

Publication of 2016 to 2017 NHS trust accounting returns data

Overview

NHS trusts submit accounting and management information data to the Department of Health at the end of the financial year. The NHS trust data is submitted on Financial Monitoring forms (FIMS) and is then consolidated into the Department of Health Group Annual Report and Accounts. What is being published here is the accounts data for 2016-17 that is submitted by the NHS trusts for consolidation and which is consistent with the accounts data in the individual NHS trust published annual accounts. The individual NHS trust accounts are published by the bodies themselves and can be found on their own websites. This publication in a Microsoft Excel file makes the data in an NHS trust's accounts, which are published in PDF format, easier to compare with that of other trusts.

Limits of data published

The FIMS forms collected by the Department contain many additional data items or alternate analyses that are used to help the Department consolidate individual accounting data into national accounts. These lines, together with some management information required by NHS Improvement that duplicates or re-presents data provided elsewhere in the forms, have been removed to reduce the file size and aid clarity.

The data Excel (.xlsx) file is large (over 20Mb) and contains the values from each of the cells for the forms. It should be read in conjunction with the guidance below and the proforma FIMS file, which will allow the user to understand better the structure of the data presented. The separate sheets in the file are explained below.

Format of Information Sheet

At the start of the workbook is an information sheet with a tab name 'List of NHS trusts 2016 to 2017'. The headings for the sheet are explained below and each heading is filtered to allow an easy selection of an individual trust or group of trusts.

Organisation Name: This is the name of the NHS trust. The name of the NHS trust is set in the Statutory Instrument (SI) that establishes it. This name may later be changed by an Amendment Order SI. It is the name that was in use at the end of the financial year (31 March 2017) that is used for this document. Please note that the name of a NHS trust in legislation nearly always does not abbreviate 'National Health Service' as 'NHS' and the shortened version is used here only for reasons of brevity.

NHS Code: This is the provider code that is used to identify the NHS trust. Crucially, this does not change when a trust changes name or becomes a foundation trust and is therefore the best way to track a body through the years.

Website: The official web address and hyperlink for the NHS trust is shown under this heading. Where a body has been subsequently dissolved the website may no longer be available. The website address is correct as at August 2017.

Notes: This contains very brief notes on the history of the NHS trust, for example if it has changed its name since establishment. It also shows if the establishment date, the date that the SI establishes the trust as a legal body, and operational date, the date from which the NHS trust begins to provide and account for services, are different. For NHS trusts established in the early 1990s these dates were often different, as the new trusts needed a preparatory period before taking over the provision of hospital services.

Establishment date: This column shows the date the NHS trust was established or became operational. Usually the establishment date and the operational date are the same.

Establishment SI: This gives the link to the original establishment SI that set up the NHS trust. The SI and any subsequent legislation that changes the objectives of the NHS trust or its name can be found on the website www.legislation.gov.uk

All Data

This sheet contains all the relevant accounts data for all the NHS trusts for the year. Note that data for some trusts may only be for a part year, for example where they have gained NHS foundation trust status during the year. The information sheet gives details of changes in an NHS trust's status.

How to use the pivot tables

There are two pivot tables for the NHS trust accounts information. The first table is suitable for looking at the results of a single NHS trust and the second for multiple trusts. Because of the way that the information is structured when it is collected the two tables work using different references.

NHS trust information is collected on forms in a series of worksheets, in a Microsoft Excel file. Each worksheet contains one or more accounting notes. The layout of the forms can be found in the accompanying proforma file. This file has been simplified to remove columns for intercompany data, which is used for eliminations when producing the DH Group accounts, and other data used solely for consolidation purposes. The data for each NHS trust therefore includes amounts expended with, or received from, other DH Group bodies such as other NHS trusts and NHS foundation trusts.

It should be noted that the prior-year data on the worksheet may not be identical to the data submitted by the trust in the prior year, as DH performs some adjustments on the data for consolidation and to eliminate some errors that may occur. The prior

year data on forms is therefore data that is prepopulated by DH based on the previous year's return and may differ from the prior period data originally submitted by the trust itself for that period.

The data table contains the following headings:

NHS trust Code and trust Name: These are the same two first columns as on the information sheet above.

Form name: The accounting data is collected on 23 forms, TRU01 to TRU25¹. Annex A below shows which accounting notes are on which forms. It is usual that several notes are on each worksheet.

Row: this gives the row number of a data element on the form

Row subcode and descriptor: this gives the subcode reference and an abbreviated row description for each data line.

Column: this gives the column number of a data element on the form.

