

NHS Foundation Trust FTC Completion Instructions Month 12 2013/14

Updated: March 2014

A decorative graphic consisting of two thick, curved blue lines that overlap in the center. One line is a darker shade of blue and curves from the bottom left towards the top right. The other line is a lighter shade of blue and curves from the bottom right towards the top left. The background of the lower half of the page has a light blue grid pattern.

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1 Introduction

1.1 Purpose of this document

The FTC Completion Instructions were extensively revised for December 2013 and now updated with a focus on what you need to know to complete the month 12 FTCs for 2013/14. The emphasis in this document is on:

- what has changed since month 9 and compared to 2012/13;
- explaining Monitor's approach to the consolidation of charitable funds (unchanged from month 9); and
- providing a practical guide to completing the FTCs.

This document no longer explains each tab in the form individually. If you are a new FT you may find it helpful to refer to the 2012/13 FTC Completion Instructions available [here](#), but please be advised that some of the information in this document is now out of date.

1.2 Purpose of the FTC template

Monitor is required by statute to prepare consolidated financial statements for the NHS Foundation Trust sector and lay these before Parliament. Monitor collects the information necessary to complete these accounts via the Foundation Trust Consolidation (FTC) template.

Since 2011-12 under HM Treasury's 'Clear Line of Sight' initiative, the Department of Health has been required to consolidate all entities within its accounting boundary into the Department's resource accounts for the year. This includes NHS foundation trusts. Monitor provides a consolidation of information contained in FTC templates to the Department of Health.

The accounts of all NHS foundation trusts will also be consolidated into the Whole of Government Accounts (WGA) prepared by the HM Treasury. Monitor collects the information required for WGA purposes as part of the FTC template.

The purpose of the FTC is to collect the information necessary for the FT Consolidated Accounts, Department of Health resource accounts and Whole of Government accounts, and is not itself a set of pro-forma accounts. Paragraph 3.6 of the FT Annual Reporting Manual (FT ARM) states:

"NHS foundation trusts must also include notes to the accounts corresponding to those notes included in the FTC forms, unless explicitly not required for example because these are nil or immaterial disclosures, as agreed with the NHS foundation trust's own auditors. The content of these notes, however, need not follow the format of the FTC forms, as long as the NHS foundation trust complies with IFRS and the additional requirements of this manual. The FTC forms must be consistent with the accounts. This means that they should be prepared using the same accounting policies and the same amounts should be disclosed in both the accounts and FTCs. The FTCs also collect additional information which is not

expected to be replicated in an NHS foundation trust's accounts, but may be included at an NHS foundation trust's discretion if agreed with the NHS foundation trust's own auditors. These additional tables are given 'table' rather than 'note' numbers in the FTCs."

Disclosures titled '**Note**' in the FTC should be replicated in the FT's accounts where applicable, although detail such as counterparty columns can be omitted. Disclosures titled '**Table**' are collected for the purposes of the consolidated accounts or Departmental resource accounts only and are not required to be included in local accounts.

The FTC template is only supported by Excel 2010. This is in line Monitor policy (as communicated via the August 2012 FT Bulletin) and is consistent with other templates (e.g. In Year Financial Returns). Monitor has no current plans to migrate to Excel 2013.

NHS foundation trusts are reminded that they are expected to use Excel 2010 to complete this FTC file, as set out in the FT Bulletin in August 2012. Monitor has no current plans to migrate to Excel 2013.

1.3 Timetable and submission

IMPORTANT – BREAKING LINKS

All links to other workbooks should be broken before the FTC is submitted to Monitor.

The protection in the FTC means it is not possible to use the tools within Excel to break all the links. NHS foundation trusts should use the 'break links' button on the cover - this macro bypasses the security in the FTC and will break all the links in the document

As set out in our letter to NHS foundation trust finance directors on 29 November 2013, month 12 submissions are required to be made in line with the table below.

Date	Detail
Wednesday 23 rd April 2014 (9am)	<p>NHS foundation trusts submit unaudited FTCs and accounts to Monitor (refer to FT Annual Reporting Manual for full instructions).</p> <p>This submission will include income/expenditure and receivables/payables WGA data.</p> <p>FTCs uploaded to Monitor Portal as 'Trust Return' and with activity name 'FTC Statement M12-Unaudited'. File name should be "[MARS ID] 1314 Draft FTCs.xlsm".</p> <p>Accounts uploaded to Monitor Portal as 'Trust Submission' with activity name 'FTC Statement M12-Unaudited'. Note: submissions that accompany FTCs should always use the relevant FTC activity name.</p> <p>There should be no validation errors in this submission.</p>

Date	Detail
Tuesday 6 th May 2014 (Noon)	<p>NHS foundation trusts re-submit FTCs to provide updated agreement of balances information to Monitor</p> <p>Accounts information does not need to be updated in this submission and validation errors can be ignored. This is with the exception of validations 122, 145 and 151 which should be passed. The accounts tabs will not be utilised by Monitor in this submission. Any changes to the accounts must be agreed with your auditors and should form part of the audited submission of the accounts and FTCs on 30th May.</p> <p>FTCs uploaded to Monitor Portal as ‘Trust Return’ and with activity name ‘FTC Statement M12-Resubmission’. File name should be “[MARS ID] 1314 Draft FTCs – AoB resubmission.xlsm”.</p>
Friday 30 th May 2014 (9am)	<p>NHS foundation trusts submit audited FTCs and accounts to Monitor (refer to FT Annual Reporting Manual for full details and required submissions on this date, including quality reports assurance work)</p> <p>FTCs uploaded to Monitor Portal as a ‘Trust Return’ with activity name ‘FTC Statement M12-Audited’. File name should be “[MARS ID] 1314 Audited FTCs.xlsm”</p> <p>Accounts and related documents uploaded to Monitor Portal as ‘Trust Submission’ with activity name ‘FTC Statement M12-Audited’. Note: submissions that accompany FTCs will use the relevant FTC activity name. REFER TO THE FT ARM FOR ALL OF THE REQUIRED SUBMISSIONS ON 30 MAY 2014.</p> <p>There should be no validation errors in this submission.</p>

A full timetable for the Agreement of Balances process was provided in our letter to Finance Directors and can also be found on Monitor’s Accounts Process Website.

<http://www.monitor.gov.uk/accountsprocess>

1.4 Audit issues

Not achieving a clean, unmodified audit opinion by the deadline is a very serious issue and NHS foundation trusts must make every effort to avoid this situation arising. However, circumstances may arise where an NHS foundation trust is unable to avoid a qualified or modified audit report or may not receive audit sign off by the deadline.

To prevent the situation highlighted above from affecting the Consolidated Accounts, NHS foundation trusts must:

- Inform their Relationship Manager within Monitor of the likely qualification/modified

audit opinion as soon as possible. Please copy ft.accounts@monitor.gov.uk into any emails;

- Submit an FTC with the latest position via the Monitor Portal on 30 May 2014; and
- Once audit sign off is achieved, send all the required items to Monitor immediately.

Monitor will discuss with the auditors of the consolidated accounts the treatment of the NHS foundation trust's entry into the consolidated accounts. Monitor's aim will be to ring fence the amount covered by audit qualifications to the extent that the amount affected is not material to the Consolidated Accounts. To achieve this we may need additional information from NHS foundation trusts which receive a qualified/modified audit opinion.

