

## Accounts and reporting timetable for 2024/25

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                                    |
| Green row  | TAC / accounts / agreement of balances submission to NHS England |
| Red row    | Other processes  |
| Grey row   | Form release by NHS England                                      |

| Date<br>(by end of day unless stated)   | Detail   |
|---|--|
| Monday 9 <sup>th</sup><br>December<br>2024  | <b>Provider Accounts team issues dummy month 9 TAC standalone file</b><br>To help your preparations for month 9, a dummy standalone file containing the Trust Accounts Consolidation (TAC) schedules is provided in advance of the full PFR form later in the December. This is for information only and cannot be submitted.  |
| Monday 23 <sup>rd</sup><br>December<br>2024                                       | <b>NHS England issues month 9 PFR form (including TAC schedules)</b><br>Month 9 forms will be issued to providers together with completion instructions. The form will be issued via the portal inbox and accompanied by an email containing completion instructions.  |
| Tuesday 31 <sup>st</sup><br>December<br>2024                                      | Final date for sending December 2024 dated invoices (email where possible). These invoices relate to activity and services (including lease invoices) up to and including November and can include December activity and services.   |
| Monday 6 <sup>th</sup><br>January 2025  | Final date for receivable organisations to e-mail payable organisations a receivables statement detailing outstanding invoices as at 31 <sup>st</sup> December 2024.<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 where the balance is more than £2,500.</li> <li>• Agreement is not required where the total balance is below £300,000.</li> </ul> Refer to DHSC agreement of balances guidance for further details. Month 9 guidance will be available in the 'Additional documents' section on your provider portal by mid-December. |
| Tuesday 7 <sup>th</sup><br>January to<br>Thursday 9 <sup>th</sup><br>January 2025 | 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.   |

| Date<br>(by end of day unless stated)                             | Detail   |
|---|--|
| Monday 13 <sup>th</sup> January 2025                              | <p><b>Submit NHS Pensions requests for senior managers' remuneration ('Greenbury').</b></p> <p>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.</p>   |
| Wednesday 15 <sup>th</sup> January 2025                           | Final date for agreement of outstanding receivables/payables (including any invoices for in-year lease payments) dated up to 31 <sup>st</sup> December 2024 and above £300,000.  |
| Friday 17 <sup>th</sup> January 2025                              | <p>Final date for receivable organisations to e-mail payable organisations an income statement detailing income received to 31<sup>st</sup> December 2024.</p> <p>Please note:</p> <ul style="list-style-type: none"> <li>• The statement will include income that has been invoiced and income received without an invoice.</li> <li>• Only one statement must be sent to each payable organisation.</li> <li>• A statement must be sent to each payable organisation where the balance is more than £10,000.</li> <li>• Agreement is not required where the total balance is below £300,000.</li> </ul>  |
| Monday 20 <sup>th</sup> – Wednesday 22 <sup>nd</sup> January 2025 | 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.  |
| Thursday 23 <sup>rd</sup> January 2025 (noon)                     | <p><b>NHS providers submit month 9 Provider Finance Return (PFR) to NHS England (incorporating Trust Accounts Consolidation (TAC) schedules), with first submission of month 9 receivables and payables AoB data.</b></p> <p>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>.</p> <p>Template to be uploaded to the provider portal outbox. Ensure that <b>'Month 9 main submission'</b> 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 provider portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period 'M09'.</p> |
| Thursday 30 <sup>th</sup> January 2025                            | <b>Provider Accounts team distributes DHSC group mismatch schedules to NHS providers (receivables and payables only)</b>   |
| Tuesday 4 <sup>th</sup> February 2025                             | Final date for agreement of income and expenditure above £300,000 in respect of invoices dated up to 31 <sup>st</sup> December 2024.   |

<sup>1</sup> The income and expenditure columns on the WGA sheets (TAC61-TAC64) are not used by the provider accounts team in this first submission. However, the counterparty columns on TAC06-TAC11 are used for group elimination adjustments and must be fully completed. It is therefore a matter for the trust whether the income and expenditure columns on TAC61-TAC64 are completed with the provider's own information, or balancing figures are entered to clear the I&E WGA validations. The month 9 TAC completion instructions contain guidance on the form, including which specific notes and tables in the accounts tabs can be omitted at month 9.

