Community Integrated Care®

ANNUAL REPORT 2025/26



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About us

Community Integrated Care is one of the UK's largest social care charities, supporting people to live the best lives possible through high-quality, person-centred care.

Founded in 1988 by Halton-based GP Dr David Robertson, we were one of the pioneers of the Care in the Community movement, supporting people to leave long-stay institutions and build fulfilling lives in their own communities.

Today, we support more than 2,700 people across England and Scotland, employing over 6,600 caring and dedicated colleagues. Our bespoke support enables people to achieve greater independence, choice and control over their lives.

For nearly four decades, we have continued to challenge convention, break down barriers and lead positive change in social care. Guided by our vision of empowering people to live their best lives possible, we remain committed to creating opportunity, promoting inclusion and delivering innovative support that makes a lasting difference.



Message from our CEO

This year marked an exciting new chapter for Community Integrated Care.

In October, we launched Best Lives, Bolder – our new five-year strategy and a powerful statement about the future we want to help create. Developing the strategy gave us the opportunity to listen to colleagues, families and, most importantly, the people we support. What stood out to me was the ambition people have for their lives. They want the same things we all do: independence, meaningful relationships, purpose and the chance to shape their own future.

That belief sits at the heart of everything we do.

Over the past year, we've grown our reach and impact, welcoming people into our services and expanding into new communities across England and Scotland. We've strengthened specialist areas such as Complex Care and Technology Enabled Care, and supported more people to live independently in homes designed around their needs and aspirations.

But growth is only meaningful if it creates opportunities. And one of the things I'm most proud of this year is the way we've continued to challenge expectations about what great social care can achieve. Whether through sport, technology, culture or community partnerships, we support people to build confidence and take part in the things that matter to them.

Our partnership with the Lawn Tennis Association (LTA) and LTA Tennis Foundation is a great example – opening up opportunities that many people in social care have never previously had access to, creating pathways into sport, friendship and community life. It reflects something we feel strongly about as a charity: people who draw on support should never be excluded from the opportunities many of us take for granted.

Alongside delivering great support, we've continued using our voice to drive change across the wider sector.

This year saw the publication of the fifth edition of our Unfair To Care report, *Signs of Change*. When the campaign launched in 2022, it highlighted the stark pay gap between social care support workers and equivalent NHS roles. While that gap remains, there are encouraging signs that social care is finally receiving the attention it deserves.

The Government's commitment to a Fair Pay Agreement, together with the work of the Casey Commission, offers a genuine opportunity to address long-standing inequalities and build a stronger future for the sector. There is still a long way to go, but for the first time in many years, there is a reason to be hopeful.

None of what we achieve would be possible without our incredible colleagues. Every day, they bring skill, compassion and determination to their roles, supporting people to achieve goals, overcome barriers and live the lives they choose.

As we look ahead, I'm excited by what lies before us. Best Lives, Bolder is an ambitious strategy, but it's built on strong foundations, extraordinary people and a shared belief that social care can change lives.

Thank you to everyone who has played a part in that journey so far.



Jim Kane
Chief Executive Officer

Message from our Chair

We're expanding our impact and turning ambition into action.

As Chair, my role this year has been to make sure the ambition behind Best Lives, Bolder is matched by the right foundations to deliver it.

Best Lives, Bolder sets out a clear and ambitious direction for the next five years, and the Board has great confidence in what we can achieve together. As we continue to grow, we've never lost sight of why we're here: to support people to live the lives they choose.

Over the past year, we have continued to strengthen the platform that will help us achieve that ambition. We welcomed Kathryn Marsden to our Board of Trustees, bringing extensive experience across social care, leadership and organisational development. Her insight and expertise will be invaluable as we continue to evolve and expand our impact.

We also strengthened our Executive Team with the appointment of Gerard McGovern as our first Chief Information Officer, reflecting our commitment to investing in the leadership, innovation and specialist expertise needed to support our future growth.

One of the most rewarding aspects of being a trustee is hearing directly from people connected to our charity. Whether through visiting services, meeting colleagues or listening to people share their experiences, we are regularly reminded of the difference exceptional support can make. Seeing the confidence, independence and opportunities this can create reinforces why our mission matters so much.

Social care continues to face significant challenges, and there is still much more to do. Yet what continues to impress me is the way our teams respond. Across England and Scotland, colleagues are finding creative ways to help people achieve their goals, build relationships, contribute to their communities and live the lives they want.

Looking ahead, we will continue to expand specialist support, strengthen services for children and young people, and invest in technology that helps people live more independently while supporting colleagues to provide consistently excellent care and support. We will also continue championing positive change across the social care sector, working with partners and policymakers to ensure the voices of people who draw on support are heard.

What gives me the greatest confidence isn't simply the plans we have for the future – it's the people who bring those plans to life: our colleagues who go above and beyond in ways that often go unseen, our trustees who provide challenge, experience and encouragement, and our partners who share our determination to create a more inclusive society where everyone can thrive.

On behalf of the Board, thank you to everyone who has contributed to our charity this year. Most importantly, thank you to the people we support for sharing their experiences, challenging us to think differently and shaping our future direction.

I have every confidence that, together, we can continue creating opportunities, breaking down barriers and supporting even more people to live their Best Lives, Bolder.



Mandy Wearne
Chair of the Board of Trustees

BEST LIVES, BOLDER

In October 2025, we unveiled our ambitious five-year strategy, **Best Lives, Bolder**, setting out a clear vision for the future of our charity and the people we support.

As one of the UK's largest social care charities, we support thousands of people with learning disabilities, mental health needs and autistic people. Every day, we enable people to live with greater independence, connection and choice.

But we know there is more to do.

Too many people still face barriers to living full and meaningful lives, whether through inequality, limited opportunity or systems that don't always reflect their ambitions. Best Lives, Bolder is our response: a strategy focused not just on delivering excellent support, but on creating wider change.

Developed in collaboration with colleagues, the people we support and their loved ones, and building on the momentum of our previous Best Lives Possible strategy, this new chapter is about going further, reaching more people, strengthening our impact and helping shape a more inclusive society.

At its heart is a clear vision: a society where people with support needs are empowered to thrive, living active and connected lives where their voices, choices and ambitions shape the world around them.



To me, a bold life means making change in the community, influencing the world in positive ways, helping people with needs like mine to face less challenges, and leaving a lasting legacy.

Christopher Browne, a person supported by Community Integrated Care

Four pillars for the next five years

Our strategy is built around four interconnected pillars, each designed to turn ambition into action.

Excellence

is about delivering exceptional, person-centred support that genuinely changes lives.

That means focusing on what matters to each person – their goals, aspirations and sense of fulfilment – rather than simply measuring activity or outputs. We will strengthen our personalised outcomes approach, using feedback, quality improvement and co-production to keep raising standards.

The ambition is simple: to not just meet expectations, but to exceed them.

Reach

reflects our determination to support more people, in more ways.

Alongside sustainable growth in our core services, we will explore new models, partnerships and digital innovations to broaden our impact. By diversifying income and reducing reliance on traditional funding routes, we can create more opportunities for people who could benefit from our expertise and support.

This is growth with purpose: expanding our reach while staying true to our mission.

Influence

recognises that delivering great care is only part of the picture.

We want to use our experience, evidence and voice to improve the wider social care landscape, championing fairness, inclusion and progress.

Real change doesn't happen in isolation. By working with decision-makers, partners and the wider sector, we can help shape systems that better reflect the needs and ambitions of the people they serve.

Because if something isn't working, we believe in helping to change it.

Enabling

focuses on the foundations that make everything else possible.

Behind every positive outcome is a skilled, compassionate and supported colleague. This pillar is about investing in our people, strengthening organisational capability and ensuring our teams have the tools, systems and confidence they need to deliver outstanding support.

Because bold ambitions need strong foundations.

Best Lives, Bolder: by the numbers

2,700+ people supported across England and Scotland

6,600+ colleagues bringing the strategy to life

500+ services nationwide





A bold life to me is all about being brave and trying new things. It's about speaking up for people, getting more confident and making a difference to others. Most importantly, it's about being really proud of who you are.

Tauseef Iqbal, Quality Advisor and person supported by our charity

What this means going forward

Best Lives, Bolder is ambitious and practical.

It acknowledges the pressures facing social care, from funding constraints to workforce challenges, while refusing to let those pressures define what's possible.

Instead, it reflects our confidence, optimism and belief that social care can be a force for transformation.

Success over the next five years won't just be measured in growth or operational performance. It will be measured in something much more meaningful: whether more people are living with greater independence, stronger relationships, further opportunities and a louder voice in shaping their own futures.

That's what Best Lives, Bolder means to us.

TRUSTEES' REPORT

OUR IMPACT IN NUMBERS 2025/26

11,700+
proactive wellbeing checks delivered through TEC

Over 2,000
people engaged directly in opportunities and experiences through our programmes

40 Complex Care services

44 awards shortlisted

12 award wins



8.3 million hours
of support delivered

31 new services

1,976 colleagues welcomed

Over 15,500
people were reached through our wider projects, partnerships and resources

549 new people supported

Achieved an eNPS* of +33

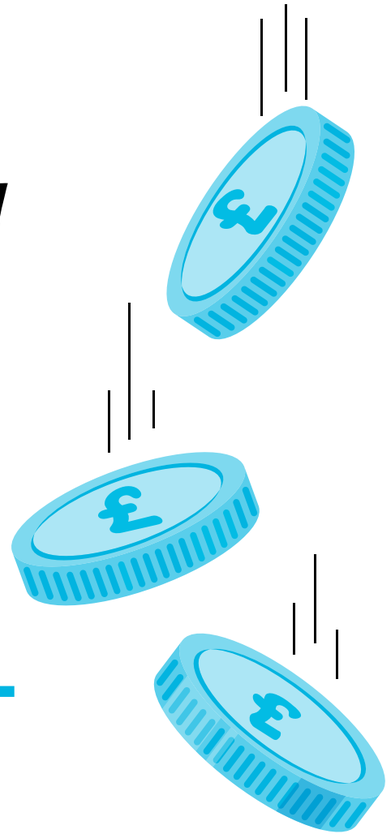
*Employee Net Promoter Score

Trustees' Report

Financial Summary

Every pound invested in Community Integrated Care enables us to support people to live the best lives possible. Despite continued financial pressures across the social care sector, we have remained focused on using our resources responsibly, investing in quality support and planning sustainably for the future.





Income for the year was

£216.2m

An increase of

9% on the previous year



The financial pressures facing adult social care continued throughout the year, driven by rising employment costs, increasing complexity of need and ongoing pressures across public services. Against this backdrop, we remained focused on investing in our workforce and improving service quality.

Our continued investment in frontline pay, specialist roles and workforce initiatives has enabled us to attract and retain talented colleagues, reducing our reliance on agency staff and improving continuity of support for the people we serve.

We reduced agency expenditure by 5% versus the last financial year (2024/25), which has strengthened oversight, improved cost controls and secured greater consistency in hourly rates.

However, a significant gap remains between the true cost of delivering quality care and funding available from local authorities and integrated care boards. While operating costs have continued to rise, funding increases have not always kept pace, creating ongoing financial pressures across the sector. In the absence of a long-term national funding solution for social care, this challenge is likely to continue.

The summary below shows our income and expenditure across our four main service delivery areas: Extra Care, Complex Care, Supported Living and Domiciliary Care.

Extra Care

Extra Care enables people to live independently in their own homes while accessing flexible, personalised care and support that can adapt to their changing needs.

Overall, Extra Care income increased by 63% to £5.2m (2025: £3.2m) with net expenditure of £108k (2025: £93k) driven by higher operational staff costs in this area.

Complex Care

Complex Care services support people with some of the most complex needs to live fulfilling lives in their communities. Through highly personalised support, we empower people with profound and multiple learning disabilities, complex autism and mental health needs to achieve greater independence. This includes supporting transitions from hospital and secure settings into homes of their own.

Recognising Complex Care as a strategic growth area, the charity set up a dedicated governance group with sector experts to ensure services are safe, inclusive and high-quality.

Complex Care income for the year was

£34m



and net income totalled **£87k** (2025: net income £43k).

Complex Care services allow people who require additional support to maintain their lifestyle and independence. Working with housing associations and local authorities, we provide care and support in purpose-built accommodation, offering a homely environment to more than 130 people. Find out more about this support type on page 23.

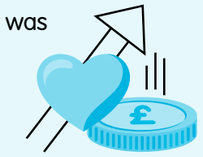
Supported Living

Supported Living services give people the chance to live independently in their own homes through personalised support. These services are tailored to individuals with a wide range of support needs, allowing them to retain control over their tenancy, finances and daily lives while receiving the assistance they require.

Supported Living is the principal service provided by the charity, accounting for 96% of total income from charitable activities and supporting over 2,180 people.

Supported Living income for the year was

£174.5m



and net expenditure for Supported Living services totalled **£1.7m** (2025: £0.01m).

Financial performance in this area was lower than last year, largely due to ongoing cost pressures and an increase in direct and support costs relative to income.

Domiciliary Care

Domiciliary Care offers people the support they need to stay independent in their own homes. Sometimes, just a few hours a day, or even a week, is enough to make a big difference. With the right support in place, many people can continue living full, independent lives in the place they know and love.

Total income for the year for Domiciliary Care totalled £922k (2025: £1.0m). Net expenditure for this service totalled £127k (2025: £105k).

These types of services continue to have financial challenges. Delivering domiciliary care requires significant time and resource beyond direct support hours, including travel, planning and coordination. We continue to review service costs and work with commissioners to ensure funding arrangements reflect the realities of delivering responsive, high-quality care.

Our Activity in 2025/26

EXCELLENCE

Excellence starts with people.

It means understanding what matters most to each person we support and working alongside them to achieve it. It also means always looking for ways to learn, improve and raise standards, so we can make our support even better.

This year, we found new ways to keep raising the bar.

Quality of our Services

We continued to deliver high-quality, person-centred support while building an even stronger culture of excellence, innovation and continuous improvement.

Celebrating excellence

The past year saw colleagues and teams celebrated at every level, with Community Integrated Care receiving 44 shortlisted nominations and taking home 12 awards across local and national programmes.

Among these achievements was national recognition for our Complex Care teams, winning Outstanding Complex Care Provider at the National Learning Disabilities & Autism Awards.

This award recognised the expertise, compassion and ambition of colleagues supporting people with some of the most complex needs to thrive in their communities. That includes transformational work supporting people as they move from institutional and hospital settings into homes of their own, with personalised support designed around their goals, independence and wellbeing.

Case Study

Brickfields recognised for transforming lives

There was plenty to celebrate at our Brickfields Supported Living service in Worcester after the team proudly took home the Housing with Care Award at the Great British Care Awards West Midlands.

The award recognised the team's commitment to delivering truly person-centred support. This involved not only building strong, trusting relationships but also ensuring they had the skills, knowledge and confidence needed to provide the highest quality support. Over the past year, the team has achieved remarkable outcomes, including supporting people to move into their own homes, develop new friendships and pursue educational opportunities.

Sherraden Murphy, Service Leader at Brickfields, said: "Every single colleague brings compassion, skill and heart to their work, and this award reflects their unwavering commitment to ensuring people live amazing, full lives."

"It's also a testament to all the incredible achievements of each person we support – through their perseverance and enthusiasm they continue to reach their goals, grow in independence and inspire us every day. I couldn't be prouder."





A Culture of Continuous Improvement

Excellence also means being honest about where we can improve and creating the culture and tools to make positive change happen.

Building our CQI culture

In January 2026, we celebrated an important first step in building our Continuous Quality Improvement (CQI) culture, with 18 colleagues completing the first cohort of our CQI practitioner programme, delivered in partnership with Advancing Quality Alliance.

CQI is about creating a culture where everyone, from senior leaders to frontline colleagues, is encouraged to ask how we can make things better, safer and more effective for the people we support. That means looking honestly at how we work, making steady improvements, using evidence to guide decisions and creating space for colleagues to share ideas and solve problems together.

Just as importantly, it means focusing on systems and processes, rather than blame, so that when things go wrong, we learn from them and improve.

Putting improvement into practice

Over four months, our CQI practitioners developed practical improvement projects focused on challenges across our charity. These ranged from reducing restrictive practices and improving access to information to exploring friendship, belonging and the everyday things that contribute to wellbeing.

We are already seeing the impact. One example is our project, led by our Quality Advisors, around friendship and connection, which helped shape internal thinking around pet ownership, recognising the important role companionship can play in someone's wellbeing.

By embedding this way of thinking, we're creating a stronger culture of continuous learning and improvement – one that helps us keep delivering better outcomes for the people we support.

Case Study

Bringing lived experience into CQI

Jamie Potts, a Quality Advisor and person we support, was the first person from our charity with lived experience to receive the training.

Reflecting on the programme, he said: "It was great to learn about CQI and to take part in the training. I particularly enjoyed the discussions about co-production – it's so important that we include people we support in our improvement work so we can make changes that are really meaningful to them.

"I'm now working on a report which will show exactly what Community Integrated Care does with the feedback they get from people we support. This will help people to see the difference their feedback is making and the impact that including people with lived experience has in bringing about improvements and positive change."



Our friend and colleague Jamie Potts sadly passed away in 2026.

Great Care, Recognised By Our Regulators

Independent inspections continued to recognise the quality, compassion and person-centred support being delivered across Community Integrated Care.

As of March 2026:

97% Scottish registered services that have been inspected by the Care Inspectorate, held ratings of Good, Very Good, or Excellent

90% English registered services that have been inspected by the Care Quality Commission, had ratings of Good or Outstanding

Helping people live happy, fulfilling lives

In Scotland, 97% of our registered services inspected by the Care Inspectorate, held ratings of 'Good' or higher. This year, our Jedburgh and Todlaw services were among those recognised with Very Good ratings.

