Change in Year		Charity Change in Year		2024 £'000
	2025 £'000	2024 £'000	2025 £'000	2024 £'000	
Cash at bank and in hand	8,446	1,092	7,354	5,513	264
	<u>8,446</u>	<u>1,092</u>	<u>7,354</u>	<u>5,513</u>	<u>264</u>
					<u>5,249</u>

15. RELATED PARTY TRANSACTIONS

There have been no related party transactions in the reporting period that require disclosure under FRS 102.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances as at 31 March 2025 are represented by:

	Unrestricted			Total Funds £'000
	General Funds £'000	Designated Funds £'000	Restricted Funds £'000	
Tangible Assets	-	13,066	17,606	30,672
Net Current Assets	3,874	6,167	4,483	14,524
Long Term Liabilities	-	-	-	-
Total Net Assets	<u>3,874</u>	<u>19,233</u>	<u>22,089</u>	<u>45,196</u>

Fund balances as at 31 March 2024 are represented by:

	Unrestricted			Total Funds £'000
	General Funds £'000	Designated Funds £'000	Restricted Funds £'000	
Tangible Assets	-	13,567	17,970	31,537
Net Current Assets	3,621	5,481	4,707	13,809
Long Term Liabilities	-	-	-	-
Total Net Assets	<u>3,621</u>	<u>19,048</u>	<u>22,677</u>	<u>45,346</u>

17. CAPITAL COMMITMENTS

At the date of the balance sheet there were no capital commitments.