

15 January 2021

Dear Colleague

## **NHS accounts timetable and year-end arrangements – with provider annex**

### **Understanding the challenges**

The NHS is under considerable strain so we must collectively focus on the essentials. You will appreciate that maintaining financial control and reporting is vital, and this is most straightforward for entities when it is timely rather than retrospective. Month 9 reporting helps ensure the smooth running of year end, but we are mindful of the wider pressures. Our plan is that month 9 continues, but we are seeking to simplify or remove other requirements in the lead up to year end as this letter explains.

Many of you have told us that the 2019/20 year end went on too long: despite the pressures of the pandemic, you would have liked accounts and audit deadlines to have been less protracted. In planning for 2020/21 many of you have given the same message. Some entities with significant additional operations with a direct impact on financial reporting have told us they would not want an extended year end. Others have made clear to us that they do need more time. The complexity of intra-group arrangements within the Department of Health and Social Care (DHSC) group means the ‘agreement of balances’ exercise and associated submissions remains necessary, and this only works when entities work to the same timescales. But we need to make this as straightforward as possible. In addition, the audit community continues to report pressures from remote working and impact from delays in other sectors including local government.

### **Year end timetable for 2020/21**

The draft accounts deadline for NHS bodies is 27 April. This reflects the timing of Easter and adds a further working day compared to the previous practice in 2018/19 and earlier years. It then extends the audit window by two weeks, to 15 June. This is in recognition of the delays caused if auditors need to perform their work remotely. We do not know if this will be the case, but it is prudent to plan that it may be. If audits revert to being conducted mainly on-site, we will keep this timetable as proposed.

Some provider organisations might need more time for their year end, and affected bodies will be able to apply for this. Examples of circumstances that might give rise to this include:

- a significant change to the operations of the trust and associated workload for accounts preparation, for example hosting a Nightingale facility or



- a material merger/acquisition transaction in the final three months of the financial year.

This extended year end for applicable providers will be a submission of draft accounts by 11 May 2021 (and any time from 3 May onwards), and then an audited accounts deadline of 29 June 2021, regardless of when draft accounts were submitted in that window. Agreement of balances submissions are still required on 27 April and 11 May. To help auditors plan their year end workloads, any provider organisations wishing to apply for this extended timetable should do so by email to [Provider.Accounts@improvement.nhs.uk](mailto:Provider.Accounts@improvement.nhs.uk) by 19 March, with a brief explanation for the request.

|  | <b>Main timetable for NHS providers and CCGs</b>                           | <b>Extended timetable for specific NHS providers where agreed in advance per above</b>                          |
|--|--|---|
| Providers: deadline for applying for extended accounts timetable | n/a  | Apply on or before 19 March 2021 by email to Provider Accounts. Decisions issued within 3 working days.         |
| First main submission at month 12                                | 27 April 2021: submission of draft accounts and agreement of balances data | 27 April 2021: agreement of balances data only  |
| Extended timetable for specific providers: draft accounts window | n/a  | Between 3 May and 11 May 2021: submission of draft accounts and accompanying Provider Finance Return (PFR) form |
| Agreement of balances resubmission                               | 11 May 2021: agreement of balances resubmission                            | 11 May 2021: agreement of balances resubmission   |
| Audited accounts submission                                      | 15 June 2021 including updated agreement of balances data                  | 29 June 2021 including updated agreement of balances data   |

## **IFRS 16 Leases**

In light of the current pressures faced by NHS finance teams, in November we asked HM Treasury and the Financial Reporting Advisory Board (FRAB) to agree to a further deferral of IFRS 16 for the NHS and this was agreed. IFRS 16 will be adopted in the NHS from 1 April 2022. We will provide more information on our plans for this in summer 2021.

## **Simplifying agreement of balances**

The thresholds for agreeing statements have been raised for month 9 2020/21. Agreement is now required for statements totalling **£300,000** or more, compared to a previous threshold of £100,000 at month 9. Agreement thresholds for month 12 2020/21 will remain at the higher level introduced in 2019/20. This is £5 million for income and £500,000 for receivables.