Inspectors highlighted the positive impact our colleagues have on people's wellbeing, independence and quality of life. They also recognised the personalised care that enables people to lead active, fulfilling lives.

Those living at Todlaw echoed this praise. One person described the service as "second to none", while another said: "I'm very happy with my care, it's excellent."

Support that's shaped around each person

In England, 90% of our registered services inspected by the Care Quality Commission (CQC), held ratings of 'Good' or higher. Among them were our Wigan Supported Living Services, which achieved a Good rating this year.

Inspectors praised the team for providing "kind and compassionate care" and recognised how they "maximise people's independence, choice and control, enabling people to make their own decisions and supporting them to access the community safely and meaningfully."

These outcomes reflect the commitment and professionalism of colleagues across our charity, who continue to deliver high-quality support in often complex and challenging environments.

We also recognise that providing excellent support is an ongoing journey. We remain committed to listening and learning from feedback from regulators, the people we support, their families and our colleagues, using these insights to continually strengthen and improve our services.





Engaging the People we Support

Delivering excellent support starts with listening to the people who know our services best.

Experts by experience shaping support

This year, we were proud to more than double our team of Quality Advisors – people who are supported by Community Integrated Care, or who have received support from us in the past, and who use their lived experience to help shape how we work.

Their influence has been significant. They played a key role in developing and launching our Best Lives, Bolder strategy, including co-producing our launch film and supporting colleague engagement events. They also represented Community Integrated Care at external events, including Learning Disability England's Being Seen, Being Heard conference and ARC England's Together for Change forum, ensuring the voices of people with lived experience are heard both within our charity and across the wider sector.

The growth of this team reflects our commitment to ensuring people are not simply asked for feedback but play a meaningful role in shaping our future.

Measuring what matters most

A great life looks different for everyone.

For some, it might mean improving their health, building friendships or becoming more independent. For others, it could be finding employment, pursuing a passion or becoming more involved in their community.

Since January 2026, we've been developing a more consistent approach to understanding and measuring the impact of our support, recognising that everybody's journey is different.

This work has been shaped by our Quality Advisors through a series of co-produced workshops, defining the language, priorities and life areas that matter most to the people we support.

The framework is enabling colleagues to have richer, more person-centred conversations, giving us a deeper understanding of each person's goals, aspirations and progress, and ensuring our support remains focused on what matters most.

REACH

Reach means growing our impact, exploring new opportunities and supporting more people than ever to live their best lives possible.

Here's how we extended our reach and made a difference to more lives.



Growing our Services

We've continued to grow across several specialist areas, welcoming new people and colleagues into Community Integrated Care.

This includes expanding our Complex Care division, where we now support more than 130 people across 40 specialist services designed for people with highly complex needs.

In April 2025, Arc became part of Community Integrated Care. Arc provides specialist care for children and young people in Hampshire. Their experience will help us provide better care for people with complex needs at different stages of their lives. It will also help us develop our transition and young people's services for the future.

Since launching Best Lives, Bolder, we've also expanded our support across the North West, welcoming people into four new Extra Care services in Manchester and five new Supported Living services in Stockport.

In Scotland, our new-build services, Scone Road and Bruntsfield Circle in Elgin, began welcoming people into their new homes, while the addition of Greyfriars Close has further strengthened our presence and support in Moray. The opening of our new Inspire...By charity shop in Aberdeen marked another step forward in our mission to create inclusive employment opportunities, supporting people to realise their potential and achieve their ambitions.

Across all this growth, our focus remains the same: creating more opportunities for people to live independently, build confidence and live the best lives possible.

Case Study



Expanding Inspire...By

We opened a new Inspire...By shop in Aberdeen in December, extending our award-winning model that empowers people we support to build confidence, learn new skills and develop greater independence. Through work experience and community connections, Inspire...By creates opportunities for people to pursue qualifications, volunteering and employment.



"It's helped me so much to grow and gain confidence. From learning all the shop tasks to getting out in the community and meeting new friends, I feel proud of everything I can do now.

Katie, who works at Inspire...By

Case Study

A place to call home

For the people moving into Birleywood in Skelmersdale, a new home means more than a front door. It means greater independence, new opportunities and the freedom to live life on their own terms. The development supports adults with learning disabilities, physical disabilities and autistic people to thrive in homes tailored to their individual needs and aspirations.

The development has transformed the building into a community of modern, accessible one-bedroom bungalows – each one tailored to the person who calls it home.

"These new bungalows are exactly the kind of housing we need more of in Lancashire; homes that support people to live independently and are designed around their needs," said Councillor Graham Dalton, Cabinet Member for Adult Social Care at Lancashire County Council.

Commenting on the impact his new home has had on his confidence, Christian, a person we support at Birleywood, said: "I feel like I've gained so much more independence. The support team have been fantastic – I've built great relationships with them all and have even made friends with my fellow tenants.

"Since moving in, I'm most proud of returning to college to study an IT course, and I can now go to the local shop on my own – something I'd never been able to do before without support."

The new homes were developed through a partnership between Lancashire County Council, Care Housing Association, Safe as Houses, Henley Investment Management and Community Integrated Care, reflecting a shared commitment to creating high-quality, inclusive housing and support.



Leading the Way in Complex Care

We believe people with highly complex needs deserve the same chance to live full, independent lives as anyone else. Supporting them to do so is one of the fastest growing and key strategic areas of our work.

Behind every move from hospital or institutional care is a person with hopes, ambitions and a vision for their future. As demand for specialist community-based support continues to grow, we are assisting more people to make that transition successfully – creating homes, support and opportunities that allow them to thrive in their communities.

Growth has been matched by investment in the skills and expertise of our colleagues. A major focus has been positive behaviour support (PBS), which helps teams better understand a person's needs, communication and experiences, enabling more proactive and personalised support.

Working in partnership with the British Institute of Learning Disabilities (BILD), colleagues across the charity have completed specialist PBS training, while senior leaders have begun advanced Level 5 qualifications. We've also introduced a dedicated Complex Care learning pathway, empowering colleagues across every role to build the confidence and expertise needed to deliver high-quality support.

Alongside this, we've improved the way people begin their journey with us, introducing a new admissions and assessment framework designed around each person's needs, goals and circumstances.

This work is about more than developing services. It's about creating opportunities for people with complex needs to live independently, build relationships, pursue their ambitions and feel part of their communities. By combining specialist expertise with a strong values-led approach, we're supporting more people achieve outcomes that may once have seemed out of reach.

Case Study

Craig's journey towards independence

At 43 years old, Craig achieved a lifelong ambition by moving into his own home for the first time, following a carefully planned transition from his family home.

Craig has complex care needs, is non-verbal and requires support with all aspects of daily life. For many years, he spent much of his time in the comfort and familiarity of his bedroom, where he felt safe and secure. However, he also had aspirations for greater independence and new experiences.

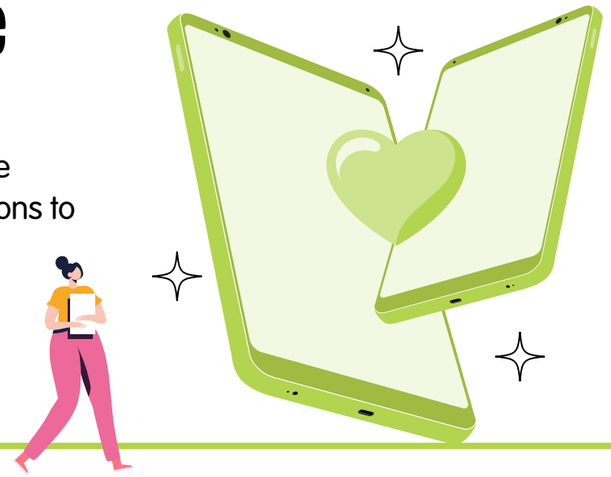
Working closely with Craig and his parents, our teams supported him to gradually build the confidence needed to move into his new home and become part of his local community. It was a significant step, not only for Craig but also for his family, opening a door to new opportunities.

Today, Craig is thriving in a place he can call his own. He enjoys relaxing in his sitting room with his team, baking, watching his favourite films and going to his day service. As his confidence has grown, so has his personality, with his team seeing him laugh, sing and engage more with the world around him.

By moving at Craig's pace, developing an understanding of his needs and celebrating every achievement, his team are helping him build a life that is truly his own.

Pioneering Technology Enabled Care

This has been a landmark year for Technology Enabled Care (TEC), as we moved from building strong foundations to taking bold, practical steps forward.



We launched Ingle – a new standalone, technology enabled support service designed to help more people live independently and safely in their own homes.

We also continued working closely with the people we support to shape how TEC develops in the future. Through engagement events, lived experience sessions and surveys, people explored different technologies, shared honest feedback and helped us better understand what works and what people want from TEC going forward.

> 
>
> What I'm most proud of is how we've shaped this progress alongside the people we support. We've listened carefully to what works, what doesn't and what people want to see next – ensuring our Technology Enabled Care offer is not only innovative, but truly meaningful and person-centred.
>
> **Joanna Scammell, Managing Director for Technology Enabled Care**

The impact of this support is already being felt. In a recent survey, 83% of people supported through TEC said it made them feel more independent, and every single person said it fitted well into their lives.

As one person put it, "There is always someone to speak to," while another described feeling "safe and secure".

This progress hasn't gone unnoticed. We maintained our Technology Services Association accreditation for TEC quality standards this year, a recognition of the consistency and quality behind our services – and we've been keen to share what we're learning with the wider sector too.

Our Managing Director for Technology Enabled Care, Joanna Scammell, chairs the National Care Forum's Digital Transformation Communities of Practice Forum, bringing sector leaders together to explore issues from AI in care to broader digital transformation.

We also joined the Adult Social Care Technology Enabled Care Testbed, helping to explore how emerging technologies can improve outcomes and experiences across social care. That commitment to sharing knowledge came to life at the Care Show, where colleagues presented alongside a person we support – offering a real, lived example of the difference technology can make to independence and everyday life.



Ingle: flexible support, built around people

Launched this year, Ingle is Community Integrated Care's standalone Technology Enabled Care service, combining digital technology with 24-hour human support.

Ingle is designed to offer a more flexible approach to care, helping people stay connected, feel safer at home and get help when they need it. This could be through wellbeing calls, emergency response, medication reminders or personalised technology.

The service is available directly to individuals and families, as well as through partnerships with housing providers, local authorities and other care organisations – extending the reach of technology enabled support far beyond our own services.

You can find out more about Ingle at: **www.inglecare.co.uk**





INFLUENCE

We want to make social care better for everyone.

By sharing our experiences and the voices of people we support, we can challenge thinking, inspire change and shape a better future for social care.

This year, we made sure those voices were heard.

Campaigning and Policy

Through campaigning, partnership and sharing lived experience, we worked to influence change and keep the realities of social care at the heart of national debate.

Influencing policy through lived experience

Government officials, sector bodies and national partners don't always get the chance to see adult social care up close – so throughout the year, we made sure they could. Relationships were built not just through conversation, but through direct access to our services and the people within them.

A key moment came when policy leads from the Department of Health and Social Care visited our Carr Manor supported living service, gaining a close-up view of high-quality, person-centred support and the realities facing providers, colleagues and people who draw on care and support.

Our work to influence change also continued through our national partnerships.

With the National Care Forum, Voluntary Organisations Disability Group (VODG), Skills for Care, and the Coalition of Care and Support Providers in Scotland (CCPS), we shaped discussions on fair pay, workforce pressures, commissioning reform and the inequalities experienced by people who draw on support. Meanwhile, our involvement with the Adult Social Care All-Party Parliamentary Group put these issues directly in front of parliamentarians.

Beyond the UK, we welcomed SG Enable – Singapore's national disability agency – to exchange learning on person-centred support, safeguarding and inclusion.

Bringing politics closer to social care

We worked to give MPs, MSPs and decision-makers a clearer view of social care – opening our doors to visits, taking part in events and engaging in direct conversation.

Across England and Scotland, politicians visited our services, meeting colleagues and people we support and hearing directly about issues including workforce pressures, fair pay, health inequalities and commissioning challenges.

At the 2025 Labour Party Conference in Liverpool, Chris, a person we support, opened a VODG fringe event, speaking directly to politicians, councillors, commissioners and sector leaders about his experiences of social care and the importance of inclusion, independence and opportunity.

In Scotland, this engagement became more focused ahead of the May 2026 election. We developed a targeted public affairs programme reaching MSPs, candidates and sector partners on delayed discharge, commissioning reform, fair pay and rights-based support.

Our Managing Director for Scotland, Sara Murphy, took this further at the Scottish Parliament, joining discussions with the CCPS on the pressures facing care providers and the case for long-term reform.

#PromotingOurVoting campaign

Ahead of the local elections in May 2026, we refreshed our #PromotingOurVoting campaign, providing accessible resources and guidance to assist the people we support in understanding their voting rights and enabling them to take part in the democratic process.

The campaign made it easier for people to understand their choices and take part in local elections. Clear information and practical help gave more people the confidence to vote and have their say.



A call for reform across adult social care

In March 2026, we launched the fifth edition of our Unfair To Care report, *Signs of Change*, continuing our call for fair pay and long-term reform across adult social care.



Since launching in 2022, Unfair To Care has become one of the sector's most recognised evidence-led campaigns, shining a light on the pay gap between social care support workers and equivalent NHS roles – and the impact this has on recruitment, retention and the future sustainability of care services.

This year's report showed that adult social care support workers still take home, on average, £7,048 less per year than NHS Band 3 colleagues carrying out roles of comparable responsibility. It also reflected growing national momentum around workforce reform, fair pay agreements and the future funding of social care. At the same time, we continued to challenge the long-standing inequalities faced by social care colleagues and people who draw on support.

We shared the report with MPs in areas where we deliver services, alongside government and opposition leads, civil servants, the Casey Commission and sector partners – helping ensure the realities facing social care remained part of national political conversations. The campaign also secured significant coverage across trade and regional media, amplifying the call for change.

By combining frontline insight, lived experience and evidence from across our charity, Unfair To Care continues to play an important role in pushing for a fairer and more sustainable future for social care.





Sharing our Expertise

We contributed to a range of consultations, policy discussions and sector submissions focused on fair pay, workforce reform, health inequalities and social care funding.

A major focus was the Fair Pay Agreement consultation, where we set out how a fair pay framework could better recognise the skills, responsibilities and value of frontline social care colleagues, while remaining sustainable for providers.

Importantly, we made sure this conversation reflected lived experience as well as organisational insight. Our GameChangers – a network of frontline colleagues from across Community Integrated Care – submitted their own response, sharing direct insight into the realities of working in social care. Our Quality Advisors also helped shape a separate submission, informed by the lived experiences of people we support.

This same commitment to evidence-led influence carried into our engagement with the Casey Commission, as it began exploring the future of adult social care in England. We offered insight into the challenges facing providers, colleagues and people who draw on support, and the reforms needed to build a more sustainable system. We also made contributions to the Health and Social Care Select Committee's Cost of Inaction report, a response to the Scottish Government's Autumn Budget, and worked with the CCPS on funding reform discussions.

Beyond formal submissions, our leaders took these conversations to the sector directly, speaking at events on workforce reform, digital innovation and the future of social care. In total, we attended 18 events and secured nine speaking opportunities for senior leaders – including Managing Director Samantha Brennan at LaingBuisson's Social Care Summit North, and Chief Information Officer Gerard McGovern, who joined social care leaders at a Care Talk technology roundtable exploring digital innovation and the future of technology in care.



Partnerships and Communities

Inclusion matters most when people are visible – not on the sidelines, but right at the heart of community life. Through developing partnerships across sport, culture, and nature, we're opening doors that too often stay closed to people who draw on support.

Promoting active lives

Sport can create profound health, social connection and independence benefits. Yet for too many people who draw on care and support, opportunities remain limited or inaccessible. That's why we're working to create a future where everyone can be active on their own terms and experience true belonging in sport.

Through strategic partnerships with leading governing bodies, tournaments and athletes, we're empowering sporting organisations to become more inclusive, accessible and enabling, while bringing physical activity into the heart of care.

This mission sits at the heart of our new Serving Inclusion partnership with the Lawn Tennis Association (LTA) and LTA Tennis Foundation, where we've co-produced innovative opportunities that enable people to play, volunteer, learn, work, coach and support one of the world's most popular sports, while helping the tennis sector better engage with social care.

This year also marked a decade of impact through Rugby League. As the Official Social Care Partner of the Rugby Football League, we've developed pioneering programmes such as the Learning Disability Super League and Inclusive Volunteering, challenged bullying and discrimination, and delivered engagement campaigns that have changed perceptions and enabled more people to be part of the sport.

And there was national recognition, too. We were proud to win the Sports Business Award for Best Diversity & Inclusion Initiative, recognising the impact of our work enabling people with disabilities and support needs to access mainstream sport.





Partnerships driving inclusion

Central to every partnership is a commitment to co-production and advocacy, with the lived experience of the people we support actively shaping every impact.

At the heart of this are The Support Squad, our team of paid lived-experience experts who support organisations to build the skills, understanding and ambition to identify and remove the barriers faced by disabled people.

