

15 January 2021
(updated 17 June with July laying procedures for NHS foundation trusts)

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 by 19 March, with a brief explanation for the request.

	Main timetable for NHS providers and CCGs	Extended timetable for specific NHS providers where agreed in advance per above
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.

For providers, any queries on the 'TAC' part of the form should be addressed to Provider.Accounts@improvement.nhs.uk and queries on any other part of reporting requirements should be addressed to NHSI.sector.reporting@nhs.net or 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 (by end of day unless stated)	Detail
Between 4 th January and 26 th February 2021	Submit NHS Pensions requests for senior managers' remuneration ('Greenbury') 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 th January 2021	Final date for agreement of outstanding Receivables/Payables dated up to 31st December 2020 and above £300,000.
Tuesday 19 th January 2021	Final date for Receivable organisations to e-mail Payable organisations an income statement detailing income received to 31 st December 2020. 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. 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. Agreement is not required where the total balance is below £300,000.
Wednesday 20 th – Friday 22 nd 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 th January 2021 (noon)	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 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 for receivables and payables AoB information . 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 ¹ .

¹ 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

Date (by end of day unless stated)	Detail
	<p>Template to be uploaded to the NHS Improvement Portal outbox. Ensure that 'Month 9 main submission' is selected on the cover of the PFR file before uploading.</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 th January 2021	<p>NHS Improvement issues provider to provider mismatch reports (receivables and payables only). This report will give earlier sight of provider to provider mismatches in advance of DHSC group mismatch reports being issued.</p>
Monday 1 st February 2021	<p>NHS Improvement distributes DHSC group mismatch schedules to NHS providers (receivables and payables only)</p>
Thursday 4 th 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 th February 2021 (noon)	<p>NHS providers submit first submission of month 9 income and expenditure AoB to NHS Improvement</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. Please note that a submission is required from all providers, even if no AoB data has changed.</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. Please ensure that 'Agreement of balances resubmission' is selected on the cover of the PFR file before uploading.</p>
Wednesday 10 th February 2021	<p>NHS Improvement issues provider to provider mismatch reports</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 th February 2021	<p>NHS Improvement distributes DHSC group mismatch schedules to NHS providers</p>
Monday 15 th February 2021 (noon)	<p>Submission of month 10 monitoring return to NHS Improvement</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 th February 2021 (noon)	<p>NHS providers submit second submission of month 9 income/expenditure and receivables/payables AoB to NHS Improvement</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.</p>

for the trust whether the income and expenditure columns on TAC60-TAC64 are completed with the 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 (by end of day unless stated)	Detail
	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. Please note that a submission is required from all providers, even if no AoB data has changed. Template to be uploaded to the NHS Improvement Portal outbox. Please ensure that 'Agreement of balances resubmission' is selected on the cover of the PFR file before uploading.
Friday 26 th February 2021	Final deadline for submitting requests for senior managers' remuneration information ('Greenbury') to NHS Pensions – see information above
Monday 1 st March 2021	NHS Improvement issues provider to provider mismatch reports This report will give earlier sight of provider to provider mismatches in advance of DHSC group mismatch reports being issued.
Thursday 4 th March 2021	NHS Improvement distributes DHSC group mismatch schedules to NHS providers Providers should use these reports to manage the resolution of any remaining variances before the year end agreement of balances process.
Monday 15 th March 2021 (noon)	Submission of month 11 monitoring return to NHS Improvement Template to be uploaded to the NHS Improvement Portal outbox. 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 th March 2021	Deadline for providers to apply to NHS Improvement for extended year end timetable As explained in the letter above, this is the deadline for providers to email Provider.Accounts@improvement.nhs.uk 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 rd 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 rd March 2021	NHS Improvement issues month 12 PFR form (including TAC schedules) 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 (Provider.Accounts@improvement.nhs.uk).
Wednesday 24 th 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 th March 2021 without prior agreement.
Monday 29 th March 2021	Date for Receivable organisations to e-mail Payable organisations a receivables statement detailing outstanding invoices dated and invoiced by 23 rd March 2021. Payments received up to and including 24 th March 2021 must also be included. Please note: <ul style="list-style-type: none"> • Only one statement must be sent to each Payable organisation • 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. Agreement is not required where the total balance is below £500,000.
Tuesday 30 th March –Thurs 1 st 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 th April 2021	Final date for agreement of outstanding Receivables/Payables dated up to 23 rd March 2021 and above £500,000.