These increased thresholds along with the changes to the financial architecture in 2020/21 and the use of block payments are expected to simplify the agreement of balances process for this year.

## **Streamlining annual reports**

The options available to NHS bodies to simplify parts of their annual reports in 2019/20 will be available again in 2020/21. This includes areas like omitting a detailed performance analysis section. These updates have been confirmed for NHS trusts and CCGs in an update to the DHSC Group Accounting Manual (DHSC GAM) for 2020/21. The Foundation Trust Annual Reporting Manual (FT ARM) 2020/21 will be published shortly.

## **Quality accounts, quality reports and assurance for providers**

The requirements and deadlines for **quality accounts** are prescribed in regulations and are not controlled by NHS England and NHS Improvement. DHSC is currently reviewing whether regulations should be amended to revise the 30 June quality accounts deadline for 2020/21.

Continuing the revised arrangements put in place last year, NHS foundation trusts are no longer required to include a **quality report** in their annual report. This will be confirmed in the FT ARM for 2020/21. This will continue for 2021/22 and beyond, with focused reporting on quality priorities and performance in the annual report incorporated directly into the performance report. It is proposed this will be the same for NHS trust annual reports from 2021/22 in the DHSC GAM. More details will be provided in the 2021/22 reporting manuals.

NHS foundation trusts are not required to commission assurance on their quality report for 2020/21. NHS trusts are not expected to commission assurance on their quality account. From 2021/22 onwards this assurance exercise will be optional for all providers. We will update our guidance document to provide a framework for this.

## **Local audit**

There continues to be constrained capacity in the local audit market. Existing pressures caused by changes in auditing standards and commercial decisions in the market from some firms are compounded at present by enhanced 'value for money' work and delays to audits in all sectors caused by the pandemic and remote working. Further information on auditors' expanded 'value for money' work is available from the National Audit Office: <https://www.nao.org.uk/code-audit-practice/>.

Changes in the market means many firms have a reduced risk appetite; this together with capacity means audit fees have increased in recent years. When seeking to appoint external auditors, good procurement is essential:

- allow enough time for bidders to receive and respond to the request for proposals
- ensure appropriate evaluation criteria: if the price percentage is too high it may dissuade potential bidders
- ensure you show good understanding of external audit and its value.

All NHS organisations have a statutory responsibility to appoint an external auditor. Further information is provided in our guidance available at <https://www.england.nhs.uk/financial-accounting-and-reporting/audit-and-assurance-a-guide-to-governance/>.

## Next steps

Thank you for your continued work on the month 9 process. For commissioners, queries on the CCG\_CSU template and any other year end related matters should be addressed to [england.yearendaccounts@nhs.uk](mailto:england.yearendaccounts@nhs.uk).

For providers, any queries on the 'TAC' part of the form should be addressed to [Provider.Accounts@improvement.nhs.uk](mailto:Provider.Accounts@improvement.nhs.uk) and queries on any other part of reporting requirements should be addressed to [NHSI.sector.reporting@nhs.net](mailto:NHSI.sector.reporting@nhs.net) or [NHSI.CapitalCashQueries@nhs.net](mailto:NHSI.CapitalCashQueries@nhs.net) as appropriate.

Yours sincerely



Adrian Snarr  
Director of Financial Control

Annex: Detailed year-end timetable

## Provider Annex: Accounts and reporting timetable for 2020/21

Organisations should note the following definitions:

- **Receivable organisation** - this is the organisation sending the invoice/is carrying the trade receivable/is receiving the income i.e. the supplier or provider
- **Payable organisation** – this is the organisation receiving the invoice/carrying the trade payable/recording expenditure i.e. the purchaser or commissioner.

