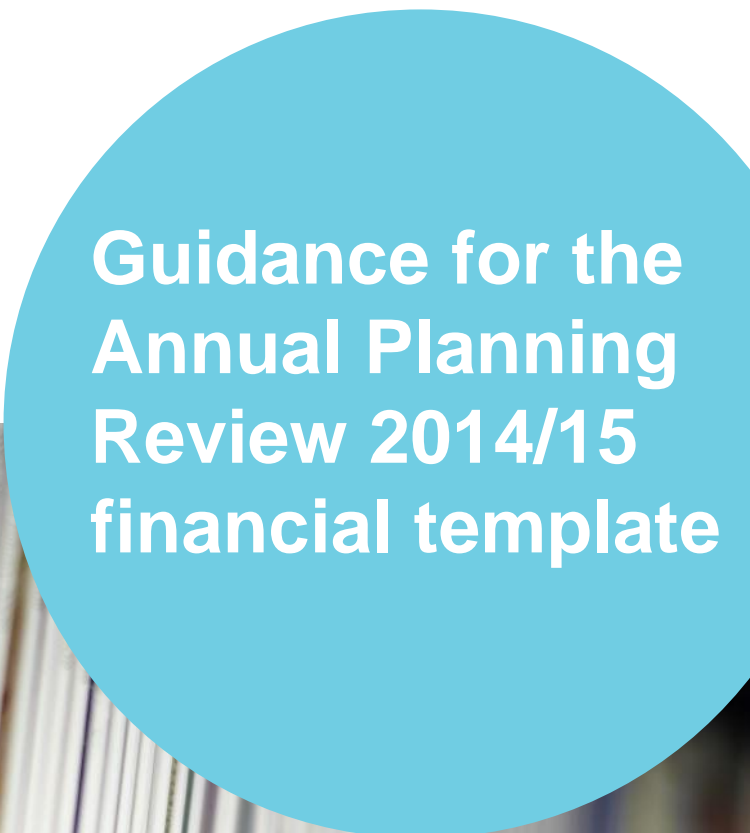


Monitor

Making the health sector
work for patients



Guidance for the Annual Planning Review 2014/15 financial template

Who we are

Monitor is the sector regulator for health services in England. Our job is to protect and promote the interests of patients by ensuring that the whole sector works for their benefit.

For example, we make sure foundation hospitals, ambulance NHS foundation trusts and mental health and community care organisations are run well, so they can continue delivering good quality services for patients in the future.

Critical to this will be the ability of NHS foundation trusts, now and in the future, to develop and implement effective and sustainable plans capable of responding to the challenges facing the sector well into the longer term.

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1 Executive summary

This document is supplementary to our primary [APR 2014/15 guidance document](#) and outlines the technical aspects of the 2014/15 Annual Planning Review financial template (“financial template”).

We would not expect this document to be read in full, but rather used as a reference guidance for specific queries. Should you require further assistance please contact compliance@monitor.gov.uk.

The document is formed of three key sections:

1. Introduction and practical guidance;
2. Key changes from prior years; and
3. Reference guide and technical issues that should be referred to when populating the financial template.

We remind all NHS foundation trusts that there have been significant upgrades to the APR process for 2014/15, which have led to fundamental changes to the broader process and therefore the financial template. In particular there are now two submissions for APR 2014/15 supported by a single financial template return:

1. **4 April 2014** – Submission of financial template with first two years completed on a broadly quarterly basis; and
2. **30 June 2014** – Submission of remaining three years of the financial template, completed on an annual basis. For this submission date the first two year submission made on 4 April 2014 will be locked apart from exceptional circumstances.

Apart from these changes the financial template has in general been kept largely consistent with prior years.

2 Practical guidance

APR 2014/15 comprises two sets of submissions (one for each phase of the review), supported by a single financial template. Full guidance on these submissions is available [here](#).

Both submissions should be returned via the MARS portal ([guidance on uploading your template can be found here](#)):

1. On or before 4 April 2014 NHS foundation trusts should submit the financial template with year one and two completed and an accompanying two year operational plan; and
2. On or before 30 June 2014 NHS foundation trusts should submit a completed five year financial template (with the final three years completed), an accompanying strategic plan and a publishable summary of the plan.

During this second phase submission, the data submitted as part of the first phase submission 4 April 2014 should not be changed, unless done so as part of a re-submission approved by Monitor.

Financial template submissions must accurately support the operational and strategic plans of NHS foundation trusts and those made within the unit of planning that the NHS foundation trust sits.

We also remind NHS foundation trusts of the importance of ensuring the phasing of financial plans is accurately recorded. This is especially important for the first submission phase and the need for NHS foundation trusts to report performance on a quarterly basis, which they will be monitored against going forward.

