

## Accounts and reporting timetable for 2025/26

**Updated 28 May 2026 to include:**

- **arrangements for NHS foundation trusts laying before Parliament.**
- **Updated submission instructions for 26 June: if your accounts use the optional provider accounts template issued by NHS England and you are submitting in Excel format, please rename the settings sheet (for example to 'Settings1'). This will reduce the risk of submission issues on the portal.**

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 (by end of day unless stated)	Detail
Friday 5 <sup>th</sup> December 2025	<b>Provider Accounts team issues dummy month 9 TAC standalone file</b> 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 22 <sup>nd</sup> December 2025	<b>NHS England issues month 9 PFR form (including TAC schedules)</b> 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.
Wednesday 31 <sup>st</sup> December 2025	Final date for sending December 2025 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.
Tuesday 6 <sup>th</sup> January 2026	Final date for receivable organisations to e-mail payable organisations a receivables statement detailing outstanding invoices as at 31 <sup>st</sup> December 2025. 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.

Date (by end of day unless stated)	Detail
Wednesday 7 <sup>th</sup> January to Friday 9 <sup>th</sup> January 2026	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 5 <sup>th</sup> January 2026	<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>
Thursday 15 <sup>th</sup> January 2026	Final date for agreement of outstanding receivables/payables (including any invoices for in-year lease payments) dated up to 31 <sup>st</sup> December 2025 and above £300,000.
Monday 19 <sup>th</sup> January 2026	<p>Final date for receivable organisations to e-mail payable organisations an income statement detailing income received to 31<sup>st</sup> December 2025.</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>
Tuesday 20 <sup>th</sup> – Thursday 22 <sup>nd</sup> January 2026	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.
Friday 23 <sup>rd</sup> January 2026 (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>
Friday 30 <sup>th</sup> January 2026	<b>Provider Accounts team distributes DHSC group mismatch schedules to NHS providers (receivables and payables only)</b>

<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 (by end of day unless stated)	Detail
Wednesday 4 <sup>th</sup> February 2026	Final date for agreement of income and expenditure above £300,000 in respect of invoices dated up to 31 <sup>st</sup> December 2025.
Friday 6 <sup>th</sup> February 2026 (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>
Friday 13 <sup>th</sup> February 2026 (3pm)	<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>
Friday 13 <sup>th</sup> February 2026	<b>Provider Accounts team distributes month 9 DHSC group mismatch schedules to NHS providers (income and expenditure only)</b>
Wednesday 25 <sup>th</sup> February 2026 (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>
Saturday 28 <sup>th</sup> February 2026	<b>Final deadline for submitting requests for senior managers' remuneration information ('Greenbury') to NHS Pensions – see information above.</b>
Wednesday 4 <sup>th</sup> March 2026	<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 9 <sup>th</sup> March 2026	<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>

Date (by end of day unless stated)	Detail
Friday 13 <sup>th</sup> March 2026 (3pm)	<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>
Monday 23 <sup>rd</sup> March 2026	<p>Final date for sending March 2026 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.</p>
Tuesday 24 <sup>th</sup> March 2026	<p>Final date for despatch of payments to DHSC group bodies for 2025/26. This means that there should be no payments made after 24<sup>th</sup> March 2026 without prior agreement.</p>
Thursday 26 <sup>th</sup> March 2026	<p><b>NHS England issues month 12 PFR form (including TAC schedules)</b></p> <p>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>).</p>
Friday 27 <sup>th</sup> March 2026	<p>Date for receivable organisations to e-mail payable organisations a receivables statement detailing outstanding invoices dated and invoiced up to 23<sup>rd</sup> March 2026. Payments received up to and including 24<sup>th</sup> March 2026 must also be included.</p> <p>Please note:</p> <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> <li>• Agreement is not required where the total balance is below £300,000.</li> </ul>
Monday 30 <sup>th</sup> March – Tuesday 31 <sup>st</sup> March 2026	<p>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.</p>
Thursday 9 <sup>th</sup> April 2026	<p>Final date for agreement of outstanding receivables/payables dated up to 23<sup>rd</sup> March 2026 and above £300,000.</p>
Thursday 9 <sup>th</sup> April 2026	<p>Final date for receivables organisations to email a statement of accruals to the payable organisations, listing all 2025/26 liabilities not invoiced by 23<sup>rd</sup> March 2026.</p>
Thursday 9 <sup>th</sup> April 2026	<p>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 23<sup>rd</sup> March 2026.</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 £2 million.</b> Agreement is not required where the total balance is below £3 million.</p>
Friday 10 <sup>th</sup> April 2026	<p>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.</p>
Friday 17 <sup>th</sup> April 2026	<p>Final date for agreement of income/expenditure above £3 million.</p> <p>Complete discussions regarding accruals for inclusion in 2025/26 accounts.</p>