1.5 Supporting guidance

This guidance accompanies the following documents:

- The *NHS Foundation Trust Annual Reporting Manual 2013/14* which provides mandatory guidance on the format of NHS foundation trusts' annual report and accounts in 2013/14.
- The *Supplementary Agreement of Balances Guidance* which is applicable to all bodies in the Department of Health group.

Further details on the agreement of balances process for month 12 will be issued separately by the Department of Health. This will include, for example, updated contact lists.

These documents and subsequent updates are posted to www.monitor.gov.uk/accountsprocess .

NHS foundation trusts are also advised to have regard to Monitor's [letter to FT finance directors](#) on 29 August 2013 providing Monitor's observations on common errors in the 2012/13 final accounts process.

2 Changes for month 12 2013/14 since month 9 2013/14

2.1 Summary of changes

The following is a summary of the key changes in the month 12 FTC compared to month 9 2013/14.

Area of change	Reference point for detail
Pre-population of prior year comparatives	Section 2.2 below
Pre-population of modified absorption transfers	Section 2.3 below
Finance leases – counterparty analyses	Section 2.4 below
Cash flow statement – new automation	Section 2.5 below
Exit packages – new disclosure	Section 2.6 below
Transport (business travel) – new row	Section 2.7 below
Overseas patients – new table	Section 2.8 below
Intra-government balances – new table	Section 2.9 below
NHS England legacy balances – new counterparty row	Section 2.10 below
New audit sheet	Section 2.11 below
Other key changes	Section 2.12 below

A full list of changes made to the FTC since month 9 is provided in Annex A.

2.2 Pre-population of prior year comparatives

The prior year columns (i.e. columns for 31 March 2013, 2012/13, and 1 April 2012), balances at the start of period for new FTs, and prior period adjustments rows in the FTC have been populated using the information submitted as comparatives in the month 9 FTC. **This does not signify any kind of Monitor ‘approval’ of these figures.** The columns remain unlocked and where these numbers have been changed since prior year (for example for the consolidation of charitable funds) these will be subject to audit scrutiny. Whilst testing has been performed centrally by Monitor over the customisation process, it remains each FT’s responsibility to review and assure themselves over the accuracy of prior period comparatives.

As stated at month 9, Monitor expects that comparative figures should only be amended from the 2012/13 audited position where:

- a material prior period error requires retrospective correction in line with IAS 8. Immaterial errors in comparatives are not expected to result in restatement and should be adjusted in-year in 2013/14; or
- a change in accounting policy, such as consolidation of NHS Charitable Funds, requires restatement of comparatives under IAS 8; or

- an error is identified in the pre-populated comparatives when compared to 2012/13 audited submissions.

Following our e-mail communication to foundation trusts on 4 March, some FTs have requested that the prior year columns be populated with data from their 2012/13 FTC. For FTs in this position, please see the month 9 guidance which is replicated in section 3.3 below.

2.3 Pre-population of modified absorption transfers

A new sheet has been added which has been pre-populated by Monitor with modified absorption transfers data from DH output reports. This reflects the adjustments resulting from the DH legacy balance reallocations exercise in February.

Additional adjustment rows on this sheet permit FTs to reclassify balances to different categories if required (e.g, between P&M and F&F in PPE). These balances then populate the transfers reconciliation on tab '36. Transfers' and movements notes throughout the FTC.

In accordance with the [Receiver Guidance](#) issued by the Department of Health, any adjustments to the value of assets or liabilities should be made (in movements notes, not in this sheet) as an in-year movement, after initial recognition at the PCT recorded value.

2.4 Finance leases – new counterparty analyses

Following the inclusion of NHS Property Services within the DH accounts boundary, the Department believes that intra-group finance leases are now likely to be material to the group accounts. As a result, a full counterparty split is now required on the finance lease obligations and finance lease receivables disclosure notes. Finance lease receivables have always been validated against WGA data therefore this is no significant change. However as borrowings are not ordinarily included in WGA, FTs should note that finance lease obligations will now need to be included in WGA data.

2.5 Cash flow statement automation

In response to feedback from a number of FTs, Monitor has attempted to automate elements of the cash flow statement. Due to the complications of consolidated charitable funds, absorption transfers and certain items not being identifiable in the FTC, there are limits to how far this can be achieved. The result is that a number of adjustments will still require manual input from FTs (e.g. movement in interest payable and elements of absorption transfer balances).

The reconciliation tables below the Cash Flow allow 'other adjustments' to be made to the formula driven movements if required. However the hope is that for FTs with no complex transactions in year, these should not require adjustment.

2.6 Exit packages – new disclosure

Additional disclosure requirements surrounding exit packages and non-compulsory departure payments are required for all Department of Health group bodies in 2013/14. Note 4.6 replaces Table 4C at month 9 on tab '8. Staff'.

The FT ARM paragraph references below this table refer to the updated FT ARM for 2013/14 which Monitor will publish in the coming days.

2.7 Transport (business travel) – new line

A new line has been added to the operating costs note on tab '7. Op Exp' for Transport (business travel). This line should be used for costs of staff travel on business purposes where these expenses are borne by the FT.

FTs may continue to use the line 'Transport (other)' for any other transport related costs including ambulance or other fuel, vehicle repair costs, vehicle insurance and external contracts.

2.8 Overseas patients – new table

Table 2A is a new table on tab 6. 'Op Inc (type)'. This collects information on amounts relating to income charged directly to overseas patients. This note should not be replicated in local accounts and will not be published in the Foundation Trust Consolidated Accounts.

2.9 Intra-government balances – new table

Table 39A is a new table on tab '31. Misc'. This collects information on balances with Public Corporations and NHS bodies outside of the DH Group for use in the consolidated accounts.

Current year balances are pulled from the WGA sheets and FTs should allocate these balances between current and non-current.

Comparative balances have been pre-populated from balances recorded against equivalent bodies in 12/13 audited WGA data. This should also be allocated between current and non-current where applicable.

This is to enable Monitor to include this disclosure in the Consolidated Foundation Trust Accounts as required by the HM Treasury FReM.

2.10 NHS England legacy balances – new counterparty row

Following feedback at month 9, the NHS England counterparty row on the sheet 'WGA – 31Mar14 NHS & DH bal', has now been split in two to separately record legacy balances that were previously invoiced to PCTs and are now notified and agreed with NHS England.

2.11 New Audit Sheet

The audit sheet has been extensively revised and reinstated primarily to assist auditors in their performance of the audit tests set out in the NAO's group audit instructions. However this sheet may be of interest to FTs in avoiding common errors in WGA data.

2.12 Other key changes

Other changes made in the month 12 FTC include:

- removal of the intangible assets acquired by government grant table previously included on tab 15;
- removal of the deferred income movements table previously included on tab 24;
- extensive rework of the Confirmations tab to streamline these questions and present them in a more logical order; and
- hyperlinking the validations and JOCs summary tables to aid navigation..

A full list of changes made to the FTC since month 9 is provided in Annex A.

3 Changes for 2013/14 as previously seen at month 9

3.1 Summary of changes

The following is a summary of the key changes in the month 9 FTC compared to month 12 2012/13. These are unchanged in the month 12 2013/14 FTC unless detailed in section 2.