We have colour-coded rows in this table as follows:

|            |  |
|------------|--|
| White row  | Agreement of balances process  |
| Yellow row | Monthly monitoring submission  |
| Blue row   | 'Key data' submission  |
| Green row  | TAC / accounts / agreement of balances submission to NHS Improvement |
| Red row    | Other process  |
| Grey row   | Month 12 form release by NHS Improvement                             |

| Date<br>(by end of day unless stated)                              | Detail   |
|--|--|
| Between 4 <sup>th</sup> January and 26 <sup>th</sup> February 2021 | <b>Submit NHS Pensions requests for senior managers' remuneration ('Greenbury')</b><br>Please note that all requests for disclosure information must be received by NHS Pensions within their timeframe to enable the necessary information to be provided in time for the submission of draft accounts. NHS Pensions is unable to guarantee that requests or queries received after the deadline will be dealt with in time for draft accounts submissions.   |
| Friday 15 <sup>th</sup> January 2021                               | Final date for agreement of outstanding Receivables/Payables dated up to 31st December 2020 and above £300,000.  |
| Tuesday 19 <sup>th</sup> January 2021                              | Final date for Receivable organisations to e-mail Payable organisations an income statement detailing income received to 31 <sup>st</sup> December 2020.<br>The statement will include income that has been invoiced and income received without an invoice. Only one statement must be sent to each Payable organisation.<br><b>A statement must be sent to each Payable organisation even if the balance is under £300,000 but need not be sent if the balance is less than £10,000.</b> Agreement is not required where the total balance is below £300,000.  |
| Wednesday 20 <sup>th</sup> – Friday 22 <sup>nd</sup> January 2021  | If an income statement has not been received, the Payable organisation is to inform the Receivable organisation. In such cases, the Receivable organisation must email a statement immediately.  |
| Tuesday 26 <sup>th</sup> January 2021 (noon)                       | <b>NHS providers submit month 9 Provider Finance Return (PFR) to NHS Improvement (incorporating Trust Accounts Consolidation (TAC) schedules), with first submission of month 9 receivables and payables AoB data</b><br>These TACs should be prepared using the agreed receivables/payables position, but the provider's own information on income and expenditure. This submission will be used for consolidating the TACs, and <b>for receivables and payables AoB information</b> . The income and expenditure columns in the WGA tabs (TAC61-TAC64) will not be used in this submission, but the provider should ensure there are no validation errors in the form <sup>1</sup> . |

<sup>1</sup> The income and expenditure columns on the WGA sheets (TAC60-TAC64) are not used by NHS Improvement in this first submission. However the WGA balances columns on TAC60-TAC64 and all the counterparty columns on the accounts tabs must be properly completed. It is therefore a matter for the trust whether the income and expenditure columns on TAC60-TAC64 are completed with the