Date (by end of day unless stated)	Detail
Monday 27 <sup>th</sup> April 2026 (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: FY2025-26</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 Provider Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period 'M12'.</p>
Monday 27 <sup>th</sup> April 2026	<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>
Tuesday 5 <sup>th</sup> May 2026	<p><b>Provider Accounts team distributes DHSC group mismatch schedules to NHS providers</b></p>
Wednesday 6 <sup>th</sup> May 2026	<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>
Monday 11 <sup>th</sup> May 2026 (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 26<sup>th</sup> June.</p>
Monday 18 <sup>th</sup> May 2026	<p><b>Provider Accounts team distributes DHSC group mismatch schedules to NHS providers</b></p>

Date (by end of day unless stated)	Detail		
Friday 26 <sup>th</sup> June 2026 (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. <b>NEW:</b> If using the accounts template issued by NHS England and submitting in Excel format, please rename the settings sheet (e.g. to 'Settings1')	(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.		✓
	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 3.16</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 (the certificate of audit completion will remain outstanding at this point)		✓ 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 (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: FY2025-26</li> <li>• Activity: In Year Returns</li> <li>• Template Type: Accounts submissions</li> <li>• Period: M12</li> </ul>
<p>If possible: by Monday 6<sup>th</sup> July 2026</p>	<p><b>FOR NHS FOUNDATION TRUSTS ONLY</b></p> <p>Once the annual report and accounts have been finalised (which incorporates the signed audit report but the audit certificate may be outstanding – see FT ARM), NHS foundation trusts able to meet the pre-recess timetable should proceed with submitting PDFs for checking <b>no later than 6th July</b>. The House will rise for summer recess on 16th July. The DHSC Parliamentary Clerk will endeavour to lay as many FT annual reports as possible prior to recess in the order they are received. Any reports not laid by 16th July will be held for laying in September.</p> <p><b>Laying NHS foundation trust annual report and accounts before Parliament (‘e-laying’).</b></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 PDF 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) was republished in March 2026 and gives guidance on the process to be followed. The e-laying process continues to apply. No hard copies are required.</p> <p>A print-ready PDF should be emailed to <a href="mailto:NHSFTReports@dhsc.gov.uk">NHSFTReports@dhsc.gov.uk</a>. This must be the full annual report and full statutory accounts (as one document) including audit report. It does not need to contain the audit completion certificate, confirming completion of the audit. The email title should contain the name your trust (in full) and the words ‘for checking’.</p> <p>The Parliamentary Clerk will advise whether the PDF is accepted for laying or if an amended version is required to be submitted. Please ensure PDFs are checked against the guidance before submitting – amendments may delay reports being laid.</p> <p>DHSC GAM supplement: <a href="https://www.gov.uk/government/publications/department-of-health-guidance-on-laying-accounts-in-parliament">https://www.gov.uk/government/publications/department-of-health-guidance-on-laying-accounts-in-parliament</a></p> <p><b>Publication of NHS foundation trust annual report and accounts</b></p> <p>An NHS foundation trust annual report and accounts cannot be published until laid before Parliament. Foundation trusts can confirm when reports have been laid by checking the Commons business papers page for Votes and Proceedings. <a href="https://commonsbusiness.parliament.uk/">https://commonsbusiness.parliament.uk/</a></p> <p>Once laid before Parliament, the NHS foundation trust must make the annual report and accounts publicly available. This <b>must be published on the trust’s website without delay</b>. If an NHS foundation trust chooses to publish an additional ‘performance report: overview with supplementary material’ (see FT ARM) on its website, this must provide a link to the full annual report and accounts.</p>