Area of change	Reference point for detail
Removal of prior year counterparty analysis	Section 3.2 below
Pre-population of prior year comparatives	Section 3.3 below
Consolidation of charitable funds	Section 4
New options for disclosing impairments	Section 3.4 below
Analysis of inventory and provisions charges to expenditure	Section 3.5 below
Staff costs – counterparties and net accounting	Section 3.6 below
PFI / LIFT / other service concessions	Section 3.7 below
Summary of other changes to the form	Section 3.8 below

3.2 Counterparty analyses

Prior year counterparty analyses have been removed. Only totals are required for prior year columns.

Current year counterparty columns on income, expenditure, receivables, payables and other liabilities have been updated to reflect the recent NHS reorganisation. Columns are defined as per the Department's reporting requirements.

3.3 Comparatives for 2012/13

MONTH 12 UPDATE

See also section 2.2 above.

The information in section 3.3 below is only relevant where FTs requested that the 2013/14 month 12 FTC contain comparatives populated from their 2012/13 month 12 FTC.

Pre-population of prior period comparatives

*In response to requests from a number of NHS foundation trusts, Monitor has developed a customisation tool to populate prior period comparatives into FTC templates prior to issuing on portals. Comparative figures have been populated from 2012/13 audited FTC submissions. **Whilst testing has been performed centrally by Monitor over the***

customisation process, it remains each FT's responsibility to review and assure themselves over the accuracy of prior period comparatives.

In contrast to FIMS forms, comparative figures are not locked in to the FTCs. However Monitor expects that comparative figures should only be amended from the 2012/13 audited position where:

- a material prior period error requires retrospective correction in line with IAS 8. Immaterial errors in comparatives are not expected to result in restatement and should be adjusted in-year in 2013/14; or
- a change in accounting policy, such as consolidation of NHS Charitable Funds, requires restatement of comparatives under IAS 8; or
- an error is identified in the pre-populated comparatives when compared to 2012/13 audited submissions.

Some changes to the FTC form in 2013/14 have added additional detail to existing notes. Monitor therefore does not have all the information for the prior year comparative. Comparatives have been populated into the pre-existing rows, and FTs should review the following notes and amend splits accordingly where appropriate:

	Sheet	Details
1	11. Finance	Additional lines have been included for finance costs on LIFT schemes. All prior period costs have been allocated to PFI. FTs with LIFT schemes should review and amend where appropriate.
2	11. Finance	Loans from the Department of Health have been split between capital loans and working capital loans. All prior period costs have been populated as relating to capital loans. FTs with outstanding DH working capital loans should review and amend where appropriate.
3	7. Op Exp	A new row has been added for the change in provisions discount rate(s). Prior period remains free entry. FTs may wish to review and amend for consistent presentation with current year.
4	8. Staff	The format of recharges in relation to staff costs (accounted net) has been simplified in the staff costs note. All such recharges should be included in the 'external to government' column of the counterparty analysis and not included in Agreement of Balances by either party. In populating comparatives, the split between recharges from DH group bodies and non-group bodies has been maintained. FTs should review the split between Permanent and Other.
5	8. Staff	Staff numbers for bank and agency have been split to achieve greater consistency with DH reporting. Comparatives are populated as agency staff. FTs should review this split for consistency with current year.
6	23. Borrowings	PFI/LIFT obligations are now populated directly from the PFI/LIFT disclosure note on sheet 29. In 2012/13 a small number of FTs had inconsistencies between these two notes in relation to their split between current and non-current. This may have changed the short term / long term split feeding through to the SoFP. Please review the present split of current and non-current and amend the PFI/LIFT note on sheet 29 where necessary

	Sheet	Details
7	23. Borrowings	<i>Loans from the Department of Health have been split between capital loans and working capital loans. All prior year balances have been populated as relating to capital loans. FTs with outstanding DH working capital loans should review and amend where appropriate.</i>
8	34. Pensions	<i>The pensions disclosures have been revised for the provisions of IAS 19 (revised). FTs may need to restate this note in applying this standard retrospectively.</i>
9	34. Pensions	<i>Note 41.3 (costs recognised in the SOCI) is now formula driven from the assets and liabilities movements notes to improve internal consistency and reduce instances of this note being populated in error. This may have resulted in prior year figures being altered for a number of FTs. These alternations reflect the amendments made to correct these inconsistencies in the consolidated accounts.</i>
10	24. Other liabilities	<i>Following the change in counterparty analysis, 31 March 2013 deferred income closing balances for PCTs and SHAs have been populated into a dedicated legacy bodies column at 1 April 2013. FTs should allocate such balances to successor bodies or external to government in-year in 13/14 using the dedicated row provided.</i>
11	24. Other liabilities	<i>The 'net pension liability' rows in are intended to be used for on-SoFP pension liabilities only. In 2012/13, the validation to enforce this did not function. This has now been fixed and results in a number of FTs failing validation 95. FTs are not being asked to amend this, and submissions will be accepted with fails on validation 95. This relates to the prior year only (as a compensating adjustment was made by Monitor in the prior year consolidation). Validation 94 for the current year should be passed. FTs are able to amend the prior year if they wish.</i>

Where prior year validation errors have arisen due to rounding differences, Monitor has not adjusted these and trusts should review and amend accordingly.

Where current year figures are populated from SoFP movement notes, some figures will appear in current year columns of your customised FTC. This is not an error. These figures will update as current year notes are completed.

3.4 New options for disclosing impairments

Additional functionality has been included in rows 51 & 52 and 64 & 65 of tab 12.

Impairments to allow FTs to specify whether they wish to present their impairments through cost or accumulated depreciation. This is in response to the number of FTC to accounts inconsistencies arising from different presentation of impairments in PPE notes. Where FTs do not wish to differ from the presentation previously used in the FTCs, the default on this additional functionality remains in line with previous years.

Table 10A Impairments workings (excludes consolidated charitable funds - for impairments to charitable fund assets, enter these on tab 41X)
For Alignment purposes only

This table facilitates the population of impairment figures throughout the FTC. This table should not be replicated within F

Impairments for period ending 31 December 2013	12C	12D	12E	12F	12H	12I	12J	12L
	Total	PPE			Intangibles			
		Operating income	Operating expenses	Revaluation Reserve	Operating income	Operating expenses	Revaluation Reserve	Operating income
Impairments	£000	£000	£000	£000	£000	£000	£000	£000
Loss or damage from normal operations	0							
Loss as a result of catastrophe	0							
Abandonment of assets in course of construction	0							
Unforeseen obsolescence	0							
Over specification of assets	0							
Other [complete free text below]	0							
Changes in market price	0							
TOTAL GROSS IMPAIRMENT	0		0	0		0	0	

The following rows allow you to specify whether you wish to recognise your impairment within the cost or depreciation section of your PPE or intangibles note to aid consistency (impairments through cost and I&C impairments through depreciation)

To be disclosed within:	12C	12D	12E	12F	12H	12I	12J	12L
Cost or Valuation	0			0			0	
Depreciation / Amortisation	0		0			0		

Following the change above, the current year PPE and Intangibles notes on sheets 14 and 13 contain new lines to allow the correction of historical presentational differences between accounts and FTCs arising as a result of impairments. This allows the trust to move previous amounts between cost and depreciation. These lines will appear in FTCs this year only and should not be (and will not need to be) duplicated in an FT's own accounts (given their purpose is to align FTCs with accounts).