| Date<br>(by end of day unless stated)                | Detail  |
|--|---|
|  | <p>Template to be uploaded to the NHS Improvement Portal outbox. <b>Ensure that 'Month 9 main submission' is selected on the cover of the PFR file before uploading.</b></p> <p>Any financial commentary or other documents that accompany the template should be uploaded to the NHS Improvement Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period M09.</p>  |
| Thursday 28 <sup>th</sup><br>January 2021            | <p><b>NHS Improvement issues provider to provider mismatch reports (receivables and payables only).</b> This report will give earlier sight of provider to provider mismatches in advance of DHSC group mismatch reports being issued.</p>  |
| Monday 1 <sup>st</sup><br>February 2021              | <p><b>NHS Improvement distributes DHSC group mismatch schedules to NHS providers (receivables and payables only)</b></p>  |
| Thursday 4 <sup>th</sup><br>February 2021            | <p>Final date for agreement of income and expenditure above £300,000 in respect of invoices dated up to 31 December 2020.</p>   |
| Monday 8 <sup>th</sup><br>February 2021<br>(noon)    | <p><b>NHS providers submit first submission of month 9 income and expenditure AoB to NHS Improvement</b></p> <p>This submission is made by resubmitting the month 9 PFR file. You should submit the whole form, but only the WGA information will be utilised from this submission (a first submission of income and expenditure). The accounts and in-year monitoring information will not be used and need not be updated. Validation errors can be ignored in this submission, except for the specific agreement of balances validations referred to on the 'Cover' sheet of the form. <b>Please note that a submission is required from all providers, even if no AoB data has changed.</b></p> <p>Receivables and payables AoB information can also be included but this is not a formal receivables and payables resubmission.</p> <p>Template to be uploaded to the NHS Improvement Portal outbox. <b>Please ensure that 'Agreement of balances resubmission' is selected on the cover of the PFR file before uploading.</b></p> |
| Wednesday 10 <sup>th</sup><br>February 2021          | <p><b>NHS Improvement issues provider to provider mismatch reports</b></p> <p>This report will give earlier sight of provider to provider mismatches in advance of DHSC group mismatch reports being issued.</p>  |
| Monday 15 <sup>th</sup><br>February 2021             | <p><b>NHS Improvement distributes DHSC group mismatch schedules to NHS providers</b></p>  |
| Monday 15 <sup>th</sup><br>February 2021<br>(noon)   | <p><b>Submission of month 10 monitoring return to NHS Improvement</b></p> <p>Template to be uploaded to the NHS Improvement Portal outbox.</p> <p>Any financial commentary or other documents that accompany the template should be uploaded to the NHS Improvement Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period M10.</p>  |
| Thursday 25 <sup>th</sup><br>February 2021<br>(noon) | <p><b>NHS providers submit second submission of month 9 income/expenditure and receivables/payables AoB to NHS Improvement</b></p> <p>This submission is made by resubmitting the month 9 PFR file. You should submit the whole form, but only the WGA information will be utilised from this submission. The accounts and in-year monitoring information will not be used and need not be updated. Validation errors can be ignored in this submission, except for the specific agreement of</p>   |

provider's own information, or balancing figures are entered to clear the I&E WGA validations: the counterparty columns on the main TAC tabs must be fully completed. The month 9 TAC completion instructions gives guidance on the form, this includes which specific notes and tables in the accounts tabs can be omitted.