| Date<br>(by end of day unless stated)               | Detail   |
|---|--|
| Thursday 6 <sup>th</sup><br>February 2025<br>(noon) | <p><b>NHS providers submit first submission of month 9 income and expenditure AoB to the Provider Accounts team.</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 Provider Portal outbox. <b>Please ensure that 'Agreement of balances resubmission' is selected on the cover of the PFR file before uploading.</b></p> |
| Thursday 13 <sup>th</sup><br>February 2025          | <p><b>Provider Accounts team distributes month 9 DHSC group mismatch schedules to NHS providers (income and expenditure only)</b></p>  |
| Monday 17 <sup>th</sup><br>February 2025<br>(noon)  | <p><b>Submission of month 10 monitoring return to the Financial Reporting team</b></p> <p>Template to be uploaded to the Provider Portal outbox.</p> <p>Any financial commentary or other documents that accompany the template should be uploaded to the Provider Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period 'M10'.</p>  |
| Tuesday 25 <sup>th</sup><br>February 2025<br>(noon) | <p><b>NHS providers submit second submission of month 9 income/expenditure and receivables/payables AoB to the Provider Accounts team.</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 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 Provider Portal outbox. <b>Please ensure that 'Agreement of balances resubmission' is selected on the cover of the PFR file before uploading.</b></p>   |
| Friday 28 <sup>th</sup><br>February 2025            | <p><b>Final deadline for submitting requests for senior managers' remuneration information ('Greenbury') to NHS Pensions – see information above.</b></p>  |
| Tuesday 4 <sup>th</sup><br>March 2025               | <p><b>Provider Accounts team distributes month 9 DHSC group mismatch schedules to NHS providers (both receivables and payables &amp; income and expenditure)</b></p> <p>Providers should use these reports to manage the resolution of any remaining variances before the year end agreement of balances process.</p>  |
| Monday 10 <sup>th</sup><br>March 2025               | <p><b>Provider Accounts team issues illustrative month 12 TAC schedules</b></p> <p>This file is to provide early sight of the final form to aid the year-end process and <u>cannot be submitted</u> to the Provider Portal. The form will be issued via the Portal inbox and accompanied by an email from Provider Accounts. (<a href="mailto:england.provider.accounts@nhs.net">england.provider.accounts@nhs.net</a>).</p>   |
| Monday 17 <sup>th</sup><br>March 2025<br>(noon)     | <p><b>Submission of month 11 monitoring return to the Financial Reporting team</b></p> <p>Template to be uploaded to the Provider Portal outbox.</p> <p>Any financial commentary or other documents that accompany the template should be uploaded to the Provider Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period 'M11'.</p>  |

| Date<br>(by end of day unless stated)                                       | Detail  |
|---|---|
| Friday 21 <sup>st</sup><br>March 2025                                       | Final date for sending March dated invoices. These invoices relate to activity and services (including lease invoices) up to and including February and should include estimates for March activity and services where possible.  |
| Monday 24 <sup>th</sup><br>March 2025                                       | Final date for despatch of payments to DHSC group bodies for 2024/25. This means that there should be no payments made after 24 <sup>th</sup> March 2025 without prior agreement.   |
| Wednesday<br>26 <sup>th</sup> March<br>2025                                 | <b>NHS England 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 Financial Reporting ( <a href="mailto:england.financial.reporting@nhs.net">england.financial.reporting@nhs.net</a> ).  |
| Thursday 27 <sup>th</sup><br>March 2025                                     | Date for receivable organisations to e-mail payable organisations a receivables statement detailing outstanding invoices dated and invoiced up to 21 <sup>st</sup> March 2025. Payments received up to and including 24 <sup>th</sup> March 2024 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 where the balance is £2,500 or higher.</li> </ul> Agreement is not required where the total balance is below £300,000.  |
| Friday 28 <sup>th</sup><br>March –<br>Monday 31 <sup>st</sup><br>March 2025 | 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.  |
| Monday 7 <sup>th</sup><br>April 2025  | Final date for agreement of outstanding receivables/payables dated up to 21 <sup>st</sup> March 2025 and above £300,000.  |
| Monday 7 <sup>th</sup><br>April 2025  | Final date for receivables organisations to email a statement of accruals to the payable organisations, listing all 2024/25 liabilities not invoiced by 21 <sup>st</sup> March 2025.  |
| Monday 7 <sup>th</sup><br>April 2025  | Final date for receivable organisations to e-mail payable organisations an income statement detailing income invoiced/received (for the latter this excludes lease payments not invoiced as this is outside the scope of the AoB exercise) to 21 <sup>st</sup> March 2025.<br>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.<br><b>An income statement must be sent to each payable organisation for balances over £2 million.</b> Agreement is not required where the total balance is below £3 million. |
| Tuesday 8 <sup>th</sup><br>April 2025                                       | If an income statement has not been received by the deadline stated, the payable organisation is to inform the receivable organisation. In such cases, the receivable organisation must email an income statement immediately.  |
| Tuesday 15 <sup>th</sup><br>April 2025                                      | Final date for agreement of income/expenditure above £3 million.<br>Complete discussions regarding accruals for inclusion in 2024/25 accounts.  |