	14A	14B	14C	14D	14E	14F
Note 12.1 Property, Plant and Equipment - 2013/14	Total	Land	Buildings excluding dwellings	Dwellings	Assets Under Construction and Payments on Account	Plant & machinery
	£000	£000	£000	£000	£000	£000
Valuation/Gross cost at 1 April 2013 - as previously stated	318,389	26,447	171,828	1,749	8,902	64,354
Correction of historic presentational difference between cost and depreciation (this line is not expected to appear in FT accounts)	0					
Prior period adjustments*	0					
Merger adjustments	0					
Valuation/Gross cost at 1 April 2013 - restated	318,389	26,447	171,828	1,749	8,902	64,354
Valuation/Gross cost at start of period for new FTs	0					
Transfers by absorption - MODIFIED	0					

As a result of this change, Monitor will not expect any further FTC to accounts consistency differences to arise on these notes.

3.5 Analysis of inventory and provisions charges to expenditure

In reporting to the Department of Health, the Department requires that inventory charges and provisions charges be recorded on specific lines within operating expenditure, rather than allocated to detailed lines within that note as NHS foundation trusts are currently able to. NHS FTs have fed back to Monitor that they would not want this change to be imposed on them.

Additional tables have been included on sheets 19 and 25 for NHS foundation trusts to analyse where 'inventories consumed' and 'provisions arising in year' have been charged

within operating expenses. This analysis will enable Monitor to meet the Department's requirement within the consolidated accounts without imposing a mandated format on foundation trusts.

FTs should use this table to identify where inventories have been recognised in expenses

Table 21A Breakdown of inventories recognised in expenses	19P	19Q	Maincode	Expected Sign
	2013/14	2012/13		
	£000	£000	Subcode	
Total inventories consumed (per note 21.1)	0		390	
Charged to:				
Drugs inventories consumed	0		400	+
Inventories consumed (excluding drugs)	0		410	+
Supplies and services - clinical	0		420	+
Supplies and services - non clinical			430	+
Other			440	+
TOTAL	0		450	+

Figure drawn from 7.0p Exp

Figure drawn from 7.0p Exp

Balancing figure

3.6 Staff costs – counterparties and net accounting

The Department of Health now requires separate counterparty analyses to be provided for permanent employees and other staff costs. Counterparty analysis for expenditure relating to permanent employees is restricted to Other WGA bodies (for employer NI and pension contributions) and external to government (gross salary and other payments) only. Expenditure relating to 'other' is unrestricted.

The detail lines for income received against staff costs accounted for on a net basis have been removed. A counterparty analysis is also no longer expected for this income. Both parties to the recharge arrangement should account for the income/expenditure as 'external to government' (as with an agency arrangement).

3.7 PFI / LIFT / other service concessions

The disclosure notes on sheets 29 and 30 for PFI and other service concession arrangement obligations have been revised to separately identify PFI schemes, LIFT schemes and Other Service Concession Arrangements. This replaces the previous split by scheme.

Additional information is now also collected in relation to schemes with an outstanding obligation greater than £500m.

Some tables relating to off-SoFP PFI schemes have been removed.

3.8 Other changes

In addition to the changes explained in the detail above, a number of further key changes have also been made to the FTC form for month 9 as follows:

- **Validations** – Following simplifications throughout the FTC form and a review of obsolete checks, validation checks have been reduced by a quarter.

- **Operating lease commitments** - Counterparty analyses will now be collected for operating lease commitments (both as a lessor and lessee) in addition to the analysis already collected for operating lease income/expenditure.
- **On-SoFP pension disclosures** – Disclosures on tab 34. *Pensions* have been updated to reflect the provisions of IAS 19 (revised). Please refer to the *FT Annual Reporting Manual* for more details of the accounting standard change.
- **Impairments** – FTs are advised that the formulae calculating the DEL/AME split of FTs have been corrected. This affects the prior year numbers, but requires no action by FTs.

4 Consolidation of NHS charitable funds (unchanged from month 9)

MONTH 12 UPDATE

The consolidation of charitable funds is unchanged in the month 12 FTC, except for:

- the row for employee benefits expenditure with NHS bodies in table B on tab 41X has been split into two;
- the red and blue optional columns referred to in section 4.3 below have been rolled out throughout relevant notes of the FTC.

IMPORTANT

NHS charitable funds are considered external to government and do not form part of agreement of balances. Therefore:

- any charitable funds numbers in accounts tabs are 'external to government';
- if you transact with another NHS body's charitable funds, you will exclude these amounts from the balance with that counterparty on the WGA tabs; and
- you will exclude charitable funds from any agreement of balances schedules you send.

4.1 Charities – IAS 27 and ONS

IAS 27 application from 2013/14

When International Financial Reporting Standards (IFRS) were adopted in the NHS, HM Treasury approved a dispensation whereby NHS bodies did not apply International Accounting Standard (IAS) 27 Consolidated and Separate Financial Statements to their NHS charitable funds. This dispensation does not apply from 1 April 2013. NHS foundation trusts will be consolidating their NHS charities into their accounts for the first time in 2013/14 where the control tests in IAS 27 are met.

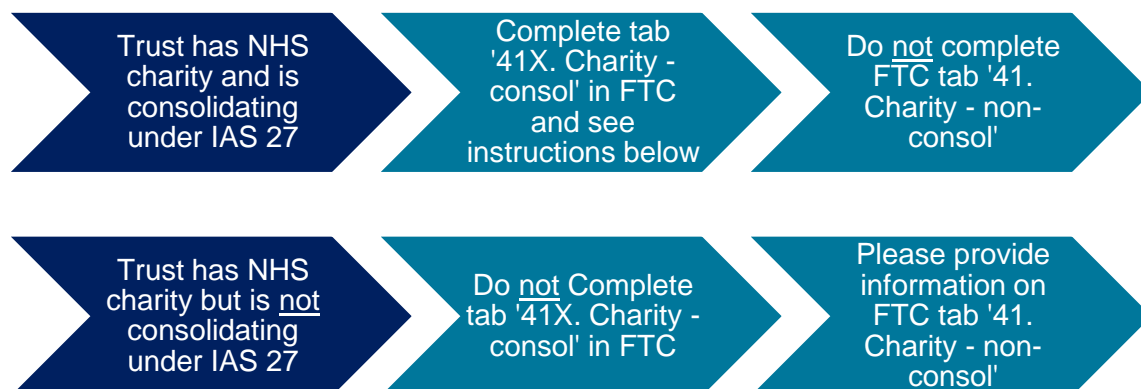
The FTC file should be consistent with the FT's group accounts. If an NHS foundation trust does not consolidate its charity in its accounts, then it will not consolidate the charity into the FTCs.

Department of Health consolidation under ONS definitions

For 2012/13, a change in the definition of the consolidation boundary by ONS meant that the Department of Health was required to consolidate all NHS charitable funds into the departmental accounts. This is regardless of any local control or otherwise under IAS 27. This continues to be the case in 2013/14.