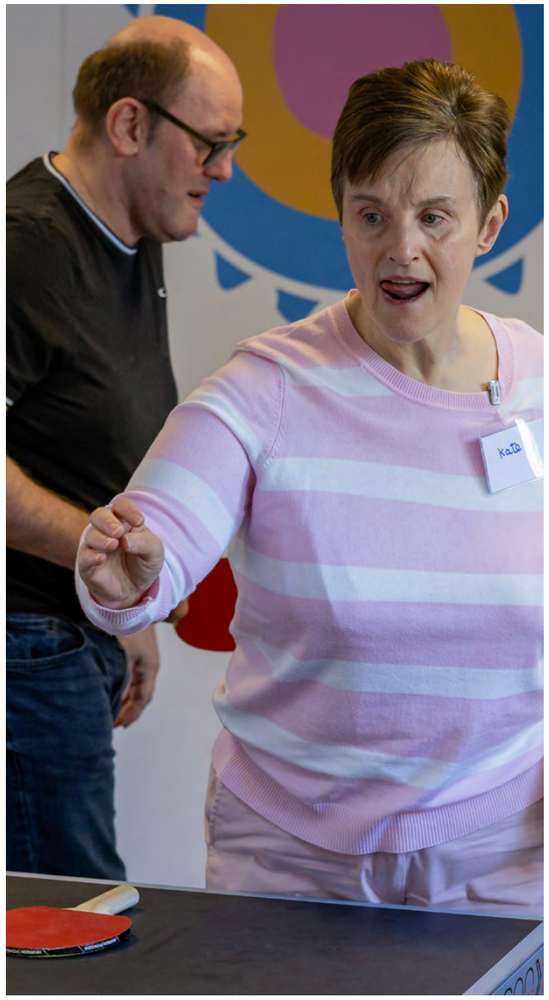
From delivering a powerful learning event for the LTA workforce at the National Tennis Centre to being part of national conversations in Parliament, marking Disability History Month, they have championed disability rights, representation and inclusion.

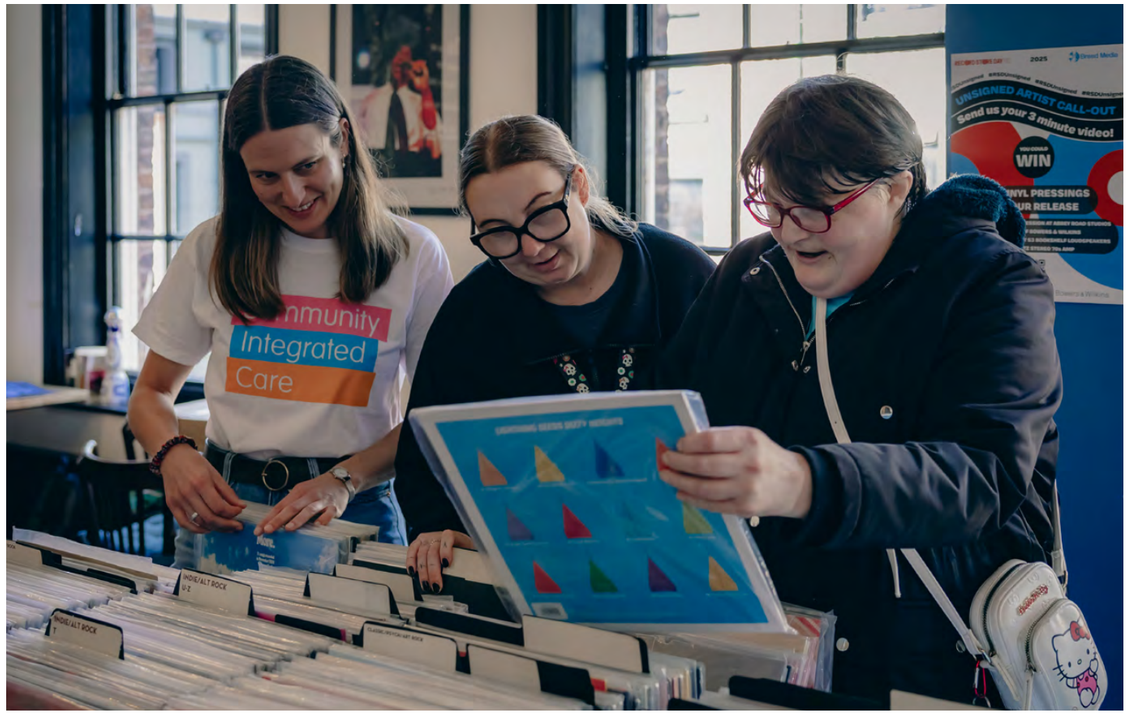
Redesigning everyday activity

Traditional models of sport and exercise don't work for everyone, particularly people with more complex support needs.

That's why this year saw the launch of our innovative new partnership with the Peter Harrison Foundation focused on designing new solutions for how physical activity can be embedded into everyday life for people who draw on care.

This first-of-its-kind, co-produced project saw our specialists research, design and develop more personalised approaches to activity and movement, with the aspiration of creating a future where every care service can deliver the joy of movement.





Reducing inequalities in everyday life

We're committed to every person feeling safer and more independent in their communities. That's why we design, deliver and champion education and campaigns that empower independence and community cohesion.

This year saw the return of Taking Charge, our free energy-saving programme for people who draw on social care, and paid and family carers. It shares practical advice to help reduce energy bills without compromising comfort or wellbeing. The campaign engaged professional and family carers who collectively support more than 12,000 people.

We also empowered people to be safer and more confident in their communities. Through our Speak Up For Safety campaign, we joined forces with the National Police Chiefs Council and community organisations to help people better understand issues, including hate crime and community safety through accessible resources.

Meanwhile, our award-winning partnership with the RSPB gave more than fifty services specialist insights on how to achieve the life-changing impacts of developing accessible and affordable sensory gardens.

Bringing arts and culture into care

Our What To Do platform offers people who draw on social care free online experiences to discover new passions, develop skills and build relationships.

One of the most exciting ways What To Do has opened new experiences for people is by supporting them to discover music and gig culture.

Working with Jacaranda, Liverpool's world-famous music venue and record store, and Riley, lead singer of rising UK band Daydreamers, we hosted the care sector's first-ever celebration of Record Store Day. We also welcomed Jo Hill for a special World Autism Awareness Day experience, bringing people even closer to the music and artists they love.

Find out more about What To Do at **www.What-To-Do.co.uk**

Case Study

New ambassador helps to make dreams come true

Leeds United midfielder Ilia Gruev joined us as an ambassador. He was named as the Professional Footballer Association's (PFA) Community Champion for supporting our Best Life Possible mission.

Barry and Leslie are devoted Leeds United supporters, but health challenges had made it harder for them to enjoy the club and the experiences they loved. When Ilia heard about this, he arranged a surprise visit to their homes.

During the visits, Ilia heard their treasured memories of following Leeds across generations and saw first-hand how we support people to lead full, happy and independent lives.



"Meeting Leslie and Barry was a real reminder of what football means to people. Their love for Leeds United is incredible, and spending time with them was special. I'm proud to become an ambassador for Community Integrated Care. I want to play my part.

Ilia Gruev





ENABLING

Great support needs strong foundations behind it.

That means giving our colleagues the systems, tools and guidance they need to do what they do best – delivering brilliant, person-centred support every day.

This year, we made it easier for our colleagues to do their best work.

Resourcing for Success

We brought together three long-standing interconnected challenges – managing commissioned hours, workforce planning and rostering – into a single programme, Resourcing For Success. This joined-up approach has strengthened planning, improved consistency and enabled more effective organisational change.



Managing commissioned hours

The first phase focused on transforming how commissioned hours are managed. We introduced a new centralised CRM system, replacing spreadsheets with a more reliable and consistent approach that gives us a clearer picture of the support we provide and strengthens how we work with local authorities.

To support the rollout, operational and finance teams worked closely with colleagues across the organisation, providing training and guidance to help embed the new system and drive greater consistency.

Workforce planning

We also laid the foundations for a new charity-wide approach to workforce planning, supporting safer, more sustainable and person-centred support.

Developed through extensive colleague engagement, this work introduced clear principles for rota planning and management, addressing challenges such as inconsistent patterns and excessive hours. It aims to make working patterns fairer, give colleagues a clearer view of their rotas and make it easier to plan leave. This will help create a better balance for colleagues while making sure people receive the care they need.

During 2025, we tested the new approach in practice, using feedback from frontline colleagues to help shape how it will work.



"The workforce planning pilot was a really valuable experience for everyone involved. While we all understood why change was needed, the pilot gave our colleagues a safe space to have honest conversations, work through challenges and see how this could work in practice. I'm proud that we've developed an approach that will support the wellbeing of our teams and enable them to deliver safe, person-centred support every day.

Nicola Barnes, Director of People

Rostering with Sona

Significant progress was made in preparing for the final stage of Resourcing for Success – the rollout of the Sona rostering platform. Sona will improve rota creation, increase visibility and enhance access to workforce information across services.

With key development, testing and configuration milestones now achieved, we look ahead to full implementation in 2027. The new system will provide stronger insights, better planning and a more joined-up approach to delivering support.



Enabling Smarter Working

As part of our commitment to continuous improvement, we're investing in digital systems that strengthen quality and safety, improve information sharing and create a more connected, data-informed organisation.

Tracking quality with Radar

Excellent support depends on knowing, quickly and clearly, what's working and what needs attention - and Radar gives our teams exactly that. It provides a clear, consistent way for teams to record actions, review progress and make sure improvements are followed through.

During the year, modules including audits and action planning were embedded across services, replacing more manual processes and improving accountability and consistency.

A smarter approach to safety

To strengthen safety, learning and quality across our services, we piloted Nourish Safety, a new tool designed to make incident reporting quicker, simpler and more effective.

Integrated within our digital care planning system, Nourish Safety gives colleagues a simple and consistent way to record incidents, errors and changes in wellbeing, helping ensure important information is captured quickly and acted upon appropriately.

The pilot proved successful, with strong engagement from colleagues, and positive feedback around usability, recording quality and access to information.



Radar and Nourish Safety are helping us work in a more connected, efficient and insight-driven way. By improving access to information and strengthening quality oversight, we're giving colleagues the tools they need to make informed decisions and deliver consistently high-quality support.

Jade Boyd,
Head of Care Systems

radar healthcare

nourish

Workforce Development

We know that strong leadership is essential to delivering great support.

Investing in our future leaders

Through our LEAD programmes, we continue investing in colleagues at every stage of their leadership journey – from aspiring Service Leaders taking their first steps into management, to experienced leaders preparing for more senior roles.

Over the past year, colleagues across England and Scotland have continued to develop their skills through Learn to LEAD, LEAD and LEAD Next Level, building a strong pipeline of future leaders from within our own teams.

LEAD in numbers

Learn to LEAD

A development programme for Support Workers aspiring to become Service Leaders.

128 applications received in June 2025

26 colleagues offered places on the programme

5 colleagues already promoted to Service Leader roles by May 2026

LEAD

3-day immersive programme

Leadership development for operational managers, focused on leadership skills and high-quality service delivery.

4 cohorts delivered

79 colleagues completed the programme

LEAD Next Level

2-day immersive programme

For Service Leaders looking to develop their skills and experience to progress into Regional Manager roles.

1 cohort delivered

10 colleagues completed the programme

Case Study

Building our leadership pipeline

Chris Christie joined Community Integrated Care during the Covid-19 pandemic, looking for a career where he could make a real difference.

After working as a Support Worker for a year, Chris took part in our Learn to LEAD programme, where he gained the confidence to recognise his leadership potential.

"The programme made me realise I knew more than I thought I did. It gave me the confidence to step forward and believe I could actually be a leader," he said.

During the programme, Chris led the mobilisation of a new service in Berwick, successfully supporting people to move into their new homes and helping the service achieve a green quality rating. His achievements led to a Great British Care Award.

He later moved into a Service Leader role, where he has continued to develop high-quality services and support his team's growth. Keen to continue his development, he signed up for LEAD Next Level, which helped him build the strategic skills and confidence needed for senior leadership.

Chris said: "Both programmes have shown me that progression is possible. If you've got the passion and the drive, Community Integrated Care will support you to grow."

He now aspires to become a Regional Manager, demonstrating how investing in leadership development helps us grow our own talent and create clear pathways for colleagues to progress.

Case Study

Making mealtimes safer, happier and more inclusive

For many people, mealtimes are a highlight of the day – a chance to connect, celebrate and enjoy life. For people living with dysphagia and swallowing difficulties, however, mealtimes can also bring significant risks.

Recognising the need for training that reflected the experiences of people with learning disabilities and complex support needs, we developed our own Aspiration, Choking and Dysphagia learning programme.

The training combines clinical best practice with a focus on dignity, educating colleagues to not only reduce risks such as choking and aspiration pneumonia, but also ensure mealtimes remain enjoyable and inclusive.

Developed with support from Nestlé Health Science and dysphagia specialist Andy Cullum - the IDDSI Guy, the programme combines digital learning with practical workshops that build confidence and skills.

As Jacqueline Kimber, Service Leader, reflected: "The training session that we went on today was excellent – 10 out of 10. My big takeaway was how to make food for the people we support look fun and tasty."

By enabling colleagues to create meals that are safe, appetising and enjoyable, the programme is supporting better health outcomes while preserving the joy and connection that mealtimes bring.

Dysphagia training at a glance

5,823 colleagues completed the foundation e-learning

81 intermediate training sessions delivered

752 colleagues achieved full certification

Continuing to GROW

GROW is our learning programme for frontline colleagues, designed to build confidence, skills and capability through flexible, practical learning that fits around busy shifts.

Over the past year, colleagues completed more than 108,000 GROW capabilities, reflecting our continued commitment to learning and development.

As the needs of the people we support continue to evolve, so does GROW. This year, we launched 26 new learning capabilities. Topics included nutrition and hydration foundation, reducing restrictive practices, positive behaviour support for senior leaders, Positive Risk Foundation and resilience and wellbeing.

New Learning Quality Standards

Great learning experiences don't just happen in classrooms. Every day, our colleagues share knowledge, coach others and help teams develop. This year, we introduced new Learning Quality Standards to help ensure those learning experiences are engaging, consistent and effective, wherever they take place.

> The courses are very interesting, informative and provide useful tools to use in practice.
>
> **Deborah, Support Worker**

Conversations with purpose

Meaningful conversations between managers and colleagues play an important role in people feeling supported, valued and able to do their best work.

In June 2025, we launched a refreshed digital You Cans process. This is our colleague development framework, combining regular, purposeful conversations with a digital platform that helps colleagues reflect on their wellbeing, learning and performance.

Since launch, colleagues have completed 17,287 You Cans through our online learning and development platform, Dare to Learn. Feedback has been overwhelmingly positive, with colleagues highlighting the focus on wellbeing and the opportunity to better prepare for conversations.

As one colleague shared: "The wellbeing question is refreshing." Another said: "It helped me feel more prepared and less anxious."

Information Management

By embracing digital innovation and strengthening our information management, we're creating smarter systems, safer services and better support for colleagues and people we support.

Leading our digital future

This year, we welcomed Gerard McGovern as our first Chief Information Officer. This is a new role created to drive our ambitions around technology, systems and data as part of our Best Lives, Bolder strategy.

Gerard brings extensive experience leading digital transformation across charities, healthcare organisations and global non-profits, including senior roles at the Tony Blair Institute, Guide Dogs for the Blind and Great Ormond Street Hospital. He also has a personal connection to our mission through his support of a charity that helps people with learning disabilities into employment.

His appointment reflects our growing focus on using technology and data to make life easier for colleagues, improve decision-making and create more time for what matters most: supporting people to live their best lives.

> Technology should never get in the way; it should make things simpler. I'm committed to working closely with colleagues to understand what they need and to put in place tools that genuinely help, so they can focus on supporting people and changing lives.
>
> **Gerard McGovern, Chief Information Officer**

Exploring the potential of AI

As artificial intelligence (AI) continues to evolve, we're taking a thoughtful approach to understanding how it can benefit colleagues, improve efficiency and strengthen the support we deliver.

This year, we focused on building the foundations for its responsible use. Rather than rushing to adopt new technologies, we developed clear policies, guidance and ethical standards to ensure any future use of AI aligns with our values and supports the delivery of great care.

Our focus is simple: identifying where technology can make life easier for colleagues, improve access to information and create more time to focus on the people we support.

Improving security and resilience

People trust us with highly sensitive personal information and protecting that information remains a fundamental responsibility.

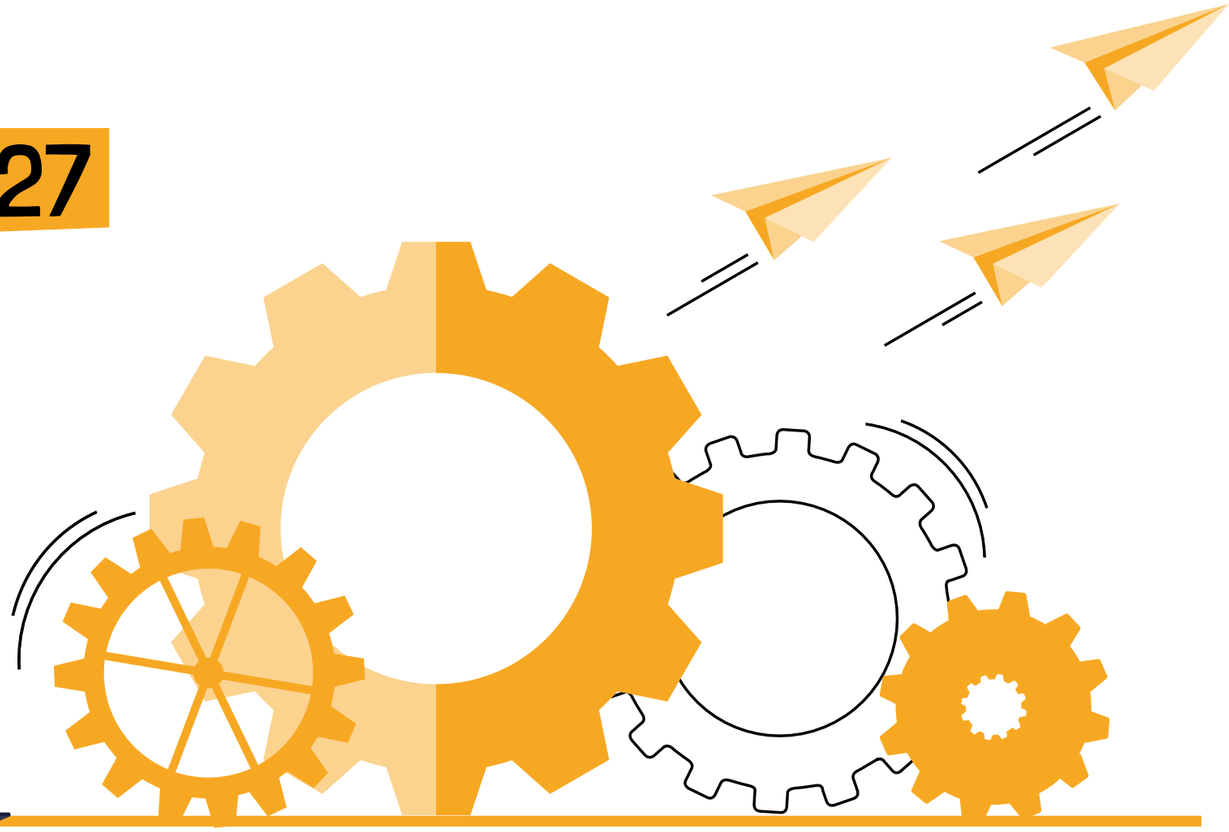
We continued to strengthen our approach to information security and cybersecurity, ensuring that the systems and data we rely on remain safe, secure, and available when needed.