| Date<br>(by end of day unless stated)           | Detail  |
|---|---|
| Friday 25 <sup>th</sup><br>April 2025<br>(noon) | <p><b>NHS providers submit month 12 PFR form (including unaudited TACs) and draft accounts to NHS England</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 Provider 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 Provider Portal outbox and submitted as:</p> <ul style="list-style-type: none"> <li>• Financial year: FY2024-25</li> <li>• Activity: In Year Returns</li> <li>• Template Type: Accounts submissions</li> <li>• Period: M12</li> </ul> <p><b>Please refrain from using the ampersand (“&amp;”) character in file names.</b></p> <p>Any financial commentary that accompanies the template should be uploaded to the Provider Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period 'M12'.</p> |
| Friday 25 <sup>th</sup><br>April 2025           | <p><b>Suggested deadline for NHS providers to send remuneration report and supporting working papers to auditors</b></p> <p>This is not a submission to NHS England. This date may be varied locally if agreed between the provider and its auditor.</p>  |
| Friday 2 <sup>nd</sup> May<br>2025              | <p><b>Provider Accounts team distributes DHSC group mismatch schedules to NHS providers</b></p>   |
| Tuesday 6 <sup>th</sup><br>May 2025             | <p><b>Suggested deadline for NHS providers to send remainder of annual report and supporting working papers to auditors</b></p> <p>This is not a submission to NHS England. This date may be varied locally if agreed between the provider and its auditor.</p>   |
| Friday 9 <sup>th</sup> May<br>2025 (noon)       | <p><b>NHS providers re-submit TACs to provide updated agreement of balances information to the Provider Accounts team</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 Provider 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 30<sup>th</sup> June.</p>   |
| Friday 16 <sup>th</sup><br>May 2025             | <p><b>Provider Accounts team distributes DHSC group mismatch schedules to NHS providers</b></p>   |

| Date<br>(by end of day unless stated)          | Detail  |  |                                 |   |
|--|---|--|---------------------------------|---|
| Monday 30 <sup>th</sup><br>June 2025<br>(noon) | <b>NHS providers submit month 12 PFR form (including audited TACs) and audited accounts to NHS England</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)   |                                 | ✓ (could be included in (1) / (6) )   |
|  | 3   | Audited accounts: signed Statement of Accounting / Accountable Officer's Responsibilities  |                                 | ✓ (could be included in (1) / (6) )   |
|  | 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>*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)  | ✓ (Could be included with (1) ) |   |
|  | 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 paragraph 3.17)</li> </ul>  |                                 | ✓ (No need to upload separately if the file in (6) is a pdf containing signatures)  |
|  | 8   | Auditor's Audit Completion Report to those Charged with Governance ('ISA 260' report)  | ✓                               |   |
|  | 9   | Original signed audit report (audit opinion) on the accounts and audit certificate   |                                 | ✓ 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)   |  | ✓                               |   |