Therefore even where you do not consolidate your charity under IAS 27, the Department of Health and Monitor request that you provide summarised information to assist the Department in performing their consolidation under the ONS definition.

Charity tabs in FTC template



If you are not consolidating (either due to control tests or on materiality grounds), please provide information on tab '41. *Charity – non-consol*' wherever possible. Monitor acknowledges that in some instances the charity might not provide this information to the trust.

In the unlikely scenario that you have more than one NHS charity and are consolidating one/some but not others, then please complete both tabs 41X and 41 as appropriate. Please also advise Monitor by email to FT.Accounts@monitor.gov.uk.

The remainder of this chapter concentrates on how to perform local consolidation of charities under IAS 27.

4.2 Monitor's objectives

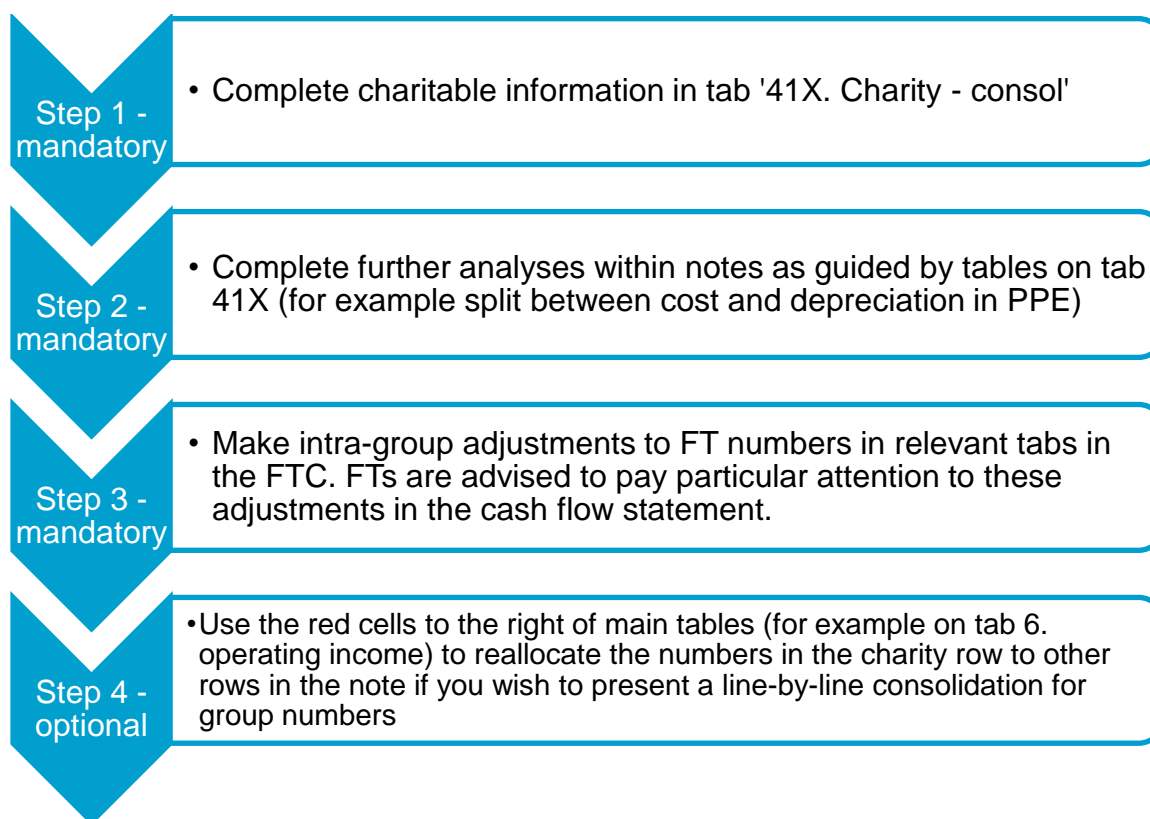
In preparing the Consolidated NHS Foundation Trust Accounts for 2013/14, Monitor will consolidate the accounts of NHS foundation trusts, including local consolidation of charitable funds where this is performed under IAS 27. Some NHS foundation trusts already prepare group accounts, due to other subsidiaries they already have.

As set out in the FT Annual Reporting Manual 2013/14, NHS foundation trusts preparing group accounts will have 'group' and 'trust' columns in their accounts. For some foundation trusts, the 'group' column will include other subsidiaries, alongside the charitable funds. The FTC template has always captured 'group' numbers and will continue to do so. In designing the form of the FTC template, capturing 'group without charities' was not feasible as this would not enable auditors to confirm consistency between accounts and FTCs for all bodies.

The Department of Health intends to consolidate all charities as a separate exercise for its compliance with the ONS definition of the departmental group. Monitor needs to be able to report consolidated FT sector numbers to the Department excluding charity numbers. Rather than require NHS foundation trusts to additionally provide 'group excluding charity' numbers throughout to Monitor, Monitor has designed the FTC template to enable Monitor to de-consolidate charities, while seeking to simplify the process for NHS foundation trusts as much as possible.

4.3 How to complete the FTC

In summary, the approach to consolidating charities in the FTC is as follows:



Step 1 – complete charity information in tab '41X. Charity – consol'

Tab 41X has been designed to collect both charitable fund information (in a simplified format) on a gross (un-consolidated) basis as well as the elimination adjustments. Post-elimination charitable fund numbers then feed from this tab throughout the FTC in dedicated charitable fund columns / rows (identifiable by blue highlighting). This format enables deconsolidation by Monitor at a group level, as explained in section 4.2 above.

Table A – Consolidated charitable funds information

Provide the name and the registered charity number of all charities consolidated within the FT's annual accounts.

Where a legacy PCT charitable fund is consolidated from 1 April 2013, please note this after the name of the charity. Where multiple charities are consolidated, gross charity figures (pre-elimination adjustments) should be added together in the following tables.

Table B – Statement of comprehensive income / Statement of financial activities

- Charitable funds numbers should be initially entered gross (prior to elimination adjustments for business with the FT) but after restatement for alignment of accounting policies, in columns C and G.
- The elimination adjustments (only the charity side of these adjustments) should then be included in columns E and H.
- Any gain on transfer to be recognised under absorption accounting in the group accounts should be entered in column D. This is expected to be rarely used (if at all) and in relation to transfers from PCTs.
- Net charity numbers (after elimination adjustments) are then calculated in columns F and I which are populated into dedicated rows and columns in the operating income and expenditure notes and SOCITE.
- Note the text to the right of the table – red text indicates some manual input is required within the related note. (Step 2 of the consolidation process)

Table C – Statement of financial position / Balance sheet

- Three years of charitable funds balance sheet should be provided to enable restatement under IAS 8. Gross charitable funds figures should be entered in columns C, F and I.
- Elimination adjustments should be entered in columns D, G and J.
- Calculated net charitable fund balances are populated into dedicated rows and columns of related notes.
- Refer to text to the right hand side of the table – red text indicates some manual input is required within the note. (Step 2 of the consolidation process)

Table D – Movement in Charitable Funds reserve

- This is a simplified SOCIE (current year only). Where possible, movements are populated from previous tables however FTs should review the split between restricted and unrestricted reserves and clear the check with validates closing reserves against the SOFP.

