Publication of NHS providers Trust Accounts Consolidation (TAC) dataset

Background to publication of data

NHS England prepares consolidated accounts for all NHS trusts and NHS foundation trusts (collectively termed NHS providers) and has done (previously as NHS Improvement) since 2017/18.

For the years 2009/10 to 2016/17 Monitor prepared consolidated accounts for NHS foundation trusts and associated data sets (Foundation Trust Consolidation (FTC) data) are available separately.

Further information is available on the NHS England webpage for these publications: https://www.england.nhs.uk/financial-accounting-and-reporting/nhs-providers-tac-data-publications/

What is being published

Each year we issue Trust Accounts Consolidation (TAC) templates for all NHS providers to complete. This template with other information is used to aid our consolidation of the accounts, and additional information required by NHS England or the Department of Health and Social Care (DHSC). Where an NHS provider prepares consolidated accounts (to include the results of a subsidiary entity including NHS charitable funds) the TAC contains only the group figures from the provider's consolidated accounts.

The datasets published here are limited to the TAC information that NHS providers are required to include in their audited annual accounts.

Due to size, the dataset is split into two files (NHS foundation trusts and NHS trusts). The information contained in these files is available in each individual NHS provider's annual report as prepared by the provider. We publish this dataset to make it easier to locate and manipulate local provider accounts data.

These files do not contain consolidation adjustments we make in preparing the consolidated NHS provider accounts (such as eliminating income and expenditure between NHS providers). For this reason, the totals of the data included in this file might not agree to our consolidated NHS provider accounts.

Prior year comparatives are included in the dataset as part of the information submitted by providers to NHS England. Where a provider restates its prior year information, in most instances NHS England does not restate the prior year numbers in the consolidated NHS provider accounts as the restatements are immaterial to the group accounts. Any such local adjustments are processed in the current year in the consolidated NHS provider accounts. The prior year figures presented in this dataset will therefore differ from those presented in

the consolidated NHS provider accounts. Local providers are responsible for ensuring the TAC dataset is consistent with their local accounts.

The datasets contain comparative data for the organisations in existence during that specified financial year. Each data publication does not contain comparative data for NHS providers which demised as organisations in a previous financial year.

How to use this data file

For each financial year, three files are published, which should be used in conjunction:

- two data files (one for NHS FTs and the other for NHS trusts), containing all of the TAC data published in the accounts of the NHS providers in existence between 1 April 20XX and 31 March 20XY including part year data for relevant providers (please see consolidated NHS provider accounts for further details); and
- an illustrative TAC file, specific to each financial year, to assist the user in understanding the data being presented (note: there are three tables on TAC28 which only apply to NHS trusts).

Every item of data in a TAC file is uniquely referenced by its *MainCode* and *SubCode*. These can be seen in the illustrative TAC file: *MainCodes* appear at the top of the columns in each table, and *SubCodes* appear at the right of each table. Data can also be filtered by *WorksheetName* and *Table ID*, but only a *MainCode* and *SubCode* are required as a minimum to identify a piece of data. The *TableID* identifies each table on a particular sheet. This is useful if the user wishes to view a whole table of data for a particular NHS provider. The data for each *MainCode* and *SubCode* combination is presented for each of the providers listed in the 'List of providers' tab.
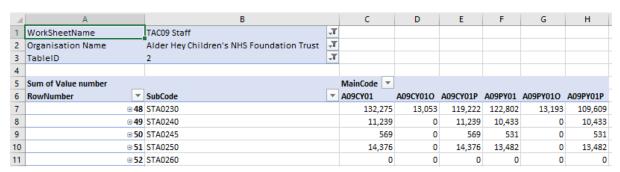

The data files contain a tab of all the data which can be filtered as required. The data files also contain two pivot tables which provide alternative ways of viewing the same dataset. These are explored further below.

This method of presenting the data is required given the need to present both rows and columns of data for multiple NHS providers. Additional text descriptors have been omitted from the data file in order to reduce the file size.

Example 1: Viewing a table of data for a particular NHS provider

1. Use the Illustrative TAC file to identify the desired table. For example, the table of employee expenses is on worksheet 'TAC09 Staff' and on that worksheet it has the *TableID* '2'.
2. Alternatively, the *MainCodes* of A09CY01, A09CY01P, A09CY01O, A09PY01, A09PY01P and A09PY01O could be selected instead of the *TableID*.
3. In the data file, the tab 'Pivot - data for 1 provider' is used, with the following parameters:
   - *WorkSheetName* is set to 'TAC09 Staff',
   - *TableID* is set to '2',
   - The desired NHS provider is selected from '*OrganisationName'*.
   - Check that the *MainCode* and *SubCode* fields are set to 'select all'.

	A	B		C	D	E	F	G	H
1	WorkSheetName	TAC09 Staff	⊽						
2	Organisation Name	Alder Hey Children's NHS Foundation Trust	⊽						
3	TableID	2	⊽						
4									
5	Sum of Value number			MainCode ⊽					
6	RowNumber	⊽	SubCode ⊽	A09CY01	A09CY01O	A09CY01P	A09PY01	A09PY01O	A09PY01P
7		⊟48	STA0230	132,275	13,053	119,222	122,802	13,193	109,609
8		⊟49	STA0240	11,239	0	11,239	10,433	0	10,433
9		⊟50	STA0245	569	0	569	531	0	531
10		⊟51	STA0250	14,376	0	14,376	13,482	0	13,482
11		⊟52	STA0260	0	0	0	0	0	0

The *RowNumber* field represents the order in which the rows of data appear in the TAC file, and its inclusion helps ensure that the data is shown in the same order as the physical file. Data should not be selected based on row number but inclusion of this field in the pivot table is useful where *SubCodes* are not used in sequential order in the TAC file.

Example 2: Viewing data items for all NHS providers

1. Use the Illustrative TAC file to identify the desired data item(s). For example, if we want to see NHS providers' total operating income for the current year, this is on worksheet 'TAC07 Op Inc 2' with *MainCode* 'A07CY01' and *SubCode* 'INC1365'. The TableID is not required as the *MainCode* and *SubCode* combination is sufficient.
2. In the data file, the tab 'Pivot – data for all providers' is used, with the following parameters:
   - *MainCode* is set to 'A07CY01'
   - *SubCode* is set to 'INC1365'

	A	B	
1	MainCode	A07CY01	⊤
2	SubCode	INC1365	⊤
3			
4	**Row Labels** ⊽↑	**Sum of Value number**	
5	2gether NHS Foundation Trust	125,728	
6	Aintree University Hospital NHS Foundation Trust	345,759	
7	Airedale NHS Foundation Trust	185,716	
8	Alder Hey Children's NHS Foundation Trust	294,014	
9	Ashford and St Peter's Hospitals NHS Foundation Trust	335,576	
10	Barnsley Hospital NHS Foundation Trust	227,330	
11	Basildon and Thurrock University Hospitals NHS Foundation Trust	337,420	