Date (by end of day unless stated)	Detail
Friday 9 th 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 rd March 2021.
Friday 9 th April 2021	<p>Final date for Receivable organisations to e-mail Payable organisations an income statement detailing income invoiced/received to 23rd March 2021.</p> <p>The statement will include income that has been invoiced and income received without an invoice e.g. Grants, R&D payments etc. Only one statement must be sent to each Payable organisation.</p> <p>An income statement must be sent to each Payable organisation for balances over £5m and agreement reached. Receivable organisations may issue statements below this level if they wish.</p>
Monday 19 th 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>Submission of month 12 'key data' return to NHS Improvement</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 th April 2021 (noon)	<p>NHS providers submit month 12 PFR form (including unaudited TACs) and draft accounts to NHS Improvement</p> <p>This submission is of:</p> <ul style="list-style-type: none"> • Month 12 PFR form (including unaudited TACs) • Draft accounts <p>The TACs will include income/expenditure and receivables/payables WGA data. PFR form uploaded to the NHS Improvement Portal (outbox). Please ensure that 'Draft accounts' is selected on the cover of the PFR file before uploading.</p> <p>There should be no validation errors in this submission.</p> <p>Draft accounts uploaded to the NHS Improvement Portal outbox and submitted as:</p> <ul style="list-style-type: none"> • Financial year: FY2020-21 • Activity: In Year Returns • Template Type: Accounts submissions • Period: M12 <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><u>For providers following extended year end timetable (see letter above)</u></p> <p>This date is a first submission of agreement of balances (receivables and payables and income and expenditure) data to NHS Improvement. 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. Please ensure that 'Agreement of balances only' is selected on cover of PFR file before uploading.</p> </div>

Date (by end of day unless stated)	Detail
Thursday 29 th April 2021	<p>NHS Improvement issues provider to provider mismatch reports</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 th May 2021	<p>NHS Improvement distributes DHSC group mismatch schedules to NHS providers</p>
<p>For applicable providers only</p> <p>Between 3 May and 11 May 2021 (noon)</p>	<p>For providers following the extended year end timetable: Submission of month 12 PFR form (including unaudited TACs) and draft accounts to NHS Improvement</p> <p>This submission is of:</p> <ul style="list-style-type: none"> • Month 12 PFR form (including unaudited TACs) • Draft accounts • 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. <p>PFR form uploaded to the NHS Improvement Portal (outbox). Please ensure that ‘Draft accounts’ is selected on the cover of the PFR file before uploading.</p> <p>There should be no validation errors in this submission.</p> <p>Draft accounts uploaded to the NHS Improvement Portal outbox and submitted as:</p> <ul style="list-style-type: none"> • Financial year: FY2020-21 • Activity: In Year Returns • Template Type: Accounts submissions • Period: M12 <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>
Tuesday 11 th May 2021 (noon)	<p>NHS providers re-submit TACs to provide updated agreement of balances information to NHS Improvement</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. Please note that a submission is required from all providers, even if no AoB data has changed.</p> <p>Template to be uploaded to the NHS Improvement Portal outbox. Please ensure that ‘Agreement of balances only’ is selected on the cover of the PFR file before uploading. 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 15th June.</p> <div data-bbox="379 1621 1442 1809" style="border: 1px solid black; padding: 5px;"> <p><u>For providers following extended year end timetable (see letter above)</u></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 th May 2021	<p>NHS Improvement issues provider to provider mismatch reports</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 th May 2021	<p>NHS Improvement distributes DHSC group mismatch schedules to NHS providers</p>