Table E – Cash flow statement

Monitor recognises that charitable funds meeting the definition of a ‘small company’ are not ordinarily required to produce a cash flow statement. This table has therefore been designed to facilitate the foundation trust in producing simplified cash flows which are then populated directly into the consolidated cash flow statement.

Cash flows should be entered based on gross charitable funds activities (prior to eliminations) in columns C and F, then adjusted for the impact of elimination adjustments (e.g. movement in payables) in columns D and G. Cash flows post elimination are then fed directly into the consolidated cash flow statement in dedicated charitable fund rows.

Table F - Transfers of PCT charitable funds

Where an FT has gained control of legacy PCT charitable funds on 1 April 2013 and this meets the definition of a subsidiary for the FT, this should be accounted for as an absorption transfer within the FT’s group accounts. A gain on transfer may be recognised (within the group accounts only) at 1 April 2013 and financial activity of the PCT charitable fund should

be consolidated for 2013/14 only (i.e. no restatement of prior periods). By completing this note, assets and liabilities transferred will be automatically populated into movements note throughout the FTC.

Table G – Analysis of charitable income received by the FT

As explained in section 4.2 above, Monitor will de-consolidate charities for reporting to the Department of Health. Intra-group adjustments will be reversed using the information provided on tab 41X. For intra-group income in the NHS foundation trust, Monitor needs to know where this income is recorded in the trust accounts, in order to allow these adjustments to be made. This table asks FTs to analyse the charity's expenditure with the FT into where this income is recorded.

Checks

A number of checks have been included to ensure the internal consistency of charitable funds figures prior to elimination adjustments and also to ensure the consistency of movement notes with the information provided on Sheet 41X.

All checks must be passed in order to clear validation 146 on the validations sheet.

Step 2 – Complete further analyses within notes as guided by tables on tab 41X

The information provided on tab 41X is then fed automatically into dedicated charitable funds rows/columns throughout the rest of the FTC template. These are coloured blue for ease of identification.

Some information is entered in a summarised form in tab 41X and further analysis will be required in the corresponding group accounts note. For example, the net book value of PPE needs to be split into cost and accumulated depreciation in the PPE note. Narrative in column L/N on tab 41X identifies where this analysis is required.

Step 3 - Make intra-group adjustments to FT numbers in relevant tabs in the FTC

The completion of tab 41X allows charity numbers after intra-group eliminations to be fed to the rest of the FTC. Numbers in the remainder of the FTC for the FT therefore need to be adjusted to remove intra-group transactions. For example income from donations received by the FT from the charity will need to be eliminated. It is therefore very important that the analysis referred to above in Step 1 in Table G is completed so that Monitor can understand where this income arises for the FT.

Monitor advises FTs to not overlook the intra-group adjustments needed to be made to FT numbers in the cash flow statement, e.g. movements in working capital.

Step 4a – Optional - Use the red cells to the right of main tables to reallocate the numbers in the charity row in FTC notes

Monitor does not expect the overall consolidation of charitable funds in the NHS foundation trust sector to be material to the consolidated NHS foundation trust accounts. Monitor currently intends to use dedicated rows/columns for charitable fund balances, as shown in the FTCs. However Monitor is conscious that for some FTs, consolidated charitable funds may be material to the local group accounts being prepared. FTs may wish to prepare a full line-by-line consolidation within notes in their accounts.

During the testing of the FTC template, some FTs fed back to us that they like to link their accounts to the FTC template and would not welcome having to do this reallocation within their accounts spreadsheet. The red columns to the right of relevant notes (for example income, expenditure, receivables, payables) have been added to allow FTs to reallocate the charity number in that note to other rows. It then calculates a revised total that FTs can use for linking to their accounts. Completion is optional and will not be used by Monitor.

Step 4b – Optional – Use the blue cells to the right of main tables to create ‘Trust’ numbers

As explained throughout section 4 of this document, Monitor needs to collect Group numbers in the FTC. Monitor considered adding ‘Trust’ columns to the FTC throughout, but this would create additional burden for FTs in providing information that Monitor does not need. The FTC therefore does not contain ‘Trust’ numbers.

In testing the FTC file, some FTs fed back to us that they like to fully link their accounts template to the FTC and seek to minimise the adjustments made in their accounts spreadsheet file. Monitor has added additional optional columns (the blue columns) to the right of relevant notes to enable FTs to record ‘Trust’ numbers in the FTC. This is purely for the purpose of being able to link to these numbers from accounts spreadsheets. Completion is optional and will not be used by Monitor.

Annex A: Month 12 FTC change log

The following table lists all changes made in the month 12 FTC compared to month 9. In order to assist FTs in assessing the impact of changes made between 9 Month and 12 Month FTC submissions in 2013/14, these have been categorised by nature of change.

1. Structural changes / changed analyses

Tab Affected	Statement/ Note affected	Change	Reason
4. CF	CF	Modified absorption CCE movements row has been removed as no cash has transferred to FTs from PCTs.	Correction of previous error
6. Op Inc (type)	Table 2A	A new table has been added to collect information on overseas patients.	Additional data for DH
7. Opex	Note 3	New row for "Transport (other)" to differentiate from 'business travel'.	Alignment with DH reporting
8. Staff	Table 4C	Replacement table 4C for exit packages (other departures). This mirrors the accounts disclosure requirement in the updated 2013/14 FT ARM.	New reporting requirement
11. Finance	Note 8	The "Rental revenue" category has been removed. Unrequired rows in the finance income note have been removed. Fair value gains and losses recognised in this note have been clarified. A new row has been added for "Recycling of gains/losses on available for sale financial instruments" and this is populated from the SOCIE.	Improve data quality
14. PPE	Table 12E	The column for the "NHS charitable fund assets" category has been removed.	Correction of error in FTC
15. NCA misc	Note 13	Note 13 'Intangibles assets acquired by Government grant' has been removed.	Burden reduction
19. Inventory	Table 21A	A new row for "Transport (other)" has been added, as above. A new check has been added to ensure that inventories consumed recognised in 'Transport (other)' does not exceed the total expense recognised in the Opex note	Correction of previous omission
20. Receivables	Note 24.1	A full counterparty split to the finance lease receivables disclosure note has been added as a replacement to the previous less detailed table. The net lease receivable amount populates into each counterparty cell in the main receivables note.	Change in DH reporting requirement
24. Other liabilities	Table 29A	The deferred income movements table (and associated checks) has been removed.	Burden reduction

Tab Affected	Statement/ Note affected	Change	Reason
28. C&O	Note 36	A full counterparty split to the finance lease payables disclosure note has been added as a replacement to the previous less detailed table. Any intra-group amounts are validated against the WGA sheets therefore any obligations owed to other group bodies must be included as WGA data (most likely in the adjustments column unless notified).	Change in DH reporting requirement
29. PFI (On-SoFP)	Note 37.1 & 37.2. Table 37D & 37A	Categories to split the current year column between PFI, LIFT, Other service concession have been added.	Alignment with DH reporting
31. Misc	Table 39A	A new table has been added to collect the current and non-current split on balances with Public Corporations and NHS bodies outside the Departmental Group.	Change in statutory status of FT consolidated accounts
36. Transfers	Table 43A	A new column has been added into the transfers table for "Overdrafts".	Improved detail to aid internal validation
41X. Charity - consol	Table G	A new row for "Deferred Income (in other liabilities)" has been added to permit recording any income from the charity that the FT has deferred.	Improve data quality
41X. Charity - consol	Table B	The employee benefits category "Expended with other NHS Bodies" has been removed and replaced by two new rows for 'Expended with NHS Trusts' and 'expended with NHS England and CCGs'.	Correction of previous omission
WGA - DH & NHS bal	N/A	New NHS England Core line added for outstanding legacy items (previously invoiced to PCTS in 12/13 or earlier).	Improve data quality
WGA tabs	N/A	Removed all user-definable rows.	Improve data quality
WGA – DH & NHS bal	N/A	New counterparty – Genomics England Ltd. This body sits within the 'Other DH bodies' counterparty column.	Change in DH group structure