Date (by end of day unless stated)	Detail
After 6 <sup>th</sup> July 2026	NHS foundation trusts can continue to submit annual reports and accounts to the DHSC Parliamentary Clerk for laying before Parliament after 6 <sup>th</sup> July following the 'e-laying' instructions in the row above. These reports will be held for laying in September.
Wednesday 30 <sup>th</sup> September 2026	<p><b>FOR NHS TRUSTS ONLY: NHS trusts to publish Annual Report and accounts</b></p> <p>Each NHS trust should make its 2025/26 annual report and accounts available on its website.</p> <p>As guided by the DHSC GAM, an NHS trust may choose to additionally publish a "performance report overview and supplementary material". If published this must provide a link to the full annual report and accounts.</p> <p>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>
Wednesday 30 <sup>th</sup> September 2026	<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) This should be a <u>single PDF document</u> containing both the annual report and full statutory accounts including audit opinion.</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: FY2025-26</li> <li>• Activity: In Year Returns</li> <li>• Template Type: Accounts submissions</li> <li>• Period: M12</li> </ul> <p><b>Please do not use 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> <p>NHS foundation trusts are reminded that once its annual report and accounts are laid before Parliament, it must make publish it immediately.</p> <p>Providers are also required to publish their <b>auditor's annual report</b>, as required by the DHSC GAM / FT ARM.</p>
TBC	<p><b>FOR ALL NHS PROVIDERS</b> (timing currently TBC - will be set with reference to finalisation of national accounts)</p> <p><b>NHS providers reply to NHS England's letter regarding events after the reporting date</b></p>

Date (by end of day unless stated)	Detail
TBC	<p><b>FOR ALL NHS PROVIDERS: NHS providers publish and submit auditor’s certificate of audit completion</b> (timing currently TBC and will be set with reference to finalisation of national accounts)</p> <p>Following completion of the audits of the national accounts, local auditors will certify completion of their responsibilities under the NAO Audit Code. NHS providers must publish this audit certificate on their website as a separate item alongside the published annual report and accounts.</p> <p>The certificate should also be submitted to NHS England by uploading to the Provider Portal outbox:</p> <ul style="list-style-type: none"> <li>• Financial year: FY2025-26</li> <li>• Activity: In Year Returns</li> <li>• Template Type: Accounts submissions</li> <li>• Period: M12</li> </ul>

## Provider additional annex: Summarised timetable for 2025/26

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 22 <sup>nd</sup> December 2025	Friday 23 <sup>rd</sup> January 2026
Month 9: AoB submission	PFR form: TAC schedules (WGA sheets updated only)	n/a	Friday 6 <sup>th</sup> February 2026
Month 9: AoB resubmission	PFR form: TAC schedules (WGA sheets updated only)	n/a	Wednesday 25 <sup>th</sup> February 2026
Month 10	PFR form: monthly monitoring	Thursday 29 <sup>th</sup> January 2026	Friday 13 <sup>th</sup> February 2026
Month 11	PFR form: monthly monitoring	Thursday 26 <sup>th</sup> February 2026	Friday 13 <sup>th</sup> March 2026
Month 12: Draft Accounts	PFR form: TAC schedules and monthly monitoring	Thursday 26 <sup>th</sup> March 2026	Monday 27 <sup>th</sup> April 2026
Month 12: AoB submission	PFR form: TAC schedules (WGA sheets updated only)	n/a	Monday 11 <sup>th</sup> May 2026
Month 12: Final Accounts	PFR form: TAC schedules and monthly monitoring	n/a	Friday 26 <sup>th</sup> June 2026

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.