As cyber threats continue to evolve, we've maintained a proactive approach, regularly reviewing our systems, processes and safeguards, while continuing to build awareness and good practice across the charity.

Plans for 2026/27

The launch of Best Lives, Bolder marks the beginning of an exciting new chapter for our charity. Over the coming year, we'll continue turning ambitions into action, building on the foundations we've put in place and creating even more opportunities for people to lead great lives.





Understanding our impact

We want to get even better at understanding the difference our support makes. Through our Best Life Journey (formally known as outcomes framework), colleagues will have more meaningful conversations with the people we support about what's important to them. New developments in Nourish will help us capture not only the outcomes people achieve, but their progress along the way.



Growing where we're needed most

More people need the right support, in the right place. In Complex Care, we'll work with partners to support more people with learning disabilities and autistic people to move from inpatient settings into homes of their own. We'll also develop more specialist homes for people with the most complex needs.

Support for children and young people will continue to grow too. Over the next year, we'll create around 10 new sustainable homes, helping more young people stay close to their families and communities. We'll also develop new ways to support young people as they move into adult services, giving them greater stability, independence and opportunities to thrive.

We'll keep working with local authorities, the NHS and housing partners to design services around people's individual needs and aspirations. We'll also look for opportunities to grow with organisations that share our values, helping us reach more people and create more opportunities in local communities.

Smarter systems, better support

Technology will play an important role in enabling colleagues to deliver great support. Following successful early adoption in our Support Services, Sona will be introduced to operational colleagues as part of a wider rollout across the charity. Radar will continue to develop as our central assurance platform, providing a single view of functional, operational and strategic risks across our charity. By expanding audits, checklists and event reporting within the system, we will strengthen our ability to identify trends, gain actionable insights and respond promptly to emerging risks and opportunities.

We'll also introduce Camascope, a new electronic medication management system that integrates with Nourish, giving colleagues a single digital platform for care records and medication management.

The next phase of Ingle will make technology enabled care more accessible, intuitive and personalised. A refreshed platform and new digital tools will mean that we can offer more flexible support, combining technology with human care to support people to live safely and independently in their own homes. We'll begin testing these developments in 2026, before introducing them more widely across the charity.



Investing in our people

None of this happens without great people. That's why we'll keep investing in our colleagues through leadership development, learning and workforce planning. Over the coming year, we'll roll out our refreshed You Can process to salaried colleagues, launch our new Career Pathways programme and deliver Tier 1 and 2 Oliver McGowan training to enhance support for people with learning disabilities and autistic people. We'll also refresh our approach to equity, diversity and inclusion, while embedding new ways of working through commissioned hours and the rollout of Sona.

Building a sustainable future

Building a strong and sustainable charity is essential if we're to deliver on our ambitions. We'll continue working with commissioners to ensure contracts reflect the true cost of delivering high-quality care, carefully managing overhead costs and investing our resources wisely so we can keep investing in our people, our services and the communities we support. Achieving ISO 27001, the international standard for information security, will help us protect information more securely, giving colleagues, partners and the people we support confidence that their data is safe.

Best Lives, Bolder is more than a strategy – it's our commitment to creating a future where more people can live with greater independence, choice and opportunity. The foundations are in place, and we're excited about what comes next.

Strategic Report

Financial Review

The Charity Group ("the Group") recorded total income for the year of £216.2m (2025: £198.2m), representing an increase of 9.0% on the previous year. Total expenditure for the Group increased by 10.3% to £216.9m (2025: £196.4m) to give a deficit for the year of £0.8m before investment gains. This highlights the significant financial pressures the Group faces. After investment gains for the year of £0.8m, the Group recorded net income for the year of £28k.

Cash has dropped significantly in the year, partly because of the acquisition of ARC-HD Services (Arc) but also impacted by unfavourable working capital movements and significant capital investment.

As part of the Group's investment strategy, surplus funds have been invested using an investment partner, Cazenove. Using a blend of short notice period money market investments and a longer-term investment in a Sustainable Multi-Asset Fund, investments have earned a return of £0.6m in capital and income.

The Group segments its charitable activities by operating division and a summary of the £28k net income for the year ended 31 March 2026 is presented below. Excluding the non-charitable activities noted above, the Group made a deficit of £1.4m on operational activities.

	Income	Operational staff costs	Direct costs	Support costs	Net income/ (expenditure)
Supported living	174,547	141,322	8,017	26,932	(1,724)
Complex care	34,076	27,776	1,006	5,157	87
Extra care	5,192	4,363	151	786	(108)
Domiciliary care	922	835	74	140	(127)
Grants, donations and fundraising	279				279
Other trading activities	492	124	72	141	155
Net expenditure before investment income and gains	215,507	174,420	9,370	33,156	(1,438)
Investment income and gains	1,468				1,468
Net income	216,975	174,419	9,369	33,155	28

Reserves policy

The Group holds reserves to ensure it continues to be sustainable, can meet its obligations to its customers and colleagues (including factoring in potential lost contracts or income streams) and to support its investments in future plans.

There is a formal reserves policy which is reviewed annually. The Board of Trustees has set a target free-reserves range of £8-12m.

In setting our reserves target, we have considered the following;

- Our core business risks, for example a significant and sustained reduction in income, an increase in voids and agency costs, and a failure to receive full inflationary increases on our fees.
- Our duties in relation to managing our properties / estate regardless of whether we are receiving income or rents for these properties.
- Other 'events' that could result in material, uninsured financial outlay (e.g. stock market recession, cyber-attack, regulatory fines).

As at 31 March 2026, Group reserves had remained static at £39.9m (2025: £39.9m). Within this balance are restricted reserves of £3.9m (2025: £3.6m) and designated reserves of £0.9m. £2.7m of the restricted reserves relates to a mixture of freehold and leasehold land and buildings donated to the charity by several local authorities and public bodies. Disposal of these properties is subject to the approval of the donating authority.

The Group's free reserves as at 31 March 2026 stood at £18.4m (2025: £23.2m) as shown below:

Total funds per balance sheet	39,946
Less restricted funds	(3,865)
Less designated funds	(784)
Unrestricted funds	35,297
Less tangible fixed assets not covered by capital grants	(16,861)
Less unfunded future commitments	-
Free reserves	18,436

The Board is satisfied with the size of the reserves and the structure of the balance sheet. It remains committed to the reserves policy and will look to maintain the charity's reserves in line with the growth of the business.

Investment policy

The charity has the power to make investments which the Board deems to be appropriate in meeting its charitable objectives. The Finance, Information Management and Technology Committee ensure that procedures and safeguards are in place to make sure that the charity's resources are managed appropriately, are invested in accordance with its charitable purpose and that the return from assets and capital employed meets the expectations and approval of the Board.

As at 31 March 2026, the charity had £11m (2025: £11m) invested in an ethical investment fund, and £11m (2025: £11m) in money market funds and short-term deposit accounts using Cazenove as its investment manager. The Board's objective for the investment portfolio is a combination of capital growth and investment income. The target return on investment is inflation plus 4%. This compares to actual returns for the year at 9.4%.

The Board regularly reviews its investment strategy to ensure an appropriate balance is maintained between the charity's short-term working capital requirements and achieving longer-term return on investments. Our investment policy is in line with the latest Charity Commission guidance. Charity trustees have discretion to choose what investment approach is in the best interests of the charity, provided it furthers the charity's purposes.

The Group also holds investments through an endowment fund within its subsidiary, Age Exchange, which is reviewed throughout the year by its trustees. As at 31 March 2026, the investment held in Age Exchange was valued at £121k (2025: £111k).

STRATEGIC REPORT

Cash flow

Net cash inflows from operating activities declined to £1.0m (2025: £7.2m) driven by unfavourable working capital movements, with a net outflow from investing activities of £8.2m (2025: £2.1m outflow), largely driven by the acquisition of Arc (net outflow £6.8m). Cash balances as of 31 March 2026 decreased to £2.2m (2025: £9.6m). However, there are significant funds held in investments which are accessible, being placed in short-term cash investments of £10.5m (2025: £11.4m) and long-term investments in stocks and shares of £11m (2025: £11m).

Long term borrowing

Secured loans of £0.2m (2025: £0.2m) relate to bank loans held by the subsidiary charity, Age Exchange.

Pension liabilities

The charity is obliged under FRS 102 to provide for its share of any reported pension deficit at the balance sheet date from those defined benefit schemes of which it is a member. The charity operates two defined benefit pension schemes, the CARE pension scheme (CARE) and the North-East Scotland Pension Fund (NESPF). The charity's share of the NESPF is in surplus and is not included in the financial statements while the CARE scheme is in deficit and is included in creditors. Further details are included in note 21 (pages 86-88).

Subsidiary undertakings

The charity has four active subsidiary undertakings, namely Person Centred Housing (PCH), Age Exchange (AE), ARC-HD Services Limited (Arc) and Inspire Partnership Through Life (Inspire).

PCH, AE and Inspire are companies limited by guarantee, with Community Integrated Care being the sole member whilst Arc is a company limited by shares with Community Integrated Care being the sole shareholder.

Arc was acquired in the year for £6.93m to expand the Group's care offering to adolescents. Goodwill of £3.5m was generated as part of the acquisition reflecting the expected benefit to the Group over a 10-year period. Arc, which made a pre-tax loss of £80k, runs care homes for children and adolescents with mental health issues.

PCH holds freehold property for the purpose of providing residential housing accommodation for people with mental health and learning difficulties. PCH made a pre-tax profit of £13k in the year.

AE uses the power of art, creativity and social connection to empower and support disabled people and carers nationally. AE made a deficit of £187k for the year.

Inspire is a registered charity which supports people with learning disabilities and additional support needs, including autism, across the North-East of Scotland. Community Integrated Care acquired the undertakings on 31 July 2023, and the assets were immediately hived up on 1 August 2023. Since this date, the activities of Inspire have been transferred to Community Integrated Care. There are now no ongoing activities in Inspire and the entity will be wound up when possible.

The charity also has two dormant subsidiary undertakings, namely Inspirit Care and Access Community Services. Details on all subsidiary undertakings can be found in note 11 (page 81).

Related parties and interests

Details of related party transactions and interests in other Group companies are set out in note 22 (page 89).

Funds held on behalf of residents

The charity has responsibility for residents' personal monies, totalling £7.5m as at 31 March 2026 (2025: £7.6m) but does not have beneficial ownership. Therefore, these funds, which are held as cash by banks other than the charity's principal banker, are excluded from the financial statements.

Trustee indemnity insurance

The Board has the benefit of trustee indemnity insurance cover of £10m, which is authorised in the Articles of Association. This insurance was in force during the year ending 31 March 2026 and remains in force in relation to certain losses and liabilities, which the trustees may incur to third parties while acting as a trustee (director) of the charity or of any subsidiary undertaking.

Fundraising policy

The charity's fundraising activity is largely represented by in-house events, legacies, corporate fundraising with local companies and national partners and gifts from trusts and foundations. It does not currently use professional fundraisers or commercial partners to help it deliver its work. The charity complies with current regulations and best practice set out by regulatory and professional membership bodies – the Fundraising Regulator, the Institute of Fundraising, the Scottish Charity Regulator (OSCR) and the Scottish Council for Voluntary Organisations (SCVO).

Due to the nature and logistics of delivering fundraising across multiple sites, there is a recognised risk of compliance breaches in relation to fundraising. These risks are managed and minimised through robust compliance policies, with a focus on training and inductions for new starters, alongside regular quality checks and audits. It engages proactively and works with the Fundraising Regulator and other professional bodies to ensure that any concerns raised are addressed as a priority.

The charity employs a code of conduct to protect vulnerable people, which all fundraisers must adhere to, and has published its Adults in Vulnerable Circumstances Policy to ensure all staff have full guidance in this area. The charity's registration with the Fundraising Regulator and commitment to following, reviewing, and consulting on the Code of Fundraising Practice includes safeguarding its supporters' interests. The charity did not receive any complaints relating to its fundraising activities in either the current or previous financial years.



Risk Management

Our Risk Management Framework states the following:

Our risk aspiration

We want to be risk intelligent; where risk management is fully integrated into our decision making and business processes, enabling us to deliver high-quality services, be innovative and enterprising, to achieve best value and to continuously improve.

Our risk culture

We want to continue to embed our risk culture and our approach to managing uncertainty. This will help us make the most of opportunities and maximise potential benefits, rather than focusing solely on minimising potential threats.

We know that a risk-intelligent organisation does not seek to eliminate risk, or even to minimise it in all cases. Instead, it seeks to manage risk exposure across all parts of the organisation, so that, at any given time, it is managing just enough of the right kind of risk to effectively pursue its goals and objectives.

To continue to be successful, we must recognise that risk-taking is not only inevitable but necessary. We advocate proactive risk management throughout the Community Integrated Care Group of Companies. This includes an embedded and effective Speak Out process and internal audit assurance reviews completed by RSM, our internal auditors.

Key strategic risks will be monitored at the highest level, but we will also be continuously reviewing the effectiveness of our risk management processes, responding positively to challenge and learning from mistakes.

A risk intelligent organisation

Risk management is embedded into the core processes of our charity, recognising uncertainty as inevitable and focusing on prevention, preparedness, and resilience to enhance quality and organisational agility. It promotes a consistent, charity-wide approach – balancing opportunities and risks, encouraging informed risk-taking, strengthening controls where possible, and considering the combined impact of multiple risks through a shared risk language.

Our risk approach

We will support our organisation to be risk intelligent by ensuring that:

- everyone understands our approach to risk, its values, appetite and processes
- colleagues have the necessary knowledge and tools to enable them to make risk-based decisions and manage risks appropriately and effectively in their day-to-day activities
- we adopt and apply our risk management approach consistently across all business activities from strategic planning to day-to-day operational service delivery
- we are all comfortable acknowledging and talking openly about risk and that we develop a common risk vocabulary that promotes shared understanding
- we all understand and promote the value that effective risk management can bring to the organisation
- we all take personal responsibility and recognise when we need to involve others
- we create a safe environment for individuals to constructively challenge others in respect of risk, including those in authority, and we respond positively, and
- we are a learning organisation, continuously seeking to improve our collective understanding of risk management and learning from our mistakes.

The principal risks the charity actively monitors and manages and the respective risk appetite statements:

Principal Risk 1: **We do not comply with regulatory, statutory and contractual standards of quality and safety**	We have a **minimalist** risk appetite in relation to risks to our compliance with regulatory and statutory standards of quality and safety, with low tolerance for uncertainty. We will only accept risks in this area if they are essential and with limited possibility/extent of failure.
Principal Risk 2: **We do not deliver services safely and responsively to meet the needs of people we support**	In relation to the quality and safety of our services, we are **cautious** and prefer safe delivery, taking a measured approach to any associated risk, with a limited tolerance for uncertainty.
Principal Risk 3: **We do not deliver services inclusively that are co-produced with people we support guiding care, supporting learning and influencing change**	We will take a **flexible** approach, taking strongly justified risks in relation to our delivery of services inclusively, that are co-produced with people we support to guide care and support, support learning and influence change. We prefer to avoid compromising on the delivery of this objective with the achievement of other objectives.
Principal Risk 4: **We over-prioritise growth at the expense of culture, quality and outcomes**	We are **cautious** in relation to the risks in delivering change aligned to our strategy on time and to budget, with a focus on benefits achieved and ensuring no significant adverse impacts to the quality of our services and the outcomes for the people we support.
Principal Risk 5: **We do not effectively align our strategic partnerships to our strategic objectives and outcomes**	We are **cautious** in our approach to the alignment of our strategic partnerships with our strategic aims – whilst we expect some uncertainty, we prefer options that have a low degree of inherent risk.
Principal Risk 6: **We do not remain agile and adapt our services to meet changing environmental, sector and societal demands**	In terms of ensuring our services are agile and can adapt to environmental, societal and sector demands, we are **open** to innovation, embrace new ideas and are tolerant of uncertainty. We will consider all potential delivery options and are willing to pursue those with the greatest potential business benefits.
Principal Risk 7: **We do not deliver our financial plans, resulting in an unsustainable financial position**	We are **flexible** in relation to risks associated with financial management and sustainability. We aim to balance the need to invest for the future whilst maintaining a minimum level of free reserves in line with policy.
Principal Risk 8: **We do not monitor and manage our reputational risk**	We recognise that our influence is determined by the trust that is placed in our organisation, and therefore we have a **minimalist** risk appetite in relation to managing our reputational risk, having limited tolerance to risks in relation to our compliance with the law and UK Charity Commission requirements.