2. Changes to formulae / text

Tab	Statement/ Note affected	Change required	Reason for change
Confirmations	N/A	The confirmations tab has been updated to remove some redundant questions, and the tab has been reordered to put questions into more logical groupings.	Improve data quality / internal consistency
SOCI	N/A	The sub total formulae for total comprehensive income have been corrected.	Correction of error in FTC
SOCIE	N/A	The formulae for “Revaluations and impairments – charitable funds” have been improved.	Improve internal consistency
SOFP	N/A	Correcting the SOFP checks so that the formula rounds each value before calculating the difference rather than rounding the difference.	Correction of error in FTC
4. CF	N/A	New row added for “Public dividend capital received (PDC adjustment for modified absorption transfers of payables/ receivables)”.	Correction of previous error
4. CF	N/A	Cell D79 is now formula driven to equal the value of cash and overdraft that transferred per the transfers table on tab 36.	Improve internal consistency
4. CF	N/A	New row added to calculate the difference between amounts charged to the SOCI and employer cash contributions paid.	Improvement
6. Op Inc (type)	Note 2.3	The amortisation of PFI deferred credits cells for rows “Main scheme” and “additional lifecycle assets received” have been locked for group counterparties	Improve data quality
6. Op Inc (type)	Note 2.3	Certain cells have been locked where counterparties previously wrongly open.	Alignment with DH reporting
11. Finance	Note 9	The “Overdrafts” interest expense business with NHS FTs cell has been locked.	Correction of error
20. Receivables	Note 22	The receivables from other DH bodies and receivables from other WGA bodies cells for the following categories (both current and non-current) have been unlocked: NHS receivables - Revenue NHS receivables – Capital	Correction of previous error
22. Trade Payables	Note 26.1	The payables to other WGA bodies for the following categories (both current and non-current) have been unlocked: NHS payables – Capital NHS payables – Revenue	Correction of previous error
24. Other liabilities	Note 30	Correction made to the third balance sheet date (01 April 2012).	Correction of previous error
41. Charity - non-consol	N/A	Correction made to the current year balance sheet date. (Tables 4, 5 & 6).	Correction of error in FTC

Tab	Statement/ Note affected	Change required	Reason for change
41X. Charity - consol	Table D	Restricted/ Endowment "gains/ (losses) on revaluations" cell is now formulae driven. Unrestricted funds "gains/ (losses) on revaluations" has been unlocked.	Correction of error in FTC
WGA - 1314 DH & NHS trans	N/A	The NHS codes on NICE and NSCIC have been amended to NCE033 and HIC033.	Correction of error in FTC
WGA - DH & NHS bal	N/A	The South London Healthcare row has been locked as this body has been dissolved and outstanding balances will now need to be accounted for by successor bodies.	Change in DH group structure
WGA – DH & NHS bal	N/A	The row for 'partially completed spells not attributable to a commissioner' has been updated and may now be used also for non-attributable NCA accruals.	Improve data quality

3. Validation/ JOC changes

Tab	Statement/ Note affected	Change required	Reason for change
Validations	N/A	The following validations have been removed (month 9 number references): <ul style="list-style-type: none"> • 56 - 63. Other liabilities • 150 &-151. Other checks 	No longer required
Validations	N/A	The following validations have been added: <ul style="list-style-type: none"> • 22 & 23. Staff • 95. Transfers • 122. WGA (receivables and payables) • 145. WGA (revenue & expense) • 147 Non-consolidated charities checks • 148 & 149 Charities name & number • 151. Other checks: WGA • 152. Losses & special payments • 153 PFI schemes over £500m 	Improve data quality
Validations	N/A	The following validations have been amended: <ul style="list-style-type: none"> • 2. Statement of comprehensive income • 15. Statement of cash flows • 111 - 121. WGA balances (previously validations 116 - 126) 	Improve data quality
41X. Charity - consol	N/A	A check has been added on post elimination balance sheet cells that these cannot be less than zero for assets or be greater than zero (for liabilities)	Improve data quality

JOCs	N/A	Updated the following JOCs: <ul style="list-style-type: none"> • JOC 1 - 3 Statement of cash flows • JOC 14 Finance • JOC 17 CCE • JOC 20 Financial Instruments 	Improve internal consistency
JOCs	N/A	Two new JOCs added: <ul style="list-style-type: none"> • JOC 29 – Other operating expenditure • JOC 30 – Other operating income 	Improved data quality

4. Other

Tab	Statement/ Note affected	Change required	Reason for change
Audit sheet	N/A	An audit sheet has been added which assists auditors in performing the following tests: <ol style="list-style-type: none"> 1. Identifies which validations check consistency of accounts and WGA 2. Identifies counterparties where the expected relationship between receivables and payables does not exist 3. Checks that FTs have disclosed balances / transactions for key bodies (VAT, NI etc.) 4. Enables filtering for unexpected signs. 	Improved auditor functionality
Modified transfers sheet	N/A	All Modified Absorption movements in the FTC and also the total modified absorption transfers figures at the top of table 2 on tab 36 are formula driven from new tab 36B.	Change in accounting policy / improve data quality
Cashflow	N/A	Table 2 on the cash flow sheet has increased automated functionality to assist FTs in preparing the cash flow statement.	Responding to FT feedback for more automation

Annex B: Information on specific notes

This annex provides information on the completion of specific notes in the FTC template. **This information is unchanged from 2012/13**

Interaction between *Note 4. Employee Expenses* and *Note 3. Operating Expenses*

Note 4 includes an analysis of net employee expenses between relevant operating expenditure lines. These then populate Note 3. Where lines may include an element of employee and non-employee expenditure these lines have been split in two.

This new mechanism enables Monitor to meet the WGA and Departmental reporting requirements for the FT sector.

Recording drugs spend and inventory consumption

Note 3. Operating expenses includes 3 lines relating to drug costs and consumption of inventories:

- *'Drugs inventories consumed'* is populated from the *'Drugs'* category of *Note 21.1 Inventory Movements*.
- *'Drug costs (non inventory drugs only)'* is free entry and should be used to record drugs which are not passed through inventory (such as FP10s).
- FTs are encouraged to use *'Inventories consumed'* for the remaining inventories recognised in expenses in year however this remains free entry as it is understood that some NHS foundation trusts believe it to be more appropriate to recognise some items within *'Supplies and Services'*.

This format assists Monitor in meeting the WGA and Departmental reporting requirements for the FT sector.

