

# Publication of 2015 to 2016 NHS Trust Accounting Returns data

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## 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 2015-16 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 an excel file makes the data easier to compare with other trusts to that included in the NHS trust's accounts, which are published in PDF format.

## 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 MS 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 better understand 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 2015 to 2016'. 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 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 2015) that is used on 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 only used here for reasons of brevity.

**NHS Code:** This is the provider code that is used to identify the NHS trust. Crucially, this doesn't 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 July 2016.

**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 show if the establishment date, the date that the SI establishes the trust as a legal body, and operational date, the date from when the NHS trust begins to provide and account for services, are different. For NHS trusts established in the early 1990's 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](http://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 TRU25<sup>1</sup>. 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.

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<sup>1</sup> For historical reasons of collection redesign there is no TRU07 and TRU24 is not required

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.

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

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## 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		<b>OPERATING SURPLUS(DEFICIT)</b>	<b>140</b>	<b>+/-</b>	<b>0</b>	<b>0</b>
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	<b>Row Labels</b>	
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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18

☐ Select Multiple Items

OK Cancel

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

Name of Accounts Note (2015-16)		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	Average Staff Numbers	TRU09	sc460-sc560
Note 10.3	Staff Sickness absence and ill health retirements	TRU09	sc570-sc594
Note 10.4	Exit Packages	TRU10	sc100-sc270
Note 10.5	Exit Packages Disclosures	TRU10	sc280-sc350
Note 10.6	Pension costs (narrative disclosure)	N/A	
Note 11	Better Payment Practice Code	TRU09	sc600-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	Property, Plant and Equipment	TRU12	
Note 15.2	Property, Plant and Equipment prior year	TRU12	sc630-sc1045
Note 16	Intangible fixed assets	TRU13	sc100-sc390
Note 16.2	Intangible fixed assets prior year	TRU13	sc480-sc840
Note 17	Analysis of impairments and reversals	TRU14	sc100-sc960
Note 18	Investment property	TRU15	sc100-sc190
Note 19	Commitments	TRU15	sc200-sc220
Note 19.2	Other Capital Commitments	TRU19	sc340-sc370
Note 21	Inventories	TRU15	sc620-sc750
Note 22.1	Trade and Other Receivables	TRU16	sc200-sc490
Note 22.2	Receivables past their due date but not 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 24.3	Other Financial Assets - Non Current - Capital Analysis	N/A	
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	
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 Revenue	TRU17	
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-sc250
Note 36	Contingencies	TRU19	sc290-sc330
Note 37	PFI and LIFT - additional information	TRU20	sc100-sc580
Note 38	Impact of IFRS treatment - current year	TRU20	sc510-sc650
	Financial Instruments: Financial Assets and		
Note 39	Liabilities	TRU21	sc100-sc350
Note 40	Events after the end of the reporting period	TRU21	sc400
Note 41	Related party transactions	N/A	
Note 42	Losses and special payments	TRU22	sc100-sc390
Note 43.1	Breakeven performance	TRU25	sc100-sc280
Note 43.2	Capital cost absorption rate	N/A	
Note 43.3	External financing	TRU25	sc330-sc380
Note 43.4	Capital resource limit	TRU25	sc545-sc600