Principal Risk 9: **We are not a credible organisation to engage with**	We are **cautious** in our approach to managing the risk of negative press, expecting a degree of uncertainty, and prefer safe options in management and delivery.
Principal Risk 10: **We do not have the capacity, appetite, skills or knowledge to achieve our strategic aims**	We will maintain well-established partner relationships, and are **open**, eager to be innovative and accept uncertainty in relation to strengthening and widening our partnerships and engaging in research and innovation.
Principal Risk 11: **We do not create the right environment where our people can be, do and feel their best**	We are **cautious** in our approach to creating and maintaining a culture that enables colleagues to thrive, acknowledging uncertainty and favouring tried and tested approaches that carry a low level of inherent risk.
Principal Risk 12: **We do not have effective workforce strategies, to ensure we have the right people doing the right things at the right time**	We are also **cautious** in the way we implement workforce resourcing strategies, ensuring we have the right systems and processes in place to manage the recruitment, retention, performance and representation of our workforce.
Principal Risk 13: **We do not use technology and other tools and resources to deliver innovation and continuous improvement**	We are **flexible** in our approach to identifying and implementing tools and technology as an enabler for our workforce strategy, expecting uncertainty and the need to manage risks, but willing to consider all delivery options.

Planning for the unexpected

Providing reliable support means being prepared for the unexpected.

Since 2020, Community Integrated Care has developed strong business continuity plans across its services, helping teams respond effectively to disruption and ensuring people continue to receive safe, high-quality support.

Over the past year, we have taken the next step by developing a new Business Continuity Management Framework, bringing together existing plans, processes and responsibilities into a more joined-up approach across the organisation.

The framework is helping ensure that everyone responds consistently during periods of disruption, while improving oversight, reducing gaps and strengthening our ability to recover quickly when challenges arise.

This work builds on our established approach to service continuity and information security, including our ongoing work towards ISO 27001 (information security) standards.

Implementation will continue throughout 2026, with new guidance, training and resources being introduced in phases across the charity. Once fully embedded, the framework will help increase organisational resilience, improve recovery times and provide greater assurance for the people we support, our colleagues and our partners.

Going Concern and Statutory Statements

Going Concern

Despite the sector continuing to be underfunded, the Group maintained its investment in its frontline workforce, improving pay, rewards and wellbeing, and was in surplus for the year.

The charity continues to navigate positively through sector-wide challenges, including the discrepancy between funded average hourly rates and the cost to deliver care. While improvements have been made in the year, there is still a high reliance on more expensive agency staff, with general high levels of inflation and cost-of-living challenges still impacting the trading position. Despite these challenges, the Group has a strong liquidity position and has been able to invest surplus cash in the investment market, gaining favourable returns.

To consider the appropriateness of the going concern basis, forecasts have been prepared to 31 March 2027. Forecast-free reserves are planned to be £15.4m with significant capital investment planned over the coming year.

With a forecast net cash position of £10.2m as at 31 March 2026 and a forecast that the Group will continue to hold a strong liquidity position, the Board is confident that there is adequate resources to continue operational activities for at least 12 months from the date of this report. The trustees consider there to be no material uncertainties over the charity's ability to continue as a going concern.

Public Benefit

The Board has considered the Charity Commission's guidance on public benefit by reviewing the charity's activities over the year. It can demonstrate that the services provided offer a clear and identifiable benefit, align with the charity's aims and serve the public or a section of it. The Board of Trustees is satisfied that the charity meets the public benefit requirements, delivering tangible support to a wide range of people, including vulnerable adults and those with learning disabilities, mental health conditions, autism or physical disabilities.



Other Information

Structure, Governance and Management

Board of Trustees ("the Board")

For the purposes of the Companies Act 2006, the trustees are also the directors of the charity. The Board, which consists of up to 15 trustees, including the Chair, Deputy Chair and a Senior Independent Trustee, brings the expertise, experience and diversity necessary to meet its legal obligations, safeguard the charity's assets, provide leadership and strategic direction, and support the Executive Team in their day-to-day management of the charity.

A trustee skills matrix is maintained by the Company Secretary and development opportunities are reviewed on a regular basis to ensure the Board continues to meet the changing needs and demands of the charity.

An external governance review was commissioned in September 2024 in accordance with the recommendations of the Charity Governance Code. It concluded that the Board was working effectively, and the Board agreed to implement its recommendations in full. In the year, the Board has undertaken a performance evaluation of its effectiveness and of its Chair. This comprised of a trustee survey, 1:1 conversations between the Chair and trustees, and 1:1 conversations between the Senior Independent Trustee and trustees and the Chief Officer's Group. Its goals were to reaffirm that the governance arrangements were fit for purpose against the changing social care and charity landscape and that they remained consistent with the charity's aims and objectives.

Trustees are appointed through external advertisement and may serve up to three three-year terms, with a maximum tenure of nine years before retirement or re-election. New trustees undertake an induction programme that includes service visits, a presentation from the senior management team, and access to an electronic reading room and trustee handbook. These resources provide an overview of the charity and key information on its constitution, governance and trustee roles and responsibilities. Trustees are not remunerated but are reimbursed for reasonable out-of-pocket expenses incurred while attending Board meetings, in line with the trustee expenses policy.

The Board meets at least four times a year to monitor performance against strategy, supported by a comprehensive suite of documents through which the charity meets its obligations to the Charities Commission and OSCR, satisfies the requirements of the Charities Act and company law, and delivers its underlying objectives and responsibilities stated within its Memorandum and Articles of Association.

While the Board retains individual and collective responsibility for ensuring compliance and Board effectiveness, it delegates elements of risk management and gains further assurance through a scheme of delegation and the work of Sub-Committees. Each Sub-Committee operates under written terms of reference, reviewed and approved annually.

At the February 2025 Board meeting, Mandy Wearne, previously Acting Chair, was confirmed as the permanent Chair of the Board.

The charity follows the Charity Corporate Governance Code, adhering to its eight principles, as well as the five core principles of the Scottish Governance Code, as detailed below:

England	Scotland	Activities
Foundation principle	Board behaviour	Trustees take responsibility for, and invest the necessary time and care in, understanding the charity, their responsibilities and legal duties.
Organisational purpose	Organisational purpose	The Board is clear about the charity's aims and how these benefit all or part of the public. It ensures that activity is targeted at achieving those aims both in the short and long term.
Leadership	Leadership	The charity is headed by an effective Board that provides strategic leadership in line with the charity's purpose and values.
Decision-making	Control	The Board makes effective decisions that best serve the charity's purposes. Trustees take personal responsibility for carefully considering each decision and working to reach agreement.
Managing resources and risks	Control	The Board takes responsibility for stewarding, developing and allocating resources. The Board identifies the risk to achieving the charity's aims and agrees how to navigate them. The Board seeks assurance that risks are properly managed.
Board effectiveness	Effectiveness	The Board works well together using an appropriate balance of skills, experience, backgrounds and knowledge. It reviews its performance on a regular cycle and takes steps to improve.
Equity, diversity and inclusion		The Board has a clear, agreed and effective approach to supporting equity, diversity and inclusion throughout the organisation including in its own practice.
Ethics and culture		The Board has agreed the standards and values which shape the charity's behaviours and culture. This includes being open about how the charity operates and responding thoughtfully to feedback.

Sub-Committees

The Board of Trustees operates several Sub-Committees to support and deliver the organisation's strategic priorities through detailed understanding and assurance on specific areas of delegated risk and compliance. The following committees have been operational in the period and meet quarterly. An outline of the terms of reference for each is noted below:

The Audit and Risk Committee has three primary areas of responsibility: ensuring the accuracy of external financial reporting, including the relationship with external auditors; the appointment and oversight of internal auditors; oversight of the risk and control framework; and oversight of environmental, social and governance matters. The committee also has responsibility for oversight of environmental, social and governance matters affecting the charity.

The Quality and Standards Committee acts as an oversight committee in connection with the regulatory compliance and delivery of care and support services and takes assurance that the charity is well-led, with effective systems and processes in place to comply with health and social care legislation and best practice. The committee reviews key performance indicators, receives operational reports and monitors the complaints process and feedback from the people supported, their families and staff, to ensure individuals lead rewarding lives and achieve the best possible outcomes.

The Finance, Information Management and Technology Committee ensures that it has appropriate oversight of the charity's financial strategy, with particular focus on financial sustainability, growth and productivity improvement plans. Its role is to provide guidance in the development of plans, scrutinising and, where applicable, approving on behalf of, or recommending the adoption of, to the Board. The committee also ensures it has appropriate oversight of the strategic plans related to information management and technology as agreed by the Board. This committee has further oversight through the Data Protection Officer's report and summarised risk register.

The Remuneration and Nominations Committee is primarily responsible for ensuring good practices are in place in relation to all relevant legislative and regulatory requirements of the Board by establishing, amending and monitoring the corporate governance processes and practices of the organisation. The committee is responsible for the appointment, performance evaluation, and development of the Board of Trustees and the Executive Team. It holds delegated authority to determine the remuneration of the Chief Executive and Executive Team, and to approve and monitor systems for their appraisal.

The Workforce Committee scrutinises organisational development and workforce strategies and recommends approval to the Board. It is responsible for taking assurance that core human resource policies are regularly reviewed and are compliant with appropriate legislation/ regulatory requirements including the CQC's Well-Led Framework, the Care Inspectorate's National Care Standards and the Scottish Social Services Council Fit to Practice Framework. Workforce strategies include those for reward, pay and recognition and the committee takes assurance that arrangements are in place to manage the workforce against agreed KPIs and that there are appropriate training, engagement and feedback from staff.

Advisory groups

The Board has the power to establish ad-hoc working groups and advisory boards as and when required, utilising both internal and external professionals as necessary.

Executive management structure

The Chief Executive Officer is authorised to manage the charity on a day-to-day basis under a written scheme of delegation from the Board, which is reviewed annually. The Chief Executive Officer has a Chief Officer's Group and an Executive Team, which is responsible for the delivery of the strategic plan, and it meets formally monthly to review the KPIs for the organisation and to keep abreast of developments in the organisation generally. The Executive Team brings together the most senior managers from Operations and Support Services to further develop ownership and delivery of the strategic plan.

Workforce

As at 31 March 2026, the charity had a workforce headcount of 6,684.

Having a deep understanding of our workforce is crucial in creating an inclusive and supportive environment, where diversity is valued, unique characteristics are celebrated and everyone feels able to bring their true selves to work.

This year, our Colleague Inclusion Networks have played an important role in enhancing our inclusive culture, informing policy development, and bringing forward key topics for discussion. They have also supported organisational learning by facilitating knowledge-sharing opportunities, including guest speakers, to broaden understanding across the charity.

Having dedicated, passionate colleagues is essential to delivering the highest quality care – and for the people we support, being surrounded by a consistent, trusted team is crucial to living the best life possible.

GameChangers, Community Integrated Care's colleague forum, brings together representatives from across the charity to share the views of our workforce on the issues that matter most. They also provide valuable feedback and advice to our Executive Team and Senior Leadership Team on a range of projects and initiatives.

Our GameChangers have provided support and feedback on a wide range of business-critical projects, including:

- the launch of new systems and approaches
- our Wellbeing Hub
- matters relating to changing employment legislation.

In the year ahead, there will be a review of GameChangers to ensure its place as a well-known, respected and utilised part of our colleague voice efforts.

In an ever-changing sector, we're committed to supporting our leaders to gain new insights, share best practice and harness valuable skills from across our workforce. See page 37 to learn more about our LEAD programmes.

Community Integrated Care has a defined Internal Communication and Engagement strategy, which includes a clear communications cycle framework, aimed at keeping our workforce informed, engaged and inspired.

This framework sets out our annual communications activity and the channels used to deliver this, on a daily, weekly, monthly, quarterly and annual basis.

The key channels featured within this are:

- Viva Engage – our internal social network
- News Roundup – weekly round-up
- Click – our internal intranet platform
- Weekly Manager's Digest – a weekly communication focused on the topics that managers need to do, know and share each week
- All-Company Webinar – monthly virtual session for all colleagues hosted by Executive Team members (on a rotating basis)
- Support Services Huddle – monthly virtual session for all support services colleagues (hosted by Support Services Senior Leadership Team members)
- Colleague Inclusion Networks – monthly meetings of our LGBTQIA+, BAME, Disability and Neurodiversity, Women and Men's member networks
- Regional GameChanger meetings – monthly local meetings of our employee forum members (hosted by Managing Directors)
- National GameChanger meetings – quarterly meetings of our national employee forum members (hosted by Chief Executive Officer, Chief Operating Officer and Director of People).

Messages and content across these channels include updates, news, stories and information on everything ranging from our Best Lives, Bolder strategy and our key projects and initiatives to day-to-day activity, developments and achievements across the charity.

All channels provide opportunities for two-way dialogue, discussion and debate with colleagues, to ensure we have a strong employee voice to support senior leaders in their decision-making.

Reference and Administration

Board of Trustees:

Mandy Wearne – Chair of the Board of Trustees
Shaun Gallagher – Senior Independent Trustee
Teresa Fenech – Deputy Chair
Nigel Lemmon
Amanda de Ryk
Keith Rhodes
Wallace Dobbin
Sue Tunmore
Janet Ryan
Jonathan Firth Akehurst
Dinesh Mangaru
Ryan Roberts
Imogen Shillito
Kathryn Marsden (appointed 8 October 2025)

Company Secretary:

Patricia King (formerly Doran)

Chief Executive Officer:

James Kane

Charity and Company Registrations:

England and Wales: 519996
Scotland: SC039671
Company Registration Number: 02225727

Registered Office Address:

Community Integrated Care
2 Old Market Court
Miners Way
Widnes
Cheshire
WA8 7SP

Auditors:

MHA
2 London Wall Place
London
EC2Y 5AU

Internal Auditors:

RSM Risk Assurance Services LLP
Festival Way
Festival Park
Stoke-on-Trent
ST1 5BB

Solicitors:

Weightmans LLP
100 Old Hall Street
Liverpool
L3 9QJ

Investment Managers:

Cazenove Capital Management
2 London Wall Place
London
EC2Y 5AU

Streamline Energy and Carbon Reporting (SECR)

Community Integrated Care takes its responsibilities to the wider environment seriously and we recognise it is important that we focus on both how to monitor and report but also improve our environmental impact.

Under Statutory Instrument (SI 2018/1155) and the Environmental Reporting Guidelines, the charity is required to report on greenhouse gas emissions and energy consumption. In discharging duties under this and the Government's Energy Saving Opportunity Scheme, the charity engaged external expertise to review the portfolio of operating sites, calculate energy usage and provide actionable feedback on how to reduce the associated carbon footprint.

The reported carbon emissions have been calculated following the guidance in the UK Government's Environmental Reporting Guidelines, 2019, and the methodology outlined in The GHG Protocol Corporate Accounting and Reporting Standard (revised edition). Carbon Emission factors have been obtained from the UK Government's GHG Conversion Factors for Company Reporting. The baseline figures reported below include Older Peoples Services which the Charity has now divested.

An 'operational control' methodology has been adopted to outline the scope of carbon emissions reporting for Community Integrated Care. Operational control refers to the ability of an organisation to direct the activities of a facility or operation. In the context of greenhouse gas (GHG) reporting, a company is considered to have operational control over a facility, if it has the authority to introduce and implement operating policies at that facility, regardless of ownership. This means the organisation is responsible for the GHG emissions from the 'operations it controls'.

Scope 3 emissions reported below comprise business travel in employee-owned or rental vehicles where the charity is responsible for the associated fuel costs.

The charity's energy and fuel usage were calculated as follows:

	Current year 2025/26 (kWh)	Previous year 2024/25 (kWh)	SECR baseline 2018/19 (kWh)	Variance to baseline %
Scope 1 energy consumption	3,706,093	3,776,127	15,607,907	(76)
Scope 2 energy consumption	1,446,249	1.574,974	5,160,189	(72)
Scope 3 energy consumption	1,361,230	1.225,113	0	
Total energy consumption	**6,513,572**	**6,576,214**	**20,768,096**	**(69)**

Community Integrated Care 's carbon emissions, using a location-based approach to calculating emissions, were 1,269.968 tCO_2e for 2025-26, this is 3% lower than in 2024/25.

These include the emissions associated with electricity, gas and travel in company vehicles.

Carbon emission (tCo_2e)				
	Current year 2025/26	**Previous year 2024/25**	**Secr baseline 2018/19**	**Variance to baseline %**
Scope 1 – direct emissions from the operation of owned and controlled facilities and equipment				
Stationary combustion	671	687	2,896	(76)
Mobile combustion	10	4		
Scope 2 – indirect emissions from the production of purchased energy				
Location based	256	326	1,461	(82)
Market based	609	625	1,078	(44)
Scope 3 – indirect emissions from the value chain				
Business travel only (employee owned or rental vehicles)	333	297	0	
Total carbon – location based (tCo_2)	1,270	1,315	4,357	(71)
Total carbon – market based (tCo_2)	1,623	1,613	3,974	(59)

Intensity ratio				
	Current year 2025/26	**Previous year 2024/25**	**Secr baseline 2018/19**	**Variance to baseline %**
TCo_2e/turnover £m	6.0	6.8	33.8	(82)

The charity continues to look for cost effective ways of reducing its carbon footprint and is committed as part of the Best Lives, Bolder strategy to reduce carbon emissions. During the year, the charity has:

- had new, more efficient Sedbuk Rated A boilers installed at six properties
- engaged in an ongoing project at a property to include new efficient heating system and more efficient lighting
- submitted an action plan to replace three boilers, replacing CFL bulbs with LED equivalents and upgrades to more efficient lighting.