| Date<br>(by end of day unless stated)                                  | Detail   |
|--|--|
|  | balances validations referred to on the 'Cover' sheet of the form. <b>Please note that a submission is required from all providers, even if no AoB data has changed.</b> Template to be uploaded to the NHS Improvement Portal outbox. <b>Please ensure that 'Agreement of balances resubmission' is selected on the cover of the PFR file before uploading.</b>   |
| Friday 26 <sup>th</sup><br>February 2021                               | <b>Final deadline for submitting requests for senior managers' remuneration information ('Greenbury') to NHS Pensions</b> – see information above  |
| Monday 1 <sup>st</sup><br>March 2021                                   | <b>NHS Improvement issues provider to provider mismatch reports</b><br>This report will give earlier sight of provider to provider mismatches in advance of DHSC group mismatch reports being issued.  |
| Thursday 4 <sup>th</sup><br>March 2021                                 | <b>NHS Improvement distributes DHSC group mismatch schedules to NHS providers</b><br>Providers should use these reports to manage the resolution of any remaining variances before the year end agreement of balances process.   |
| Monday 15 <sup>th</sup><br>March 2021<br>(noon)                        | <b>Submission of month 11 monitoring return to NHS Improvement</b><br>Template to be uploaded to the NHS Improvement Portal outbox.<br>Any financial commentary or other documents that accompany the template should be uploaded to the NHS Improvement Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period M11.  |
| Friday 19 <sup>th</sup><br>March 2021                                  | <b>Deadline for providers to apply to NHS Improvement for extended year end timetable</b><br>As explained in the letter above, this is the deadline for providers to email <a href="mailto:Provider.Accounts@improvement.nhs.uk">Provider.Accounts@improvement.nhs.uk</a> to request the extended year end timetable, with brief information on reason for request (see letter). We will reply to each request within three working days.  |
| Tuesday 23 <sup>rd</sup><br>March 2021                                 | Final date for sending March dated invoices (email where possible). These invoices relate to activity and services up to and including February and should include estimates for March activity and services where possible.   |
| Tuesday 23 <sup>rd</sup><br>March 2021                                 | <b>NHS Improvement issues month 12 PFR form (including TAC schedules)</b><br>Month 12 forms will be issued to providers together with completion instructions. The form will be issued via the Portal inbox and accompanied by an email from Provider Accounts ( <a href="mailto:Provider.Accounts@improvement.nhs.uk">Provider.Accounts@improvement.nhs.uk</a> ).   |
| Wednesday 24 <sup>th</sup><br>March 2021                               | Final date for despatch of payments to DHSC group bodies for 2020/21. This means that there should be no payments made after 24 <sup>th</sup> March 2021 without prior agreement.  |
| Monday 29 <sup>th</sup><br>March 2021                                  | Date for Receivable organisations to e-mail Payable organisations a receivables statement detailing outstanding invoices dated and invoiced by 23 <sup>rd</sup> March 2021. Payments received up to and including 24 <sup>th</sup> March 2021 must also be included.<br>Please note: <ul style="list-style-type: none"> <li>• Only one statement must be sent to each Payable organisation</li> <li>• A statement must be sent to each Payable organisation even if the balance is under £500,000 but need not be sent if the balance is less than £2,500.</li> </ul> Agreement is not required where the total balance is below £500,000. |
| Tuesday 30 <sup>th</sup><br>March –Thurs<br>1 <sup>st</sup> April 2021 | If a receivables statement has not been received the Payable organisation is to inform the Receivable organisation. In such cases, the Receivable organisation must email a statement immediately.   |
| Friday 9 <sup>th</sup> April<br>2021                                   | Final date for agreement of outstanding Receivables/Payables dated up to 23 <sup>rd</sup> March 2021 and above £500,000.   |



| Date<br>(by end of day unless stated)                       | Detail  |
|---|---|
| Friday 9 <sup>th</sup> April 2021                           | Final date for Receivables organisations to email a statement of Accruals to the Payable organisations, listing all 2020/21 liabilities not invoiced by 23 <sup>rd</sup> March 2021.  |
| Friday 9 <sup>th</sup> April 2021                           | <p>Final date for Receivable organisations to e-mail Payable organisations an income statement detailing income invoiced/received to 23<sup>rd</sup> March 2021.</p> <p>The statement will include income that has been invoiced and income received without an invoice e.g. Grants, R&amp;D payments etc. Only one statement must be sent to each Payable organisation.</p> <p><b>An income statement must be sent to each Payable organisation for balances over £5m and agreement reached.</b> Receivable organisations may issue statements below this level if they wish.</p>  |
| Monday 19 <sup>th</sup> April 2021                          | <p>Deadline for agreement of income/expenditure above £5m balance.</p> <p>Complete discussions regarding accruals for inclusion in 2020/21 accounts.</p>  |
| Date to be confirmed (for queries contact Sector Reporting) | <p><b>Submission of month 12 'key data' return to NHS Improvement</b></p> <p>Template to be uploaded to the NHS Improvement Portal outbox.</p> <p>Please note 'Key Data' submissions are to allow early view of high-level figures. We would not expect any material changes to these key figures unless this has been agreed with your NHS improvement regional contact first.</p>   |
| Tuesday 27 <sup>th</sup> April 2021 (noon)                  | <p><b>NHS providers submit month 12 PFR form (including unaudited TACs) and draft accounts to NHS Improvement</b></p> <p>This submission is of:</p> <ul style="list-style-type: none"> <li>• Month 12 PFR form (including unaudited TACs)</li> <li>• Draft accounts</li> </ul> <p>The TACs will include income/expenditure and receivables/payables WGA data. <b>PFR form</b> uploaded to the NHS Improvement Portal (outbox). <b>Please ensure that 'Draft accounts' is selected on the cover of the PFR file before uploading.</b></p> <p>There should be no validation errors in this submission.</p> <p><b>Draft accounts</b> uploaded to the NHS Improvement Portal outbox and submitted as:</p> <ul style="list-style-type: none"> <li>• Financial year: FY2020-21</li> <li>• Activity: In Year Returns</li> <li>• Template Type: Accounts submissions</li> <li>• Period: M12</li> </ul> <p>Any financial commentary that accompanies the template should be uploaded to the NHS Improvement Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period M12.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p><b><u>For providers following extended year end timetable (see letter above)</u></b></p> <p>This date is a <b>first submission of agreement of balances (receivables and payables and income and expenditure) data to NHS Improvement.</b> This submission is made by submitting the month 12 PFR file. You should submit the whole form, but only the WGA information (TAC61 – TAC64) will be utilised from this submission. The accounts and in-year monitoring information will not be used and can be submitted in any partially completed state. The cover of the PFR form will list the validations to be passed if this option is taken.</p> <p>PFR form uploaded to the NHS Improvement Portal outbox. <b>Please ensure that 'Agreement of balances only' is selected on cover of PFR file before uploading.</b></p> </div> |