Asset valuations

To facilitate the production of the Accounting Policies note in the FT Consolidated Accounts, Monitor needs to collect additional information about how FTs determine the fair value of their assets. This information is collected in the *Asset Valuations table* in worksheet 15. *NCA Misc*. For non-property assets, the method for determining fair value (e.g. historic cost as proxy for fair value) should be entered in the relevant cells, with the net book value of assets valued using this method in columns C to D.

In the property valuations table, please enter the current NBV of those assets. For example, if buildings were revalued using Modern Equivalent Asset, without using the option for Alternative Site, and their current Net Book Value is £10m, enter £10,000k in the cell for Buildings excluding dwellings, Modern Equivalent Assets (no Alternative Site).

Example of how to complete this table is below.

Asset Valuations Table				
These tables are used to assist Monitor in the creation of the accounting policies note in the consolidated accounts and consolidating adjustments. This tables are not required in individual FT accounts. Completion of these tables is a compulsory requirement.				
Non-Property Valuations				
Method for determining fair value	Net Book Value covered by each method for determining fair value			
	Plant & machinery £000	Transport equipment £000	Information Technology £000	Furniture & fittings £000
Historic cost as proxy for fair value	100		40	
Indexed historic cost				70
Professional revaluation		50		
Total	100	50	40	70
Property Valuations				
NBV of assets covered by valuation method	Land £000	Buildings excluding dwellings £000	Dwellings £000	
Modern Equivalent Asset (no Alternative Site)	5,000	10,000		
Modern Equivalent Asset (Alternative Site)				
Other Professional Valuations				50
Total	5,000	10,000		50

Revenue costs of IFRS: Arrangements brought on SoFP under IFRIC12 (e.g PFI) (Table 37C)

This table is a comparison between PFI revenue costs on an IFRS basis and on a UKGAAP/ESA95 basis. This should be completed by all FTs who are disclosing a commitment at the balance sheet date. If the Trust's PFI scheme was accounted for on balance sheet under UK GAAP prior to the transition to IFRS, this note should be completed with equal costs under each basis.

Capital expenditure on a UKGAAP basis is expected to relate to the build up of a residual interest over the life of the scheme.

Consultancy costs (within Note 3. Operating expenses)

Costs included within Consultancy costs Note 3. Operating Expenses, should meet the following definition:

“The provision to Management of objective advice relating to strategy, structure, management or operations of an organisation, in pursuit of its purposes and objectives. Such advice will be provided outside the ‘business-as-usual’ environment when in-house skills are not available and will be time-limited.”

Counterparties for this line have therefore been restricted as it is not deemed that bodies within the Departmental Group would be providing such services outside of business-as-usual.

Prior Period Adjustments

Monitor takes a keen interest in Prior Period Adjustments (PPAs) entered by FTs. Worksheet 38. PPA details the value of PPAs entered into the FTC and FTs are required to provide a justification for the raising of immaterial PPAs and an explanation for material items. FTs are also required to disclose whether PPAs relate to a change in accounting policy or prior period error.

Annex C: Monitor Portal Upload Instructions

Following the instructions below will ensure that all files are submitted to Monitor correctly and submissions are not classed as late due to errors in the Monitor Portal upload process.

You are advised to check your Monitor Portal log in works as planned several days prior to the submission deadline. Due to the high volume of queries Monitor receives around submission day, it may prove difficult to contact a member of Monitor staff who can help you with any log in problems.

1. Open the Internet Browser (Internet Explorer 7 and higher is recommended as the system is not supported on Firefox and Chrome as well as earlier versions of Internet Explorer)
2. Browse to [https://portal.monitor-nhsft.gov.uk/trusts/\[MARSID\]](https://portal.monitor-nhsft.gov.uk/trusts/[MARSID]) with MARS being the ID as communicated to you by monitor.
3. Enter your username and password into the dialog box which appears. These will have been emailed to the person whose name the account is in. All usernames begin with IRNHSFT\ and there is a full stop in between the first and last name. You will then see the screen below

Monitor
Independent Regulator
of NHS Foundation Trusts

Foundation Trust Home

Robin Thakur's password will expire in 4 days [Change password](#)

Trust type: Specialist

Key contacts

Chair: [Redacted] [Edit]
 Chief Executive: [Redacted] [Edit]
 Finance Director: [Redacted] [Edit]
 Nursing Director: [Redacted] [Edit]

Please let us know if any of the above information is incorrect or incomplete

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Foundation Trust Resources

- How to use this site
- Monitor web site
- Contact us (email)
- Annual reporting manual
- Amendments to the Guide July 2010
- Compliance framework
- Prudential borrowing code
- FT Bulletin

Trust Submissions

- Inbox (from Monitor)
- Outbox (to send to Monitor)
- Archive

4. Click on Outbox (to send to Monitor) and you will see the screen below.

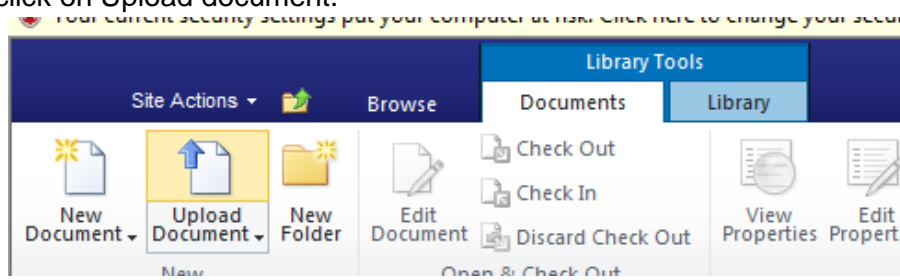
Monitor
Independent Regulator
of NHS Foundation Trusts

FT Submissions > Outbox (to send to Monitor) > All Documents

Type	Name	Activity	Modified	Modified By	Notes
[Icon]	110722 [Redacted] pack MASTER [HEW]		26/03/2012 05:17 PM	[Redacted]	[Redacted]
[Icon]	M07 Financial Report for Monitor	Other	02/12/2011 12:52 PM	[Redacted]	[Redacted]
[Icon]	[Redacted] 1213 Initial (capex) plan return template v1	Return for DH	13/01/2012 05:33 PM	[Redacted]	[Redacted]
[Icon]	[Redacted] 11-12_FTC_for_9_months_data revised after fixer and further change for revaluation Feb 03 Final	FTC 9 Months	10/02/2012 04:17 PM	[Redacted]	[Redacted]

+ Add new item

- Click on the documents tab at the top of the screen, (see below tab in white) then click on Upload document.



- Click on browse and find the file which you wish to upload then click on OK.
- Once the file has uploaded, you need to tell the system what kind of file it is. Choose **Trust Return under Content Type** if it is an Excel return template which you have filled in for analysis by Monitor. **An FTC file is therefore a Trust Return.** If it is a supporting document (such as an ISA 260 or signed accounts), however, choose **Trust Submission for the Content Type**.
- Choose the Activity for what you are returning. This activity should have been communicated to you by Monitor prior to the returns process. If you are unsure, refer to Monitor.
- Important Note: The 2 fields above MUST be filled out correctly otherwise Monitor's automated systems cannot recognise the files. There will be a delay in analysing your data and your return might be marked as late by Monitor.**