2.1 Other key information

The plan templates can be downloaded from the [2014/15 APR](#) website. The financial template and this supporting guidance will be made available to NHS foundation trusts on 7 January 2014 via the MARS portal.

The financial template continues to be an Excel based file and is a similar format to that provided in previous years and also to the quarterly reporting templates. The template has an inbuilt £0.1m tolerance level for all sheets except the SoCF which has a tolerance of £0.01m.

The financial template is password protected and any queries or issues regarding the structure of the template should be forwarded to the APR queries team at compliance@monitor.gov.uk.

It should also be noted that the financial template should be completed in line with the accounting requirements of the *NHS Foundation Trust Annual Reporting Manual* that is applicable as at the time of submission.

Each financial template submitted will require sign-off by the NHS foundation trust staff members who populated the template, with their contact details provided should we have any queries after submission. The completed template will also require approval and sign-off on behalf of the NHS foundation trust board; this is usually by the chair.

3 Key changes from prior years

In this section we outline the key changes to the process from prior years.

These changes are in addition to the aforementioned upgrading of the 2014/15 process into two submissions.

3.1 *Risk Assessment Framework* has superseded the *Compliance Framework*

The [*Risk Assessment Framework*](#) (RAF) became effective from 1 October 2013. The financial template has been updated to reflect this as follows:

- removal of 'PlanRiskRating' and 'Finance Risk Indicators' worksheets;
- these are superseded by the Continuity of Service Risk Rating (CoSRR) sheet which has been added to calculate the continuity of service risk rating;
- Targets and Indicators sheet has been amended; and
- the 'Corporate Governance Statement' sheet has been removed. The self-certifications required as part of the RAF will be collected in a separate process. This is due to the timetables of the APR submissions and the governance statements not completely aligning.

3.2 Resubmission

The financial information in the first two years can only be amended in the later June submission by exception where there is a material impact on the financial projections. NHS foundation trusts should contact their relationship manager at Monitor should they feel an amendment to the first two years is required, but the expectation is that this will be limited to exceptional circumstances only.

In addition, where NHS foundation trust plans demonstrate significant weakness or are clearly insufficient to address the nature of challenge facing the NHS foundation trust, we may require a resubmission of the plan and supporting financial template and request external assurance over the robustness of any resubmission.

Reasons for re-submission may include overly optimistic financial planning, plans that are significantly divergent with commissioner assumptions, material changes that become apparent after submission or apparent weakness in the NHS foundation trust's approach to planning.

3.3 Reconciliation

Plans need to reflect local priorities for patients and we expect commissioners and providers to cooperate in planning and to be able to explain any differences in their plans.

It is expected that providers' plans will be aligned with those of the wider local health economy. In order to test the alignment of key assumptions; Monitor, NHS England, and the NHS Trust Development Authority (NHS TDA) will reconcile provider and commissioner income and activity plans for both the two and five year review phases.

The outputs of the reconciliation will be shared between the regional teams of Monitor, NHS England and NHS TDA. Every step will be taken not to prejudice the position of any NHS foundation trust or commissioner and no information will be shared at individual organisation level without first contacting the appropriate party. However, where significant divergences are identified, this is likely to require further discussion with the parties involved.

3.4 Other changes to the financial template content

Changes to the format of the financial template and new worksheets for the 2014/15 APR process are summarised below:

- **Inflation (input sheet)** – This worksheet captures the inflation assumptions that drive the income and expenses category worksheets. The inflation flows from this worksheet to income, expenditure, the SoCI and the implied efficiency calculation which is set out at the bottom of this worksheet.
- **Reserves** – This worksheet is used to capture movements in reserves not shown as part of the SoCI.
- **Sensitivity Input** – This worksheet is used to capture any downside risks and mitigations that the NHS foundation trust has identified during its strategic planning risk assessment.
- **Sensitivity Output** – This worksheet combines the information from the financial statements worksheets and the sensitivity input worksheet. It shows the base, downside and mitigated downside cases based upon the information provided throughout the finance template.
- **Contracts** – This worksheet captures the contracting information at a more detailed level and will be used for the reconciliation process. In the current year this is defined as any commissioner that makes up more than £5m of the NHS foundation trust's income. Previously this was 5% of income. Monitor is working with our health system partners to use the Unify2 system already used by NHS foundation trusts to collect the activity data for any reconciliation. Further information will be available on the [APR area of the Monitor website](#) in due course.

In addition, a number of other changes have been made to existing worksheets. Detail on these is set out in section 4.