| Date<br>(by end of day unless stated)   | Detail   |
|---|--|
| Thursday 29 <sup>th</sup> April 2021  | <p><b>NHS Improvement issues provider to provider mismatch reports</b></p> <p>This report will give earlier sight of provider to provider mismatches in advance of DHSC group mismatch reports being issued.</p>   |
| Tuesday 4 <sup>th</sup> May 2021  | <p><b>NHS Improvement distributes DHSC group mismatch schedules to NHS providers</b></p>   |
| <p><b>For applicable providers only</b></p> <p>Between 3 May and 11 May 2021 (noon)</p> | <p><b>For providers following the extended year end timetable: Submission of month 12 PFR form (including unaudited TACs) and draft accounts to NHS Improvement</b></p> <p>This submission is of:</p> <ul style="list-style-type: none"> <li>• Month 12 PFR form (including unaudited TACs)</li> <li>• Draft accounts</li> <li>• Updated WGA balances and transactions data in relevant TAC tabs. Note that the agreement of balances data in this form will not inform mismatch reports, but it must reconcile with accounts data in order to inform subsequent updates.</li> </ul> <p><b>PFR form</b> uploaded to the NHS Improvement Portal (outbox). <b>Please ensure that ‘Draft accounts’ is selected on the cover of the PFR file before uploading.</b></p> <p>There should be no validation errors in this submission.</p> <p><b>Draft accounts</b> uploaded to the NHS Improvement Portal outbox and submitted as:</p> <ul style="list-style-type: none"> <li>• Financial year: FY2020-21</li> <li>• Activity: In Year Returns</li> <li>• Template Type: Accounts submissions</li> <li>• Period: M12</li> </ul> <p>Any financial commentary that accompanies the template should be uploaded to the NHS Improvement Portal outbox with activity type ‘In Year Returns’, template type ‘Finance Commentary’ and period M12.</p>  |
| <p>Tuesday 11<sup>th</sup> May 2021 (noon)</p>  | <p><b>NHS providers re-submit TACs to provide updated agreement of balances information to NHS Improvement</b></p> <p>This submission is made by resubmitting the month 12 PFR file. You should submit the whole form, but only the WGA information will be utilised from this submission. The accounts and in-year monitoring information will not be used and need not be updated. Validation errors can be ignored in this submission, except for the specific agreement of balances validations referred to on the ‘Cover’ sheet of the form. <b>Please note that a submission is required from all providers, even if no AoB data has changed.</b></p> <p>Template to be uploaded to the NHS Improvement Portal outbox. <b>Please ensure that ‘Agreement of balances only’ is selected on the cover of the PFR file before uploading.</b> Any changes to the accounts must be agreed with your auditors and should form part of the audited submission of the accounts and PFR form on 15<sup>th</sup> June.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p><b><u>For providers following extended year end timetable (see letter above)</u></b></p> <p>All providers need to make an agreement of balances submission on 11 May per this row, <u>unless</u> your draft accounts were submitted on 10 or 11 May and you have no further AoB updates. Please inform us at Provider Accounts if this is the case for you.</p> </div> |
| Thursday 13 <sup>th</sup> May 2021  | <p><b>NHS Improvement issues provider to provider mismatch reports</b></p> <p>This report will give earlier sight of provider to provider mismatches in advance of DHSC group mismatch reports being issued.</p>   |
| Monday 17 <sup>th</sup> May 2021  | <p><b>NHS Improvement distributes DHSC group mismatch schedules to NHS providers</b></p>   |