Date (by end of day unless stated)	Detail			
<p>Tuesday 15th June 2021 (noon)</p> <p><u>For providers following extended year end timetable (see letter above)</u></p> <p>For these providers this date is Tuesday 29th June 2021 (noon)</p>	NHS providers submit month 12 PFR form (including audited TACs) and audited accounts to NHS Improvement			
			Electronic (Portal)	Electronic (Portal) scan (pdf) of a signed document. 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. *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"> For FTs: see annex 1 to chapter 1 of the FT ARM For NHS trusts: see DHSC GAM paragraphs 3.8 and 3.9) 		✓ (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 (by end of day unless stated)	Detail
	<p>The TACs will include income/expenditure and receivables/payables WGA data.</p> <p>PFR form uploaded to the NHS Improvement Portal (outbox). Please ensure that 'Audited accounts' is selected on the cover of the PFR file before uploading.</p> <p>There should be no validation errors in this submission.</p> <p>All other electronic submissions in table above uploaded to the NHS Improvement Portal outbox and submitted as:</p> <ul style="list-style-type: none"> • Financial year: FY2020-21 • Activity: In Year Returns • Template Type: Accounts submissions • Period: M12
By Friday 2 July 2021	<p>FOR NHS FOUNDATION TRUSTS ABLE TO LAY IN JULY – Step 1 of 2</p> <p>Where NHS foundation trusts have a finalised annual report and accounts (incorporating final audit report and audit certificate) in time to meet these deadlines, the e-laying steps are set out below. Once laid, the document cannot be changed.</p> <p>If the external auditor's audit certificate accompanying the audit report has not been issued to certify that the audit is complete, then the NHS foundation trust will lay its annual report and accounts after the summer recess. Dates and arrangements for this will be confirmed at a later date.</p> <p>Parliament step 1: Send PDF for checking in preparation for laying – following 'e-laying' guidance</p> <p>NHS foundation trusts should pay careful attention to the format required by the laying guidance published alongside the DHSC GAM and note the requirement to send the draft document to the Parliamentary Clerk for approval prior to laying. Note also the checklist at the end of the guidance.</p> <p>The DHSC GAM supplement (link below) gives guidance on the process to be followed. For pre-summer recess laying in 2020/21, the 2019/20 e-laying guidance in this document should be used. A PDF should be emailed to mb-si@dhsc.gov.uk. The email title should contain the name of your trust and the words 'for checking'. This is the final deadline for this step – but we recommend sending the PDF for checking earlier where available.</p> <p>DHSC GAM supplement: https://www.gov.uk/government/publications/department-of-health-guidance-on-laying-accounts-in-parliament (unchanged from 2019/20)</p>
By Friday 9 July 2021	<p>FOR NHS FOUNDATION TRUSTS ABLE TO LAY IN JULY – Step 2 of 2</p> <p>Parliament step 2: NHS foundation trusts submit accounts to DHSC Parliamentary Office to be laid before Parliament – following 'e-laying' guidance</p> <p>Following the e-laying guidance, once the format has been confirmed as acceptable, a final print-ready PDF should be sent to mb-si@dhsc.gov.uk. This should be the full annual report and full statutory accounts (as one document), including audit certificate (alongside audit report) which confirms completion of the audit. The email title should contain the trust name and the words 'final version'.</p> <p>Once laid before Parliament the NHS foundation trust must make the annual report and accounts publicly available. It is recommended that this is via the trust's website. If an NHS foundation trust chooses to publish a 'performance report: overview with supplementary material' (see FT ARM) on its website, this must include a statement on how the user can obtain the full annual report and accounts.</p> <p>NHS foundation trusts can identify when their annual report has been laid by reviewing the House of Commons votes and proceedings webpage:</p>

Date (by end of day unless stated)	Detail
	https://www.parliament.uk/business/publications/business-papers/commons/votes-and-proceedings/
TBC	<p>FOR NHS FOUNDATION TRUSTS LAYING AFTER THE SUMMER RECESS</p> <p>The process and timing for this will be confirmed at a later date.</p>
For NHS trusts and NHS foundation trusts: Monday 20 th September 2021	<p>FOR ALL NHS PROVIDERS: NHS providers submit final full annual report including full statutory accounts to NHS Improvement</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"> • Financial year: FY2020-21 • Activity: In Year Returns • Template Type: Accounts submissions • Period: M12
Monday 20 th September 2021	<p>FOR NHS TRUSTS ONLY: NHS trusts to publish Annual Report and accounts</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 20th September 2021.</p>
TBC	<p>FOR ALL NHS PROVIDERS</p> <p>NHS providers reply to NHS Improvement’s letter regarding events after the reporting date. We will provide details of this process later in the year.</p>

Annex 2: Summarised timetable for 2020/21

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