Trustees' Statement

Statement by the trustees in performance of their statutory duties in accordance with s172(1) of the Companies Act 2006

The trustees consider, both individually and collectively, that in the decisions taken during the year ended 31 March 2026, they have acted in good faith and in a way most likely to promote the success of the charity for the benefit of its members as a whole. In doing so, they have had due regard to the stakeholders and matters set out in section 172(1)(a–f) of the Act.

This is reflected in the strategic plan and the work under way to refresh it through Best Lives, Bolder, as referred to in this report:

- The plan is designed to deliver sustainable, long-term benefits for the charity and the people we support, helping more people to live independent, connected and fulfilling lives. Through our Best Lives, Bolder strategy, we are committed to delivering excellent, personalised support that champions choice, voice and influence, while helping to address the inequalities and barriers that many people with support needs continue to face. Our strategic ambitions build on the principles of the Power of Three, recognising that our greatest impact is achieved when we create positive outcomes for the people we support, our colleagues and the communities where we work.
- Colleagues are fundamental to everything the charity does and to providing the best quality care and support to the people we support. We aim to be a responsible employer in our approach to pay, benefits and career development, recognising that when our colleagues thrive, so do the people we support. The health, safety and wellbeing of our colleagues remains a key consideration in the way we operate. Throughout the year, the charity continued to invest in colleague wellbeing, recognition, learning and development, and workforce initiatives that support flexibility, engagement and career progression. We also continued to listen to colleagues through engagement activities and feedback mechanisms, ensuring their experiences and ideas help shape the future direction of the organisation.
- As a charity regulated by the Care Quality Commission in England and the Care Inspectorate in Scotland, there is a duty to provide care services that are safe, effective, caring, responsive and well-led. The trustees, in their decision making, consider not only regulatory commitments but also what more can be done to improve the quality of services and lives of the people supported.
- The charity aims to act responsibly and fairly in dealing with suppliers by creating strategic relationships and operating fair payment principles, as well as open and transparent co-operation with regulators, all of whom are integral to the successful delivery of the strategic plan. We value all our suppliers and have annual contracts and quarterly service review meetings with our key suppliers.
- As trustees are custodians of the charity, the strategic plan is intended to secure a robust and sustainable organisation that will continue to be able to fulfil its purpose for many years to come. The impact upon decision-making of this aim is clearly delivered through the Board and Sub-Committee structure, which has appropriate oversight of the both the investment and reserves policies. It is the intention of the trustees to act responsibly and ensure that the charity is managed in a responsible and sustainable manner, maintaining high standards of governance and business conduct. This is supported through effective oversight, a robust approach to risk management, regular review of the Board's risk appetite, and the implementation of appropriate controls and measures to ensure compliance and support informed decision-making.
- When acquiring Arc, the charity engaged with all stakeholders to support a smooth transition of services. Stakeholders included the people supported, their families and employees. The charity will benefit from the additional surplus that the new services will generate.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Community Integrated Care for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year, giving a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure account, of the Group over 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 judgments 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
- give due consideration to guidance published by the Charity Commission, the Office of the Scottish Charity Regulator (OSCR) on the operation of the public benefit requirement, and, where relevant, the regulatory and inspection framework of Ofsted in relation to the subsidiary's children's social care activities
- 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 adequate accounting records that 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 and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to Disclosure of Information to Auditors

In so far as the trustees are aware at the time of approving the Trustees' Annual Report:

- there is no relevant information, being information needed by the auditor in connection with preparing the report, of which the Group's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the Group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

A resolution to reappoint MHA as auditors will be proposed at the Board meeting to be held on 30 September 2026.

The Trustees' Annual Report of Community Integrated Care was approved by the Board of Community Integrated Care and signed on their behalf by:



Mandy Wearne

Chair of the Board of Trustees

Date: 30th September 2026

Independent Auditor's Report

to the Members of Community Integrated Care

Opinion

We have audited the financial statements of Community Integrated Care (the 'parent charitable company') and its subsidiaries (the 'Group') for the year ended 31 March 2026 which comprise the Consolidated Statement of Financial Activities, the Statement of Financial Activities, the Consolidated and Charity Statement of Financial Position, the Consolidated 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 parent charitable company's affairs as at 31 March 2026, and of its 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 and the Charities Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 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 Group and parent 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 ethical responsibilities in accordance with 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. Our evaluation of the trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

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 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 within 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.

In connection with our audit of the financial statements, 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 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 or a material misstatement of the other information. If, based on the work we have performed, 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 trustees' report (incorporating the directors' report and the strategic report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and trustees' report (incorporating the directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report (incorporating the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 or the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, 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 included in the Trustees' Annual Report, 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's 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 the 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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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 the aggregate,

they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

- obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements
- enquiry of management and those charged with governance to identify any instances of known or suspected instances of fraud
- enquiry of management and those charged with governance around actual and potential litigation and claims
- enquiry of management and those charged with governance to identify any instances of non-compliance with laws and regulations
- reviewing the design and implementation of control systems in place
- testing the operational effectiveness of the controls
- performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness
- evaluating the business rationale of significant transactions outside the normal course of business
- reviewing accounting estimates for bias
- reviewing minutes of meetings of those charged with governance
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of this 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 and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters 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 anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stuart McKay BSc FCA DChA
(Senior Statutory Auditor)

MHA

Statutory Auditor

London, United Kingdom

Date: 09/10/2026

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

MHA is eligible to act as auditors in terms of section 1212 of the Companies Act 2006.



FINANCIAL STATEMENTS

2025/26

Consolidated Statement of Financial Activities

(Incorporating an Income and Expenditure Account) for the year ended 31 March 2026

	Note	Unrestricted funds 2026 £'000	Restricted funds 2026 £'000	TOTAL 2026 £'000	TOTAL 2025 £'000
Income					
Income from charitable activities	**2**	214,736	279	215,015	196,622
Other trading activities	**3**	492	-	492	452
Investment income		671	-	671	1,119
Total income		215,899	279	216,178	198,193
Expenditure					
Charitable activities	**4**	216,221	388	216,609	196,114
Other trading activities	**4**	338	-	338	301
Total expenditure		216,559	388	216,947	196,415
Net income before investment gains		(660)	(109)	(769)	1,778
Net (losses)/gains on investments	**11**	788	9	797	(228)
Net income		**128**	**(100)**	**28**	**1,550**
Transfer between funds		(358)	358	-	-
Net movement in funds		**(230)**	**258**	**28**	**1,550**
Reconciliation of funds:					
Total fund balances at 1 April		36,311	3,607	39,918	38,368
Total fund balances at 31 March		**36,081**	**3,865**	**39,946**	**39,918**

The statement of financial activities includes all gains and losses recognised in the year. Income and expenditure is derived from continuing operations.

Statement of Financial Activities

(Incorporating an Income and Expenditure Account) for the year ended 31 March 2026

	Note	Unrestricted funds 2026 £'000	Restricted funds 2026 £'000	TOTAL 2026 £'000	TOTAL 2025 £'000
Income - charity only					
Income from charitable activities	**2**	211,736	204	211,940	196,053
Other trading activities	**3**	430	-	430	197
Investment income		667	-	667	1,113
Total income		212,833	204	213,037	197,363
Expenditure					
Charitable activities	**4**	213,045	61	213,106	195,559
Other trading activities	**4**	65	-	65	30
Total expenditure		213,110	61	213,171	195,589
Net income / (expenditure) before investment gains		(277)	143	(134)	1,774
Net (loss)/gain on investments	**11**	788	-	788	(226)
Net income / (expenditure)		**511**	**143**	**654**	**1,548**
Transfer between funds		(90)	90	-	-
Net movement in funds		**421**	**233**	**654**	**1,548**
Reconciliation of funds:					
Total fund balances at 1 April		35,432	3,532	38,964	37,416
Total fund balances at 31 March		**35,853**	**3,765**	**39,618**	**38,964**

The statement of financial activities includes all gains and losses recognised in the year. Income and expenditure is derived from continuing operations.

Statement of Financial Position

(Consolidated and Charity) as at 31 March 2026

	Note	Group 2026 £'000	Group 2025 £'000	Charity 2026 £'000	Charity 2025 £'000
Fixed assets					
Tangible assets	**9**	19,567	15,956	15,027	14,591
Intangible assets	**10**	3,368	674	224	674
Investments	**11**	11,563	10,560	18,372	10,448
		34,498	27,190	33,623	25,713
Current assets					
Assets held for sale	**12**	700	700	700	700
Stock		2	2	-	-
Debtors recoverable within one year	**14**	19,447	17,802	19,406	17,774
Investments	**13**	10,545	11,427	10,545	11,427
Cash at bank and in hand		2,195	9,440	1,340	9,270
		32,889	39,371	31,991	39,171
Debtors recoverable after one year	**14**	-	-	746	248
Liabilities					
Creditors: Amounts falling due within one year	**15**	25,687	24,468	25,326	24,360
Net current assets		7,202	14,903	7,411	15,059
Total assets less current liabilities		41,700	42,093	41,034	40,772
Creditors: Amounts falling due after more than one year	**16**	338	367	-	-
Provisions for liabilities	**17**	1,362	1,704	1,362	1,704
Net assets excluding pension liability		40,000	40,022	39,672	39,068
Deficit funding pension liability	**21**	54	104	54	104
Total net assets		**39,946**	39,918	**39,618**	38,964
Reserves					
Unrestricted funds	**19**	35,297	36,311	35,853	35,432
Designated funds	**19**	784	-	-	-
Restricted funds	**19**	3,865	3,607	3,765	3,532
Total funds		**39,946**	39,918	**39,618**	38,964

The financial statements were approved and authorised for issue by the Board of Trustees on 30th September 2026 and signed on their behalf by:

M. Wearne (Chair)

K. Rhodes (Chair of Audit and Risk Committee)

Consolidated Statement of Cash Flows

for the year ended 31 March 2026

	2026 £'000	2025 £'000
Operating activities:		
Net income before other recognised gains and losses	**28**	1,550
Depreciation	1,857	1,826
Amortisation	799	451
Loss/(Gain) on investments	(797)	228
Impairment of fixed assets	-	763
Loan interest paid	11	-
Bank interest received	(671)	(713)
Dividends from investments	-	-
Decrease/(increase) in debtors	(1,287)	767
Increase in creditors	1,003	2,128
Decrease/(increase) in provisions, capital grants and pension liability	(397)	129
Loss/(Profit) on sale of tangible fixed assets	406	67
Net cash inflow/(outflow) from operating activities	**952**	7,196
Investing activities:		
Acquisition of ARC HD Services Ltd, net of cash acquired	(6,841)	-
Payments to acquire tangible fixed assets	(2,766)	(2,060)
Receipts from sales of tangible fixed assets	74	40
Reinvested returns on investments	(656)	(1,059)
Bank interest received	671	713
Dividends from investments	-	-
Disposal of investments	1,332	220
Net cash (outflow) from investing activities	**(8,186)**	(2,146)
Financing activities:		
Repayment of borrowing	-	-
Loan interest paid	(11)	-
Net cash (outflow) from financing activities	**(11)**	-
Cash inflow/(outflow) in year	**(7,245)**	5,050
Cash at bank and in hand at the beginning of the reporting period	9,440	4,390
Cash at bank and in hand at the end of the reporting period	2,195	9,440

Notes to the Financial Statements

for the year ended 31 March 2026

1. Accounting policies

Community Integrated Care is a charitable company limited by guarantee, incorporated in England and Wales under the Companies Act. The charity is a Public Benefit Entity. The address of the registered office is given on page 58 and the nature of the Group's operations and its principal activities are set out in the strategic report.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

(a) Basis of preparation

The financial statements have been prepared in accordance with FRS102 the Financial Reporting Standard applicable in the United Kingdom, the Companies Act 2006 and the Statement of Recommended Practice "Accounting by Charities" (the "SORP") issued in October 2019 under the historical cost convention.

The charity has availed itself of Paragraph 4 (1) of Schedule 1 of Statutory Instrument 2008 No. 410 and adapted the Companies Act formats to reflect the special nature of the charity's activities. The charity has taken advantage of the reduced disclosure exemption in paragraph 1.12(b) of FRS 102, meaning it does not need to produce an individual cash flow statement.

(b) Preparation of accounts on a going concern basis

After making enquiries and having reviewed the charity's forecasts and projections to September 2026, taking into account possible changes to trading performance, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees have adopted the going concern basis of accounting in preparation of the financial statements. The trustees do not consider there to be any material uncertainties over the charity's ability to continue as a going concern. Further details can be seen in the strategic report on page 51.

(c) Group consolidated financial statements

The Group financial statements consolidate the funds of the charity and its subsidiary companies. The subsidiary companies consolidated within the Group financial statements include Person Centred Housing Limited, Age Exchange, Inspire (Partnership Through Life)and ARC HD Services Ltd, whose results and net assets have been included on a line by line basis as the charity controls the subsidiaries.

(d) Company status

The charity is a company limited by guarantee and has no share capital. The trustees are elected from the members of the company. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £5 per member of the charity.

(e) Fund accounting

Unrestricted funds are 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 transferred from general unrestricted funds for specific purposes, based on available cost information. These amounts are monitored annually.

Endowment funds are used to support the charitable activities and are invested in accordance with the investment policy.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. This fundraising has created the expectation that resources generated would be used for specific purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(f) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income, when the amount can be quantified with reasonable accuracy and when the amount is likely to be received.

Income from charitable activities includes all income that directly supports the charity's primary purpose. This is largely made up of, but is not limited to, grants receivable from local government bodies and the National Health Service as well as privately funded care. The analysis of income from charitable activities (note 2) is reported on by care type provided.

All grants, donations, rental income and contractual payments are included on a receivable basis. Income received in advance of the delivery of the service as contracted is deferred.

Other grants are recognised as and when conditions for their release are fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Notes to the Financial Statements

for the year ended 31 March 2026

(g) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the same basis as expenditure incurred directly in undertaking an activity. Overheads are apportioned to each operational scheme in accordance with the terms of the contract.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity, and are allocated to each category based upon the relevant proportion of turnover.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

A liability is recognised when the charity is legally committed at the balance sheet date as a result of a past event.

(h) Intangible assets

Goodwill arising on an acquisition of a business is the difference between the fair value of the consideration paid and the fair value of the assets and liabilities acquired. Positive goodwill is capitalised and amortised through the SOFA over the trustees' estimate of its useful economic life.

(i) Tangible fixed assets and depreciation

Capitalisation: Tangible fixed assets costing more than £1,000 are capitalised and included at cost along with any incidental expenses of acquisition.
Valuation: Tangible fixed assets are measured at historical cost.
Depreciation: Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost less estimated residual value on a straight line basis over their expected useful economic lives, as follows:

- Freehold buildings – 50 years
- Leasehold land and buildings – over the lease term
- Fixtures and fittings – 5 years or 10 years
- Motor vehicles – 4 years
- Computer equipment – 3-10 years

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment and are depreciated as above.
Assets under construction are not depreciated until completion of the build. Impairments are separately identified and charged to the funds of the charity when the carrying amount is greater than the recoverable amount.

(j) Donated assets

Assets donated to the Group are recognised at their fair value at the date they are gifted. Where assets are donated from another charitable entity, the fair value of any donated assets and liabilities is recognised within donations within the SOFA.

(k) Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

(l) Leased assets - Lessor

Where assets are leased to a third party and give rights approximating to ownership (finance leases), the assets are treated as if they had been sold outright. All other leases are treated as operating leases. The annual rentals are credited to the SOFA on a straight line basis over the term of the lease, with the leased asset accounted for in accordance with the policy for tangible fixed assets.

(m) Cash at bank and in hand

Cash at bank and in hand is classified as a basic financial instrument and is measured at face value.

(n) Pension contributions

The charity's participating employees are either members of the Group's defined contribution scheme or members of one of the defined benefit schemes.

For defined benefit schemes the amounts charged in resources expended are the current service costs, gains and losses on settlements and curtailments. They are included as part of staff costs. Past service costs, to the extent that they have not previously been recognised, are recognised immediately in the SOFA if the benefits have vested. If the benefits have not vested immediately, the costs are recognised over the period until vesting occurs. The interest cost and the expected return on assets are shown as a net amount within finance costs which are included in resources expended. Actuarial gains and losses are recognised immediately in 'Other recognised gains and losses'.

Notes to the Financial Statements

for the year ended 31 March 2026

(o) Pension contributions (continued)

Defined benefit schemes are funded, with the assets of the scheme held separately from those of the Group, 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 method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent currency and term to the scheme liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. Pension scheme assets are included in the balance sheet, but surpluses in any scheme (i.e. the amount by which assets exceed liabilities) are only included to the extent that the surplus may be recovered by reduced future contributions or to the extent that the trustees have agreed a refund from the scheme at the balance sheet date. Pension scheme liabilities are recognised to the extent that the Group has a legal or constructive obligation to settle the liability.

For defined contribution schemes the amount charged to the Consolidated Statement of Financial Activities in respect of pension costs and other post-retirement benefits is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

The charity contributes to two Group personal pension plans operated by Aviva and The People's Pension. The relevant plan is open to all employees over the age of 18. Due to a change in law, from May 2013 the charity launched the Government-led auto-enrolment programme resulting in all eligible employees being automatically enrolled in the relevant pension scheme. The assets of the schemes are held separately from those of the charity. The annual contribution payments are charged to the SOFA.