| Date<br>(by end of day unless stated)  | Detail   |   |                              |   |
|--|--|---|------------------------------|---|
| <p>Tuesday 15<sup>th</sup> June 2021 (noon)</p> <p><b><u>For providers following extended year end timetable (see letter above)</u></b></p> <p>For these providers this date is Tuesday 29<sup>th</sup> June 2021 (noon)</p> | <b>NHS providers submit month 12 PFR form (including audited TACs) and audited accounts to NHS Improvement</b> |   |                              |   |
|  |  |   | <b>Electronic (Portal)</b>   | <b>Electronic (Portal) scan (pdf) of a signed document.</b> In all cases electronic signature(s) included in PDF are acceptable |
|  | 1  | Audited accounts  | ✓ (Any reasonable file type) |   |
|  | 2  | Audited accounts: signed Statement of Financial Position (balance sheet)  |                              | ✓   |
|  | 3  | Audited accounts: signed Statement of Accounting / Accountable Officer's Responsibilities   |                              | ✓   |
|  | 4  | Audited TAC schedules (submission of PFR form)  | ✓                            |   |
|  | 5  | Audited TAC schedules: Print or screenshot of the 'Confirmations' tab and signed* at the bottom by the Chief Executive as confirmation that the final audited TAC schedules have been submitted. Please ensure answer to question 3 has been updated.<br>*For 2020/21, typing in the Chief Executive's name in the box is sufficient. See TAC form. |                              | ✓   |
|  | 6  | Full final text of 'audited' annual report (this does not need to have final formatting for printing, but should be the final text)   | ✓                            |   |
|  | 7  | Annual report: signed pages <ul style="list-style-type: none"> <li>For FTs: see annex 1 to chapter 1 of the FT ARM</li> <li>For NHS trusts: see DHSC GAM paragraphs 3.8 and 3.9)</li> </ul>   |                              | ✓ (No need to upload separately if the file in (6) is a pdf containing signatures)  |
|  | 8  | Auditor ISA 260 report  | ✓                            |   |
|  | 9  | Original signed audit report (audit opinion) on the accounts  |                              | ✓ For avoidance of doubt – Electronic signature included in PDF is acceptable here as well.                                     |
|  | 10   | Original signed chief executive and finance director certificate on the summarisation schedules (TAC schedules)   |                              | ✓   |
| 11   | Auditor report on the summarisation schedules (TAC schedules)  |   | ✓                            |   |
| This row continues overleaf  |  |   |                              |   |