Column maincode and descriptor: this gives the maincode reference and abbreviated column description for each data element on the form.

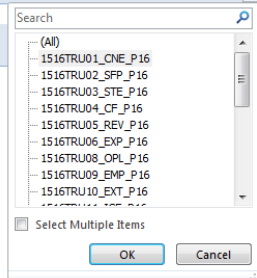
Value: this is the value that has been entered or calculated on the forms.

¹ For historical reasons of collection redesign there is no TRU07 and TRU24 is not required.

Single NHS trust Pivot table

The first pivot table allows the examination of the figures by an individual NHS trust. You can look for all data on an individual worksheet for the current year and the prior-year. The contents of each worksheet can be found in Annex A below. Select the trust name in cell B1 and the form name in cell B2. All rows and columns for the worksheet will then be displayed below.

	A	B
1	Trust Name	Avon and Wiltshire Mental Health Partnership NHS Trust
2	Form Name	1516TRU01_CNE_P16
3		
4	Sum of value	Column Labels
5	Row Labels	MC01 YTD
6	SC100 GrsEmplBfrits	
7	SC110 OthOpCosts	
8	SC120 RevPntCrAct	
9	SC130 OthOpRev	
10	SC140 OpSURP(DFCT)	
11	SC150 InvstmntRev	
12	SC160 OthGns&Loss	
13	SC170 FinanceCsts	
14	SC180 Sp/(Df)FinYr	
15	SC190 DivPybOnPDC	
16	SC191 TxByAbsG	
17	SC192 TxByAbsL	0
18	SC195 NtG/(L)Abs	0



In the example above this corresponds to the Statement of Comprehensive Income table on the TRU01 form in the proforma file.

Statement of Comprehensive Income	Sub Code	SIGN	Maincode 01 Current YTD £000s	Maincode 02 Prior Year £000s
Gross Employee Benefits	100	-	0	0
Other Operating Costs	110	-	0	0
Revenue from Patient Care Activities	120	+	0	0
Other Operating Revenue	130	+	0	0
OPERATING SURPLUS(DEFICIT)	140	+/-	0	0
Investment Revenue	150	+	0	0
Other Gains and Losses	160	+/-	0	0
Finance Costs	170	-	0	0
SURPLUS(DEFICIT) FOR THE FINANCIAL YEAR	180	+/-	0	0
Dividends Payable on Public Dividend Capital (PDC)	190	-		0
Transfers by absorption - gains	191	+		0
Transfers by absorption - (losses)	192	-		0
Net gain(loss) on transfers by absorption	195	+/-	0	0
RETAINED SURPLUS(DEFICIT) FOR THE YEAR	200	+/-	0	0

All NHS trusts Pivot table

The second pivot table allows a data cell for all NHS trusts, or a selected group of NHS trusts, to be viewed on a single page. The default arrangement is to show all NHS trusts. This table looks at a form's contents based on the cell row and column reference. For example to compare the operating surplus / (deficit) for the year of all NHS Trusts from the TRU01 form you would need to look at sc140 mc01, which is at cell reference E14, which is row 14 column 5.

	A	B	C	D	E	F
1		ZZZ NHS TRUST			GoToIndexTab	
2		Org Code: ZZZ				
3		2015/16 Financial Monitoring and Accounts - Quarter 4				
4		TRU01 - ROCR/OR/0190/002				
5		Financial Monitoring and Accounts Forms				
6						
7						
8		Statement of Comprehensive Income	Sub Code	SIGN	Maincode 01 Current YTD £000s	Maincode 02 Prior Year £000s
9						
10		Gross Employee Benefits	100	-	0	0
11		Other Operating Costs	110	-	0	0
12		Revenue from Patient Care Activities	120	+	0	0
13		Other Operating Revenue	130	+	0	0
14		OPERATING SURPLUS/(DEFICIT)	140	+/-	0	0
15		Investment Revenue	150	+	0	0
16		Other Gains and Losses	160	+/-	0	0

	A	B
1	Form Name	1516TRU01_CNE_P16
2	column	5
3	row	14
4		
5	Row Labels	
6	Avon and Wiltshire Mental Health Partnership NHS	
7	Barking, Havering and Redbridge University Hospital NHS Trust	
8	Barnet, Enfield and Haringey Mental Health NHS Trust	
9	Barts Health NHS Trust	
10	Bedford Hospital NHS Trust	
11	Birmingham Community Healthcare NHS Trust	
12	Bradford District Care Trust	
13	Brighton and Sussex University Hospitals NHS Trust	
14	Buckinghamshire Healthcare NHS Trust	
15	Cambridgeshire Community Services NHS Trust	
16	Central London Community Healthcare NHS Trust	

Search

(All)

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Select Multiple Items

OK Cancel

The figures for all NHS trusts will be summed at the end of this table.