(p) Accounting for investments

Investments in subsidiaries are stated at cost. Investments held as fixed assets are initially recognised at transaction value and subsequently measured at fair value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities. It is the Group's policy to keep valuations of investments up to date, such that when investments are sold there is no gain or loss arising relating to prior years. Cash held in short-term deposit accounts are being treated as current asset investments.

(q) Judgements in applying accounting policies and key sources of estimation of uncertainty

In preparing these financial statements the directors have made judgements where appropriate. Key sources of estimation uncertainty include: the actuarial assumptions in respect of defined benefit pension schemes. The application of actuarial assumptions relating to defined benefit pension schemes is incorporated in the financial statements in accordance with FRS 102. In applying FRS 102, advice is taken from independent qualified actuaries. In this context, significant judgement is exercised in a number of areas, including future changes in salaries and inflation, mortality rates and the selection of appropriate discount rates.

Classification of leases - Whether leases entered into as lessee, is operating leases or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease-by-lease basis.

Depreciation of tangible fixed assets and impairment – Tangible fixed assets are depreciated over their useful lives taking into account residual lives, where appropriate. The actual lives of the assets and residual lives are assessed annually and may vary depending upon a number of factors. In assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. In considering whether indications of impairment exist, factors taken into consideration include the economic viability and expected future performance of the asset.

(r) Financial instruments

Financial instruments of the Group are measured at amortised cost. Financial assets comprise cash, trade debtors and other debtors. Financial liabilities comprise bank loans, trade creditors, other creditors and accruals. Financial assets and financial liabilities are recognised when Community Integrated Care becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). Community Integrated Care only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions are recognised where Community Integrated Care has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(s) Stocks

Stock is included at the lower of cost or net realisable value.

(t) Redundancy and termination benefits

It is the charity's policy to recognise termination benefits when they become committed, by legislation, by contractual or other agreements with employees or their representatives. The payments do not provide the charity with future economic benefits therefore they are recognised immediately as an expense.

Notes to the Financial Statements

for the year ended 31 March 2026

2 Analysis of income from charitable activities

	Group		Charity	
	2026	2025	**2026**	2025
Unrestricted	**£'000**	£'000	**£'000**	£'000
Supported Living	174,547	190,887	171,547	190,601
Extra Care	5,192	3,213	5,192	3,213
Domiciliary Care	922	1,034	922	1,034
Complex Care	34,076	812	34,076	812
	214,736	195,946	211,736	195,660
Restricted				
Grants and fundraising	279	676	204	393

During the year the charity reviewed and changed which of its services were classed as Complex Care. Comparative figures have not been restated for this.

3 Other trading activities

	Group		Charity	
	2026	2025	**2026**	2025
	£'000	£'000	**£'000**	£'000
Recharge to Group companies	-	-	208	-
Other trading activities	492	452	222	197
	492	452	430	197

4 a) Analysis of expenditure

Group

Costs of charitable activities	**Operational staff costs £'000**	**Direct costs £'000**	**Support costs £'000**	**2026 Total £'000**
Supported Living	141,321	8,017	26,931	176,270
Extra Care	4,363	151	786	5,300
Domiciliary Care	835	74	140	1,049
Complex Care	27,776	1,056	5,157	33,989
	174,295	9,298	33,015	216,609
Other trading activities	124	72	141	338
	124	72	141	338

Costs of charitable activities - prior year	**Operational staff costs £'000**	**Direct costs £'000**	**Support costs £'000**	**2025 Total £'000**
Supported Living	153,122	8,520	29,257	190,900
Extra Care	2,705	112	489	3,307
Domiciliary Care	908	72	159	1,139
Complex Care	634	11	124	768
	157,369	8,715	30,029	196,114
Other trading activities	112	75	114	301
	112	75	114	301

Charity

Costs of charitable activities	**Operational staff costs £'000**	**Direct costs £'000**	**Support costs £'000**	**2026 Total £'000**
Supported Living	139,346	7,490	25,960	172,797
Extra Care	4,363	151	786	5,300
Domiciliary Care	835	44	140	1,019
Complex Care	27,776	1,056	5,157	33,989
	172,320	8,741	32,043	213,106
Other trading activities	-	-	65	65
	-	-	65	65

Cost of charitable activities - prior year	**Operational staff costs £'000**	**Direct costs £'000**	**Support costs £'000**	**2025 Total £'000**
Supported Living	152,933	8,413	29,028	190,375
Extra Care	2,705	112	489	3,307
Domiciliary Care	908	42	159	1,109
Complex Care	634	11	124	768
	157,180	8,578	29,800	195,559
Other trading activities	-	-	30	30
	-	-	30	30

Notes to the Financial Statements

for the year ended 31 March 2026

5 Analysis of support costs

The charity allocates its support costs as shown in the table below. These costs are apportioned between the activities based on the percentage of income per activity. Governance costs are included within Finance and Legal, split across the activities based on turnover %.

	Group					
	Finance & Legal £'000	**Human Resources & Training £'000**	**Information Technology £'000**	**Facilities Management £'000**	**Administration £'000**	**Total 2026 £'000**
Complex Care	449	1,389	989	192	2,138	5,157
Domiciliary Care	12	38	27	5	58	140
Extra Care	68	212	151	29	326	786
Supported Living	2,394	7,037	4,994	1,059	11,448	26,931
Other trading activities	7	18	12	31	74	141
	2,931	8,693	6,173	1,316	14,044	33,155

	Group					
	Finance & Legal £'000	**Human Resources & Training £'000**	**Information Technology £'000**	**Facilities Management £'000**	**Administration £'000**	**Total 2025 £'000**
Complex Care	10	35	22	5	52	124
Domiciliary Care	13	44	28	6	66	159
Extra Care	40	138	87	18	205	489
Supported Living	2,393	8,181	5,185	1,182	12,316	29,257
Other trading activities	4	8	5	35	62	114
	2,461	8,407	5,328	1,246	12,702	30,142

	Charity					
	Finance & Legal £'000	**Human Resources & Training £'000**	**Information Technology £'000**	**Facilities Management £'000**	**Administration £'000**	**Total 2026 £'000**
Complex Care	449	1,389	989	192	2,138	5,157
Domiciliary Care	12	38	27	5	58	140
Extra Care	68	212	151	29	326	786
Supported Living	2,260	6,994	4,979	964	10,763	25,960
Other trading activities	6	18	12	2	27	65
	2,795	8,650	6,158	1,192	13,313	32,107

	Charity					
	Finance & Legal £'000	**Human Resources & Training £'000**	**Information Technology £'000**	**Facilities Management £'000**	**Administration £'000**	**Total 2025 £'000**
Complex Care	10	35	22	5	52	124
Domiciliary Care	13	44	28	6	66	159
Extra Care	40	138	87	18	205	489
Supported Living	2,388	8,181	5,185	1,092	12,183	29,028
Other trading activities	2	8	5	1	13	30
	2,454	8,407	5,328	1,122	12,520	29,829

	Group		Charity	
Analysis of governance costs	**2026 £'000**	2025 £'000	**2026 £'000**	2025 £'000
Audit and accountancy fees	124	101	89	86
Legal costs	100	19	100	19
	224	120	189	105

6 Net expenditure/(income)

Net movement in funds in the year is stated after charging/(crediting):		Group **2026 £'000**	Group 2025 £'000	Charity **2026 £'000**	Charity 2025 £'000
Operating lease rentals	plant and machinery	144	159	143	158
	land and buildings	1,641	1,493	1,641	1,493
Depreciation	owned assets	1,822	1,789	1,737	1,764
	leased assets – land and buildings	35	37	35	37
Loan interest		11	0	-	0
Rent received		(296)	(297)	(222)	(223)
(Loss)/Profit on disposal of fixed assets		406	67	(0)	-
Auditors remuneration:					
Statutory audit of parent and consolidated accounts		110	86	89	86
Independent examination of subsidiaries		5	6	0	0
Tax services		3	1	0	0
Other		6	0	0	0

Notes to the Financial Statements

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7 Staff costs

		Group **2026 £'000**	Group 2025 £'000	CHARITY **2026 £'000**	CHARITY 2025 £'000
Wages and salaries		164,537	151,633	162,552	151,206
Social security costs		20,365	14,327	20,127	14,292
Other pension costs	– contributions to defined contribution schemes	3,600	3,189	3,552	3,176
	– defined benefit pension scheme	103	130	103	130
		188,605	169,279	186,334	168,804

Total Group staff costs include termination benefits of £516,326 (2025: £104,598). This is made up £409,689 contractual payments and £106,637 non-contractual payments. Non-contractual payments were made as compensation for loss of employment and without admission of liability and the trustees consider them to be in the best interest of the charity. All were paid in full during both the respective year.

Employee benefits incurred by Community Integrated Care, comprising health insurance, amounting to £40,600 (2025: £36,500) are included in the above figures.

Agency costs incurred by Community Integrated Care amounting to £7,453,321 (2025: £7,812,718) are not included in the analysis above. These costs are incurred to provide cover for staff on annual leave or additional hours required on contracts, and thus included in notes 5 and 6 (page 78).

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year was as follows:

	Group **2026 number**	Group 2025 number	Charity **2026 number**	Charity 2025 number
£60,001 - £70,000	32	35	32	35
£70,001 - £80,000	13	9	13	9
£80,001 - £90,000	5	5	5	5
£90,001 - £100,000	6	8	6	8
£100,001 - £110,000	5	-	5	-
£110,001 - £120,000	-	1	-	1
£120,001 - £130,000	1	-	1	-
£130,001 - £140,000	1	2	1	2
£140,001 - £150,000	1	-	1	-
£150,001 - £160,000	2	2	2	2
£160,001 - £170,000	-	-	-	-
£170,001 - £180,000	-	1	-	1
£180,001 - £190,000	-	-	-	-
£190,001 - £200,000	1	-	1	-
	67	63	67	63

Employees earning more than £60,000 contributed to a personal pension scheme. The charity contributed £nil (2025: £nil) on their behalf.

Total earnings of key management personnel in the year amounted to £1,023k (2025: £1,002k).

Key management personnel comprises the Chief Executive Officer, Chief Financial Officer, Chief Operating Officer, Chief Corporate Services and People Officer, Chief Quality and Risk Officer and trustees.

The trustees did not receive any remuneration from the charity. Trustees are reimbursed for expenditure incurred in attending trustee meetings or visiting the Group's homes and facilities in their roles as trustees. These costs where incurred by 7 trustees (2025: 6) and amounted to £3,115 in the year (2025: £3,357).

The number of full and part-time employees, calculated on a monthly average basis, was;

	Group **2026 number**	Group 2025 number	Charity **2026 number**	Charity 2025 number
Operational staff	6,045	5,768	5,979	5,768
Administration and support	743	700	706	675
	6,788	6,468	6,685	6,443

8 Indemnity insurance

The charity purchases Directors and Officers Liability insurance. The cost of the premium in the year was £16,800 (2025: £16,800).

Notes to the Financial Statements

for the year ended 31 March 2026

9 Tangible fixed assets

	Freehold land & buildings £'000	Leasehold land & buildings £'000	Fixtures & fittings £'000	Motor vehicles £'000	Computers £'000	Assets under construction £'000	TOTAL £'000
Group							
Cost							
At 1 April 2025	15,021	3,631	5,217	2,963	5,782	268	32,882
Additions	-	-	677	76	1,382	631	2,766
Acquisition of subsidiary - assets acquired	3,305	-	76	49	29	-	3,459
Disposals	-	-	(1,006)	(275)	(2,267)	-	(3,548)
Transfer	-	-	268	-	-	(268)	-
At 31 March 2026	18,326	3,631	5,232	2,813	4,926	631	35,559
Depreciation							
At 1 April 2025	5,783	2,286	2,554	2,001	4,302	-	16,926
Provided during the year	307	35	550	226	739	-	1,857
On assets acquired with subsidiary	175	-	57	23	22	-	277
Disposals	-	-	(623)	(204)	(2,241)	-	(3,068)
At 31 March 2026	6,265	2,321	2,538	2,046	2,822	-	15,992
Net book value							
At 31 March 2026	12,061	1,310	2,694	767	2,104	631	19,567
At 31 March 2025	9,238	1,345	2,663	962	1,480	268	15,956

The assets acquired on acquisition of subsidiary include an £871k fair value uplift relating to land and buildings as determined by an external valuer. The useful economic life of the uplifted element is consistent with the Group's existing depreciation policy.

Charity							
Cost							
At 1 April 2025	13,286	2,178	5,135	2,964	5,775	268	29,606
Additions	-	-	629	46	1,370	631	2,676
Disposals	-	-	(1,006)	(241)	(2,267)	-	(3,514)
Transfer	-	-	268	-	-	(268)	-
At 31 March 2026	13,286	2,178	5,026	2,769	4,878	631	28,768
Depreciation							
At 1 April 2025	5,385	833	2,499	2,000	4,297	-	15,015
Provided during the year	260	35	536	212	729	-	1,772
Disposals	-	-	(623)	(182)	(2,241)	-	(3,046)
At 31 March 2026	5,645	868	2,412	2,030	2,785	-	13,741
Net book value							
At 31 March 2026	7,641	1,310	2,614	739	2,093	631	15,027
At 31 March 2025	7,901	1,345	2,636	964	1,478	268	14,591

Included in freehold land and buildings for the Group are 28 (2025: 28) buildings which were donated by local authorities. They have a net book value of £2,636K (2025: £2,765K). Disposal of these buildings is subject to the approval of the donating authority.

Assets under construction comprises costs incurred relating to property upgrades and technology investments. These assets will be fully constructed in future periods at which point the total cost will be transferred to the appropriate asset headings and depreciation will commence.

Motor vehicles include 122 (2025: 130) vehicles with a net book value of £542K (2025: £752K) which are leased to people we support.

Notes to the Financial Statements

for the year ended 31 March 2026

9 Tangible fixed assets (continued)

Included in freehold land and buildings is land at a cost of £175k (2025: £175k) that is not depreciated.

Certain assets are owned by the Group and leased on an operating lease to Reside Housing Association Limited with the following values:

	2026 £'000	2025 £'000
Cost	1,299	1,299
Accumulated depreciation	(590)	(565)
	709	734

10 Intangible Assets

	Group		Charity	
	2026	2025	**2026**	2025
Goodwill	**£'000**	£'000	**£'000**	£'000
Cost B/f	2,246	2,246	2,246	2,246
Additions in year (note 26)	3,493	-	-	-
Cost C/f	5,739	2,246	2,246	2,246
Amortisation B/f	1,573	1,122	1,573	1,122
Amortisation in year	799	451	450	451
Amortisation C/f	2,372	1,573	2,023	1,573
At 31 March	3,368	674	224	674

In June 2021, the charity acquired the business and assets of Life Opportunities Trust resulting in the addition of £424k of negative goodwill. In September 2021, the charity purchased 100% of the share capital of Access Community Services Ltd and Access Community Trading Ltd resulting in a goodwill addition of £2,670k on the hive up of net assets. Both additions are being amortised over 5 years. This is in line with projected benefit that the assets shall provide.

In April 2025, the charity acquired 100% of the share capital of ARC HD Services Ltd resulting in the addition of £3,493k of goodwill (note 25). The goodwill is being amortised over 10 years in line with the projected benefit that the asset shall provide.

11 Fixed asset investments

	Group	
	2026	2025
	£'000	£'000
At 1 April	10,560	7,104
Additions	-	3,336
Income retained as investment	206	348
(Loss) / Gain on investments	797	(228)
Market/carrying value at 31 March	11,563	10,560

	Charity			
	2026			2025
	£'000	**£'000**	**£'000**	£'000
	Managed investments	**Subsidiary**	**Total**	
At 1 April	10,448	-	10,448	6,990
Additions	-	6,930	6,930	3,336
Income retained as investment	206	-	206	348
(Loss) / Gain on investments	788	-	788	(226)
Market/carrying value at 31 March	11,442	6,930	18,372	10,448

Fixed asset investments relate to a Sustainable Multi Asset Fund (SMAF). 74% of the fund value was invested in equities at 31 March 2026. The remainder of the fund value is invested in bonds, alternatives and cash.

Notes to the Financial Statements

for the year ended 31 March 2026

11 Fixed asset investments (continued)

Shareholdings

	Control %	Type	Company number	Country of incorporation	Company Status
Person Centred Housing Ltd	100	Subsidiary	4578121	England & Wales	Active
Age Exchange	100	Subsidiary	1929724	England & Wales	Active
Inspirit Care Ltd	100	Subsidiary	4180614	England & Wales	Dormant
Access Community Services Ltd	100	Subsidiary	4471217	England & Wales	Dormant
Inspire (Partnership Through Life) Ltd	100	Subsidiary	SC113676	England & Wales	Active
ARC HD Services Ltd	100	Subsidiary	07256314	England & Wales	Active

Person Centred Housing ("PCH") is a company limited by guarantee. The registered address is: Old Market Court, Miners Way, Widnes, WA8 7SP.

Age Exchange is a company limited by guarantee and registered charity (Charity Reg 326899). The registered address is: 11 Blackheath Village, Blackheath, London, SE3 9LA.

Inspirit Care is dormant and ceased to trade from the start of the 2014/15 financial year. As such, it is exempt from preparing financial statements by virtue of S394 of Companies Act 2006. The registered address is: Old Market Court, Miners Way, Widnes, WA8 7SP.

Access Community Services ("ACS") is a private company limited by shares. Community Integrated Care hold £5,001 shares. The registered address is: Old Market Court, Miners Way, Widnes, WA8 7SP. 100% of the share capital was acquired in September 2021 and the company has since been dormant following the immediate hive up of business and assets to Community Integrated Care. The company is in the process of being wound up.