| Date<br>(by end of day unless stated)  | Detail  |
|--|---|
|  | <p>The TACs will include income/expenditure and receivables/payables WGA data.</p> <p><b>PFR form</b> uploaded to the NHS Improvement Portal (outbox). <b>Please ensure that ‘Audited accounts’ is selected on the cover of the PFR file before uploading.</b></p> <p>There should be no validation errors in this submission.</p> <p><b>All other electronic submissions in table above</b> uploaded to the NHS Improvement Portal outbox and submitted as:</p> <ul style="list-style-type: none"> <li>• Financial year: FY2020-21</li> <li>• Activity: In Year Returns</li> <li>• Template Type: Accounts submissions</li> <li>• Period: M12</li> </ul> |
| TBC  | <p><b>FOR NHS FOUNDATION TRUSTS ONLY</b></p> <p><b>Laying NHS foundation trust annual report and accounts before Parliament</b></p> <p>We will provide deadlines and details for NHS foundation trusts laying their annual reports and accounts before Parliament later in the year.</p>  |
| TBC  | <p><b>FOR ALL NHS PROVIDERS</b></p> <p><b>NHS providers reply to NHS Improvement’s letter regarding events after the reporting date.</b> We will provide details of this process later in the year.</p>   |
| For NHS trusts and NHS foundation trusts: Monday 20 <sup>th</sup> September 2021 | <p><b>FOR ALL NHS PROVIDERS: NHS providers submit final full annual report including full statutory accounts to NHS Improvement</b></p> <p>This should be a <u>single PDF document</u> containing both the annual report and full statutory accounts including audit report (opinion).</p> <p>Uploaded to the NHS Improvement Portal outbox:</p> <ul style="list-style-type: none"> <li>• Financial year: FY2020-21</li> <li>• Activity: In Year Returns</li> <li>• Template Type: Accounts submissions</li> <li>• Period: M12</li> </ul>   |
| Monday 20 <sup>th</sup> September 2021   | <p><b>FOR NHS TRUSTS ONLY: NHS trusts to publish Annual Report and accounts</b></p> <p>Each NHS trust should make its 2020/21 annual report and accounts available on its website. As guided by the DHSC GAM, an NHS trust may choose to additionally publish a “performance report overview and supplementary material”. If this document is published on the trust’s website, it must include a statement on how the user can obtain the full annual report and accounts.</p> <p>In either case, NHS Improvement will consider NHS trusts’ accounts data to be in the public domain after 20<sup>th</sup> September 2021.</p>                           |

## Annex 2: Summarised timetable for 2020/21

| <b>Collection period</b>  | <b>Information collected</b>                      | <b>NHS Improvement issues forms via portals (by end of day)</b> | <b>Submission deadline for providers (by noon unless otherwise stated)</b>  |
|---------------------------|---|---|---|
| Month 8                   | PFR form: monthly monitoring                      | Friday 4 <sup>th</sup> December 2020                            | Tuesday 15 <sup>th</sup> December 2020  |
| Month 9: Main submission  | PFR form: TAC schedules and monthly monitoring    | Tuesday 22 <sup>nd</sup> December 2020                          | Tuesday 26 <sup>th</sup> January 2021   |
| Month 9: AoB submission   | PFR form: TAC schedules (WGA sheets updated only) | n/a   | Monday 8 <sup>th</sup> February 2021  |
| Month 9: AoB resubmission | PFR form: TAC schedules (WGA sheets updated only) | n/a   | Thursday 25 <sup>th</sup> February 2021   |
| Month 10                  | PFR form: monthly monitoring                      | Tuesday 4 <sup>th</sup> February 2021                           | Monday 15 <sup>th</sup> February 2021   |
| Month 11                  | PFR form: monthly monitoring                      | Tuesday 4 <sup>th</sup> March 2021                              | Monday 15 <sup>th</sup> March 2021  |
| Month 12 Key Data         | PKD form: Key data                                | TBC   | TBC   |
| Month 12: Draft Accounts  | PFR form: TAC schedules and monthly monitoring    | Tuesday 23 <sup>rd</sup> March 2021                             | Tuesday 27 <sup>th</sup> April 2021<br>(Or Tuesday 11 <sup>th</sup> May for those agreed as being on extended timetable: see annex 1) |
| Month 12: AoB submission  | PFR form: TAC schedules (WGA sheets updated only) | n/a   | Tuesday 11 <sup>th</sup> May 2021   |
| Month 12: Final Accounts  | PFR form: TAC schedules and monthly monitoring    | n/a   | Tuesday 15 <sup>th</sup> June 2021<br>(Or Tuesday 29 <sup>th</sup> June for those agreed as being on extended timetable: see annex 1) |