Name of Accounts Note (2016-17)		Form	subcodes
	Statement of Comprehensive Income	TRU01	sc100-sc200
	Other Comprehensive Income	TRU01	sc250-sc330
	Reported Financial Performance	TRU01	sc350-sc355
	Statement of Financial Position	TRU02	sc100-sc490
	Statement of Changes in Taxpayers Equity	TRU03	sc100-sc350
	Statement of Cashflows	TRU04	sc100-sc640
Note 1	Accounting Policies	N/A	
Note 2	XYZ pooled budget (optional)	N/A	
Note 3	Operating Segment	N/A	
Note 4	Income generation activities	TRU05	sc400-sc420
Note 5	Revenue from patient care activities	TRU05	sc100-sc230
Note 6	Other operating revenue	TRU05	sc250-sc370
Note 7	Revenue	N/A	
Note 8	Operating Expenses	TRU06	sc100-sc430
Note 9	Operating Leases	TRU08	sc100-sc330
Note 10.1	Employee Benefits	TRU09	sc100-sc420
Note 10.2	Retirements due to ill health	TRU09	sc592-sc594
Note 11.1	Better Payment Practice Code	TRU09	sc600-sc650
	Late Payment of Commercial Debts (Interest)		
Note 11.2	Act 1998	TRU09	sc660 - sc670
Note 12	Investment Revenue	TRU11	sc100-sc210
Note 13	Other Gains and Losses	TRU11	sc211-sc300
Note 14	Finance Costs	TRU11	sc310-sc420
Note 15.1	Other auditor remuneration	N/A	
Note 15.2	Limitation on auditor's liability	N/A	
Note 16.1	Property, Plant and Equipment	TRU12	sc100-sc440
Note 16.2	Property, Plant and Equipment prior year	TRU12	sc630-sc1045
Note 17.1	Intangible fixed assets	TRU13	sc100-sc390
Note 17.2	Intangible fixed assets prior year	TRU13	sc450-sc840
Note 18	Analysis of impairments and reversals	TRU14	sc100-sc960
Note 19	Investment property	TRU15	sc100-sc190
Note 20	Commitments	TRU15	sc200-sc220
Note 20.2	Other Financial Commitments	TRU19	sc340-sc370
Note 21	Inventories	TRU15	sc620-sc750
Note 22.1	Trade and Other Receivables	TRU16	sc200-sc490
	Receivables past their due date but not		
Note 22.2	impaired	TRU16	sc500-sc530
Note 22.3	Provision for impairment of receivables	TRU16	sc540-sc660
Note 23	NHS LIFT investments	TRU21	sc450-sc570
Note 24.1	Other Financial Assets - Current	TRU16	sc1400-sc1410
Note 24.2	Other Financial Assets - Non-current	TRU16	sc1240-sc1390
Note 25	Other current assets	TRU16	sc800-sc820
Note 26	Cash and Cash Equivalents	TRU16	sc857-sc950
Note 27	Non-current assets held for sale	TRU15	sc800-sc960
Note 28	Trade and Other Payables	TRU17	sc110-sc370
Note 29	Other Liabilities	TRU17	sc400-sc480
Note 30	Borrowings	TRU17	sc500-sc750
Note 31	Other Financial Liabilities	TRU17	sc850-sc930
Note 32	Deferred Income	TRU17	sc950-sc1030
Note 33	Finance lease obligations as lessee	TRU18	sc100-sc320
Note 34	Finance lease receivables as lessor	TRU18	sc330-sc810

Note 35	Provisions	TRU19	sc100-sc240
Note 36	Contingencies	TRU19	sc294-sc330
Note 37	Analysis of charitable fund reserves	TRU23	sc330-sc340
Note 38	PFI and LIFT - additional information	TRU20	sc100-sc508
Note 39	Impact of IFRS treatment - current year	TRU20	sc510-sc650
Note 40	Financial Instruments: Financial Assets and Liabilities	TRU21	sc100-sc350
Note 41	Events after the end of the reporting period	TRU21	sc400
Note 42	Related party transactions	N/A	
Note 43	Losses and special payments	TRU22	sc100-sc390
Note 44.1	Breakeven performance	TRU25	sc100-sc280
Note 44.2	Capital cost absorption rate	N/A	
Note 44.3	External financing	TRU25	sc330-sc380
Note 44.4	Capital resource limit	TRU25	sc545-sc600