Inspire (Partnership Through Life) Ltd is a private company limited by guarantee and registered charity (Charity Reg SC000038). The registered address is Unit 2000, Academy Park, Gower Street, Glasgow, G51 1PR. Community Integrated Care acquired the undertakings on 31 July 2023, and the assets were immediately hived up on 1 August 2023. The plan is to wind down this entity.

ARC HD Services Ltd is a company limited by shares. The registered address is Old Market Court, Miners Way, Widnes, WA8 7SP.

For all subsidiaries the charity has the right to appoint and remove members/directors.

	Inspire PTL	Age Exchange	Person Centred Housing	ARC HD Services	**2026**
	£'000	£'000	£'000	£'000	**£'000**
Assets	-	1,718	305	3,172	5,195
Liabilities	(4)	(783)	(181)	(687)	(1,655)
Net assets	(4)	935	124	2,485	3,540
Funds / Reserves	-	935	124	2,485	3,544
Income	-	433	23	2,893	3,349
Expenditure	(4)	(620)	(10)	(2,973)	(3,607)
Net Income	(4)	(187)	13	(80)	(258)

12 Assets Held For Sale

	Group		**Charity**	
	2026	2025	**2026**	2025
	£'000	£'000	**£'000**	£'000
Fair value at 1 April	700	-	700	-
Transfers from fixed assets	-	700	-	700
Fair value at 31 March	700	700	700	700

Assets held for sale represents the surveyed value of one property that the charity is actively marketing and intends to sell. The property was valued by an independent RICS registered surveyor.

13 Current asset investments

	GROUP		**CHARITY**		
	2026	2025	**2026**	2025	
	£'000	£'000	**£'000**	£'000	
At 1 April	11,427	14,272	11,427	14,272	
Income retained as investment	450	711	450	711	
Disposals	(1,332)	(3,556)	(1,332)	(3,556)	
Market value at 31 March	10,545	11,427	10,545	11,427	1

The current asset investments are made up of money market funds and deposit accounts.

14 Debtors

	Group		**Charity**	
	2026	2025	**2026**	2025
	£'000	£'000	**£'000**	£'000
Amounts due within one year				
Trade debtors	9,707	9,999	9,487	9,989
Other debtors	78	53	74	51
Prepayments and accrued income	9,663	7,750	9,845	7,734
	19,447	17,802	19,406	17,774
Amounts due after more than one year				
Amounts due from subsidiary undertakings	-	-	746	248
Total	19,447	17,802	20,152	18,022

Notes to the Financial Statements

for the year ended 31 March 2026

15 Creditors: amounts falling due within one year

	Group		**Charity**	
	2026	2025	**2026**	2025
	£'000	£'000	**£'000**	£'000
Trade creditors	2,045	1,737	2,020	1,732
Other taxes and social security	3,590	2,795	3,539	2,776
Other creditors	821	1,436	803	1,418
Bank loans due within one year	22	22	-	-
Accruals and deferred income	19,209	18,477	18,964	18,433
	25,687	24,468	25,326	24,360

Deferred income comprises income received in advance of the delivery of the service as contracted.

The movement in the period is as follows	**Group** **£'000**	**Charity** **£'000**
Opening deferred income	1,150	1,147
Amounts charged for the year	(871)	(865)
Amounts released in the year	(1,150)	(1,147)
Closing deferred income	(871)	(865)

16 Creditors: amounts falling due in more than one year

	Group		**Charity**	
	2026	2025	**2026**	2025
	£'000	£'000	**£'000**	£'000
Bank loans (secured)	202	226	-	-
Deferred capital grants	136	141	-	-
	338	367	-	-

Bank loan repayments fall due as follows:

Bank loans due within one year (above)	22	22	-	-
In the second to fifth year inclusive	88	88	-	-
After 5 years	92	116	-	-
Total loans and overdrafts	202	226	-	-

The loan is secured on the subsidiary's freehold property 11 Blackheath Village, London, SE3 9LA.

17 Provisions for liabilities

	Total Group and Charity £'000
At 1 April 2025	1,704
Additional provision	698
Utilised in the year	-
Released in the year	(1,040)
At 31 March 2026	1,362

Total provisions above include several separate provisions which are considered by the charity to be individually and collectively immaterial.

Provisions include amounts set aside relating to clawbacks of funding, potential payouts for pensions for early retirees, dilapidations and legal costs.

Notes to the Financial Statements

for the year ended 31 March 2026

18 Other financial commitments

At 31 March 2026 the Group had commitments under non-cancellable operating leases as follows:

	Group Equipment		Charity Equipment	
	2026	2025	**2026**	2025
	£'000	£'000	**£'000**	£'000
Expiry date:				
Within 1 year	62	62	60	60
Between 2 and 5 years	4	127	-	120
	66	189	60	180

At 31 March 2026 the amounts payable to the Group under non-cancellable operating leases as follows:

	Group Rental Income		Charity Rental Income	
	2026	2025	**2026**	2025
	£'000	£'000	**£'000**	£'000
Expiry date:				
Within one year	296	297	222	223
	296	297	222	223

19 Statement of funds

Year ended 31 March 2026

		Profit for the year		Other comprehensive income		
Group	**31 March 2025 £'000**	**Income £'000**	**Expenditure £'000**	**Transfers £'000**	**Gain/(Loss) on investment £'000**	**31 March 2026 £'000**
Unrestricted funds	36,311	215,899	(216,559)	(1,142)	788	35,297
Designated funds	-	-	-	784	-	784
Restricted funds						
Fundraising and grants	663	279	(388)	485	-	1,039
Capital grants	2,833	-	-	(127)	-	2,706
Endowment fund	111	-	-	-	9	120
Total restricted funds	3,607	279	(388)	358	9	3,865
Total funds	39,918	216,178	(216,947)	-	797	39,946

Year ended 31 March 2025

		Profit for the year		Other comprehensive income		
Group	**31 March 2024 £'000**	**Income £'000**	**Expenditure £'000**	**Transfers £'000**	**Gain on investment £'000**	**31 March 2025 £'000**
Unrestricted funds	34,975	197,517	(195,901)	(54)	(226)	36,311
Restricted funds						
Fundraising and grant	501	676	(514)	-	-	663
Capital grants	2,892	-	-	(59)	-	2,833
Endowment fund	-	-	-	113	(2)	111
Total restricted funds	3,393	676	(514)	54	(2)	3,607
	-				(4)	-
Total funds	38,368	198,193	(196,415)	-	(226)	39,918

The capital grants fund of £2,706k relates to the market value of the buildings donated to the Group by local authorities at the date of their transfer. The fund is written off over the estimated useful life of the buildings which is 50 years as there are ongoing restrictions around the use of each building.

The transfers made between restricted funds and unrestricted funds is made up of the depreciation on the Group's fixed assets, to the extent that the assets were acquired using capital grants, which are part of restricted funds. Depreciation is initially calculated as part of the Group depreciation, and is then transferred to restricted funds.

Fundraising and grant fund relates to the donations, legacies and grants received by the Group for specific purposes.

Notes to the Financial Statements

for the year ended 31 March 2026

19 Statement of funds (continued)

Year ended 31 March 2026

		Profit for the year		Other comprehensive income		
Charity	**31 March 2025 £'000**	**Income £'000**	**Expenditure £'000**	**Transfers £'000**	**(Loss)/Gain on investment £'000**	**31 March 2026 £'000**
Unrestricted funds	35,432	212,833	(213,110)	(90)	788	35,853
Restricted funds						
Fundraising and grant	769	204	(61)	217	-	1,129
Capital grants	2,763	-	-	(127)	-	2,636
Total restricted funds	3,532	204	(61)	90	-	3,765
Total funds	38,964	213,037	(213,171)	-	788	39,618

Year ended 31 March 2025

		Profit for the year		Other comprehensive income		
Charity	**31 March 2024 £'000**	**Income £'000**	**Expenditure £'000**	**Transfers £'000**	**Gain on investment £'000**	**31 March 2025 £'000**
Unrestricted funds	33,994	196,970	(195,439)	132	(226)	35,432
Restricted funds						
Fundraising and grant	526	393	(150)	-	-	769
Capital grants	2,895	-	-	(132)	-	2,763
Total restricted funds	3,421	393	(150)	(132)	-	3,532
Total funds	37,415	197,363	(195,589)	-	(226)	38,964

20 Analysis of Group net assets between funds

	31 March 2026 Group				31 March 2025 Group			
	Unrestricted funds £'000	**Restricted funds £'000**	**Endowment funds £'000**	**Total £'000**	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total £'000
Fund balances at 31 March 2025 are represented by								
Tangible fixed assets	28,304	2,706	120	31,130	23,572	2,833	111	26,516
Intangible fixed assets	3,368	-	-	3,368	674	-	-	674
Current assets	32,889	-	-	32,889	39,371	-	-	39,371
Current liabilities	(26,726)	1,039	-	(25,687)	(25,131)	663	-	(24,468)
Long-term liabilities	(1,754)	-	-	(1,754)	(2,175)	-	-	(2,175)
Long-term debtors	-	-	-	-	-	-	-	-
	36,081	3,745	120	39,946	36,311	3,496	111	39,918

	31 March 2026 Charity			31 March 2025 Charity		
	Unrestricted funds £'000	**Restricted funds £'000**	**Total £'000**	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Fund balances at 31 March 2025 are represented by						
Tangible fixed assets	30,761	2,636	33,397	22,276	2,763	25,039
Intangible fixed assets	224	-	224	674	-	674
Current assets	32,736	-	32,736	39,419	-	39,419
Current liabilities	(26,455)	1,129	(25,326)	(25,129)	769	(24,360)
Long-term liabilities	(1,416)	-	(1,416)	(1,808)	-	(1,808)
	35,850	3,765	39,616	35,432	3,532	38,964

Notes to the Financial Statements

for the year ended 31 March 2026

21 Retirement benefit schemes

Pension scheme obligations- Defined contribution schemes

The Group operates two defined contribution occupational pension schemes for employees. The support services and management staff pension fund is held with Aviva (3% standard employer contributions). The operational staff pension fund is held with The People's Pension (3% employer contributions). All assets of the schemes are held in independent funds with the aforementioned pension providers.

Pension costs charged in the SOFA represent the contributions payable by the charity in the year.

	2026	2025
	£'000	£'000
Contributions paid	3,552	3,176

Defined benefit schemes

The charity operates two defined benefit pension schemes, the CARE pension scheme (CARE) and the North East Scotland Pension Fund (NESPF). These were transferred from Inspire (Partnership Through Life) Ltd when the assets and liabilities were transferred to Community Integrated Care on 31 July 2023. The following disclosures support the full requirements of FRS 102.

CARE pension scheme

The scheme is a funded multi-employer defined benefit (DB) pension scheme. This scheme has been closed to new benefits or any further build up of benefits for existing members since 31 March 2016.

It is not possible in the normal course of events to identify the share of underlying assets and liabilities belonging to an individual participating employer as the scheme is a multi-employer arrangement where the assets are co-mingled for investment purposes, benefits are paid from the total scheme assets, and the contribution rate for all employers is set by reference to the overall financial position of the scheme rather than by reference to individual employer experience. Accordingly, due to the nature of the scheme, the accounting charge for the period under FRS 102 represents the employer contribution payable.

The last formal valuation of the scheme was performed as at 30 September 2022 by a professional qualified actuary using the projected unit method. The market value of the scheme's assets at the valuation date was £49.6m, liabilities of £57.1m and a deficit of £7.5m.

To eliminate this funding shortfall, the trustees have agreed to a deficit funding arrangement. In accordance with FRS 102, full provision has been recognised for the fair value of this deficit funding arrangement liability. This amounted to £54,135 (2025: £104,134) at the reporting date and is included within other creditors.

CARE Pension scheme key assumptions

	2026	**2025**
	%	**%**
Discount rate	4.79	4.88

North East Scotland Pension Fund

The charity participates in the North East Scotland Pension Fund which is a part of the Local Government Pension Scheme (Scotland), a multi-employer scheme. The LGPS is a defined benefit scheme.

A full actuarial valuation is carried out every 3 years by a professionally qualified independent actuary using the projected unit method. In the intervening years, an interim valuation is obtained for the purpose of reporting under FRS 102. The last full valuation was carried out as at 31 March 2023. Contribution rates are based on the advice of the actuary. Contributions for the year were £43k.

Notes to the Financial Statements

for the year ended 31 March 2026

21a assumptions

	NESPF	
	2026 %	2025 %
Discount rate	6.2	5.8
Pension increase rate	3.0	2.8
Salary increase rate	4.5	4.3
CPI inflation	3.0	2.8

Mortality assumptions

Mortality rates	NESPF	
	2026 Years	2025 Years
For a male aged 65 now	21.3	20.9
at 65 for a male aged 45 now	22.6	22.2
For a female aged 65 now	23.5	23.3
at 65 for a female aged 45 now	25.2	25.1

21b Amounts included in the Group Statement of Financial Activities

	NESPF	
	2026 £000	2025 £000
Current and past service cost	(100)	(277)
Net interest cost on defined benefit obligation	755	483
Administration expenses	-	-
	655	206

21c Amounts included in other recognised gains and losses (Group).

	NESPF	
	2026 £000	2025 £000
Remeasurements:		
Net gain / (loss)	(13,946)	162
Changes in financial assumptions	614	3,108
Changes in demographic assumptions	(128)	(328)
Actuarial gains/ (losses) on DB pension scheme	(13,460)	2,942

Notes to the Financial Statements

for the year ended 31 March 2026

21d Pension scheme assets and liabilities

	NESPF	
	2026 £000	2025 £000
Fair value of scheme assets	39,353	37,976
Present value of scheme liabilities	(24,975)	(24,951)
Net assets/(Liabilities)	14,378	13,025
Surplus restriction (asset ceiling)	(14,378)	(13,025)
Net assets/(Liabilities) included in Group balance sheet	-	-

Pension schemes with net surpluses are not recognised within these accounts because recovery of these assets from the schemes is not certain.

The assets of the scheme have been impaired in the lines annotated as 'Surplus restriction (asset ceiling)'.

21e Fair value of scheme assets - movements in year

	NESPF	
	2026 £000	2025 £000
Opening fair value of plan assets	37,976	37,313
Expected return on assets	2,170	1,808
Actuarial gains / (losses)	330	(350)
Contributions by employer	100	241
Contributions by scheme applicants	21	26
Benefits paid	(1,244)	(1,062)
Other	-	0
Closing fair value of plan assets	39,353	37,976

21f Analysis of fair value of scheme assets

	NESPF	
	2026 %	2025 %
Equities	60	62
Property	19	15
Cash and other liquid assets	7	4
Bonds	14	19

Notes to the Financial Statements

for the year ended 31 March 2026

21g Defined benefit obligation - movements in year

	NESPF	
	2026 £000	2025 £000
Opening defined benefit obligation	24,951	27,677
Interest cost	1,415	1,325
Current service cost	100	277
Contributions by scheme participants	21	26
Actuarial losses / (gains)	(268)	(3,292)
Benefits paid	(1,244)	(1,062)
Closing value of liabilities	24,975	24,951

22 Related party transactions

Person Centred Housing Limited
Community Integrated Care rent a property from Person Centred Housing at a normal commercial value. Related party transactions include rent payments to PCH totalling £18k (2025: £18k) and admin expenses paid by Community Integrated Care of £3,800 (2025: £3,700). At the end of the year, Person Centred Housing owed Community Integrated Care £35k (2025: £31k).

Age Exchange Limited
During the year Community Integrated Care paid costs of behalf of Age Exchange of £710k (2025: £560k). Age Exchange repaid £415k back to Community Integrated Care. At the end of the year, Age Exchange owed Community Integrated Care £513k (2025: £218k).

ARC HD Services Limited
During the year Community Integrated Care paid costs of behalf of ARC HD Services Ltd of £1,024k (2025: £nil). ARC HD Services Ltd repaid £829k owed to Community Integrated Care. At the end of the year, ARC HD Services Ltd owed Community Integrated Care £195k (2025: £nil).

Inspire (Partnership Through Life) Limited
Since the merger, transactions relating to contracts before they were novated over to Community Integrated Care were paid to/from Community Integrated Care. At the end of the year, Inspire owed Community Integrated Care £nil (2025: £nil) in relation to these contracts.

There were no other related party transactions in either year apart from key management personnel remuneration (see note 7).

23 Analysis of changes in net debt

Group	At 31 Mar 2025	Cash flows	At 31 Mar 2026
Cash and cash equivalents			
Cash	20,867	(8,127)	12,740
	20,867	(8,127)	12,740
Borrowings			
Debt due within one year	(22)	-	(22)
Debt due after one year	(204)	24	(180)
	(226)	24	(202)
Total	20,641	(8,103)	12,538

Notes to the Financial Statements

for the year ended 31 March 2026

24 Amounts held as agent

Residents' monies	2026 £'000	2025 £'000
Balance unspent brought forward	7,604	6,739
People We Support income	11,353	10,844
People We Support expenditure	(11,469)	(9,979)
Balance unspent carried forward	7,488	7,604

The charity is the agent of residents' personal monies. These personal monies are held by banks other than the charity's principal banker and although the charity has corporate governance over the balances it has no beneficial ownership. As a result the funds are excluded from the financial statements.

25 Acquisitions

		2026 £'000
Cost of acquisition		6,930
Fair value of assets acquired:		
Property, plant and equipment	3,182	
Receivables	359	
Cash at bank	89	
Trade Creditors	(78)	
Other liabilities	(115)	
		3,437
Goodwill arising on acquisition (note 11)		3,493

On 4 April 2025, Community Integrated Care acquired 100% of the share capital of ARC HD Services Ltd. The acquisition was made to expand the charity's scope of care services. The acquisition cost was derived from expected returns from ARC HD Services Ltd and the goodwill will be amortised over 10 years.

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