| 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 Provider 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 Provider Portal outbox and submitted as:</p> <ul style="list-style-type: none"> <li>• Financial year: FY2024-25</li> <li>• Activity: In Year Returns</li> <li>• Template Type: Accounts submissions</li> <li>• Period: M12</li> </ul> <p><b>Please refrain from using the ampersand (“&amp;”) character in file names.</b></p>  |
| 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 at a later date.</p>   |
| Tuesday 30 <sup>th</sup> September 2025 | <p><b>FOR NHS TRUSTS ONLY: NHS trusts to publish Annual Report and accounts</b></p> <p>Each NHS trust should make its 2024/25 annual report and accounts available on its website. Please note the annual report must contain the <b>full audit report (opinion) and audit certificate.</b></p> <p>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 England will consider NHS trusts’ accounts data to be in the public domain after this date.</p> <p>NHS trusts are reminded that the DHSC GAM requires that the <b>auditor’s annual report</b> is also published by the trust.</p>  |
| Tuesday 30 <sup>th</sup> September 2025 | <p><b>FOR ALL NHS PROVIDERS: NHS providers submit final full annual report (including full statutory accounts) and the auditor’s annual report to Provider Accounts team</b></p> <p>This submission is of:</p> <ul style="list-style-type: none"> <li>• Final full annual report with full statutory accounts (ARA)<br/>This should be a <u>single PDF document</u> containing both the annual report and full statutory accounts including audit report (opinion) and audit certificate, where provided separately at a later date than the audit report.</li> <li>• Auditor’s annual report (AAR)</li> </ul> <p>Uploaded to the Provider Portal outbox:</p> <ul style="list-style-type: none"> <li>• Financial year: FY2024-25</li> <li>• Activity: In Year Returns</li> <li>• Template Type: Accounts submissions</li> <li>• Period: M12</li> </ul> <p><b>Please refrain from using the ampersand (“&amp;”) character in file names.</b></p> <p><b>Note:</b> For an <b>NHS foundation trust</b> this must come <b>after</b> its annual report and accounts is laid in Parliament. The 30<sup>th</sup> September deadline does not apply if an NHS foundation trust has not been able to lay its annual report and accounts: this submission to NHS England should then happen as soon as practical after laying.</p> |

| Date<br>(by end of day unless stated)  | Detail   |
|--|--|
|  | <p>NHS foundation trusts are reminded that once its annual report and accounts are laid before Parliament, it must make them publicly available immediately. We expect this to be met by publishing them on the trust website.</p> <p>Providers are required to ensure the <b>auditor's annual report</b> is also published by the provider, as required by the DHSC GAM / FT ARM.</p> |
| <p>TBC<br/>(Set with reference to the timetable for finalisation of national accounts)</p> | <p><b>FOR ALL NHS PROVIDERS</b></p> <p><b>NHS providers reply to NHS England's letter regarding events after the reporting date</b></p>  |



## Provider additional annex: Summarised timetable for 2024/25

| Collection period         | Information collected                             | NHS England issues forms via portals (by end of day) | Submission deadline for providers (all noon) |
|---------------------------|---|--|--|
| Month 9: Main submission  | PFR form: TAC schedules and monthly monitoring    | Monday 23 <sup>rd</sup> December 2024                | Thursday 23 <sup>rd</sup> January 2025       |
| Month 9: AoB submission   | PFR form: TAC schedules (WGA sheets updated only) | n/a  | Thursday 6 <sup>th</sup> February 2025       |
| Month 9: AoB resubmission | PFR form: TAC schedules (WGA sheets updated only) | n/a  | Tuesday 25 <sup>th</sup> February 2025       |
| Month 10                  | PFR form: monthly monitoring                      | Monday 3 <sup>rd</sup> February 2025                 | Monday 17 <sup>th</sup> February 2025        |
| Month 11                  | PFR form: monthly monitoring                      | Monday 3 <sup>rd</sup> March 2025                    | Monday 17 <sup>th</sup> March 2025           |
| Month 12: Draft Accounts  | PFR form: TAC schedules and monthly monitoring    | Wednesday 26 <sup>th</sup> March 2025                | Friday 25 <sup>th</sup> April 2025           |
| Month 12: AoB submission  | PFR form: TAC schedules (WGA sheets updated only) | n/a  | Friday 9 <sup>th</sup> May 2025              |
| Month 12: Final Accounts  | PFR form: TAC schedules and monthly monitoring    | n/a  | Monday 30 <sup>th</sup> June 2025            |

Key data is collected on a systems basis. System submissions/deadlines are excluded from this timetable. Please refer to the timetable sent out by the Financial Reporting Team for these.

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