4 Reference guidance

We set out in this section the technical guidance to support the completion of the financial template. We also set out the ways in which the information flows through the finance template to support NHS foundation trusts when populating the template.

This section is split out into the following sections:

1. Completing the financial template;
2. Key technical considerations;
3. Administrative worksheets;
4. Primary financial statement worksheets;
5. Continuity of Services Risk Rating calculation worksheet;
6. Financial plan input worksheets;
7. Sensitivities, downside and mitigations; and
8. Governance worksheets.

4.1 Completing the financial template

We outline below the key considerations to factor in when populating the financial template as well as a suggested order for populating the template.

4.1.1 Key considerations

[Inputting outturn and actuals into the financial template](#)

The operational plan will, because of the required submission date, be developed before a final year end financial position is known. Where outturn figures are required, NHS foundation trusts should use a projected year end outturn for 2013/14 based on the most up-to date and relevant information available.

Where 'Actual' figures are required, NHS foundation trusts must enter their final year-end position and input these figures for the second phase submission on 30 June 2014.

The financial information in the first two years can only be amended in the later June submission by exception where there is a material impact on the financial projections. NHS foundation trusts should contact their relationship manager at Monitor should they feel an amendment to the first two years is required, but the expectation is that this will be limited to exceptional circumstances only. While we cannot state all the reasons that may be accepted, these could include a material event or decision occurring after the first submission such as a transaction becoming likely or major service reconfiguration being agreed with commissioners.

Phasing of financial plans

We reiterate the importance to NHS foundation trusts of phasing their APR financial template returns to reflect as accurately as possible their planned financial performance.

This is critical for the first submission for the two years 2014/15 to 2015/16 where financial plans within the template are phased on a quarterly basis, particularly in the areas impacting on cash flows, CIP delivery and resulting cash impact of realised savings and capital expenditure.

NHS foundation trusts are also reminded that the first submission for the two years 2014/15 to 2015/16 will form the basis for which the NHS foundation trusts performance is monitored for 2014/15.

4.1.2 Suggested approach to populating the financial template

The suggested approach to completing the Financial template is summarised below:

1. Enter your expected financial results for the 2013/14 financial year in the green cells on the **SoCI**, **SoFP** and **SoCF** worksheets;
2. Enter your inflation data in the **Inflation** worksheet;
3. Enter any planned mergers, TCS or other transactions on the **Transactions** worksheet;
4. Enter your planned Service developments on the **Developments** worksheet;
5. Enter your planned revenue generation on the **RevGen** worksheet, separated into recurrent and non-recurrent parts;
6. Enter your planned CIPs on the **CIPs** worksheet, separated into recurrent and non-recurrent parts;
7. Enter your plan for each income area on the relevant worksheets;
8. Enter your contracts information on the Contracts worksheet ensuring this reconciles to the relevant SoCI balances;
9. Enter your plan for each expenditure area on the relevant worksheets;
10. Enter your planned Workforce changes on the **Workforce** worksheet and reconcile to the **Pay** worksheet;
11. At this point your SoCI should be complete, review it;
12. Enter your planned balance sheet on the **SoFP** worksheet;
13. Enter your reserves data into the **Reserves** worksheet;
14. Enter your planned capital expenditure on the **Capex** worksheet;

15. Review and amend as required the derived cash flow on the **SoCF** worksheet (calculated from the effect of your planned balance sheet changes and Capex);
16. At this point your finances should be complete, review them including the **CoSRR** worksheets;
17. Enter your historical and planned activity and resources and KPIs on the **Activity** worksheet;
18. Enter your risks on the **Target and Indicators** worksheet;
19. Complete the **DH Budgeting** worksheet;
20. Complete the **Membership** and **Elections** worksheets;
21. Enter your sensitivity, downside and mitigations in the **Sensitivity Input** worksheet;
22. Review the output of the sensitivities on **Sensitivity Output** worksheet;
23. The financial template should now be complete. Review all sections including the **checks** worksheet;
24. Complete the Board declaration on the **cover**; and
25. Put your logo on the **cover**

4.2 Technical considerations

4.2.1 Public Dividend Capital

NHS foundation trusts which have already received Public Dividend Capital (PDC) funding (ie, in 2013/14) should include an estimate of future PDC funding requirements within the financial template, if the amount has been agreed with Monitor prior to the APR submission (the deadline for agreeing the amount to be included is 31 January 2014). Otherwise nothing should be entered.

PDC funding associated with restructuring solutions, which have previously been agreed with Monitor, should also be included in the financial template.

PDC funding not associated with financial distress can be included in the financial template, however, only on the basis that the NHS foundation trust has written confirmation or reasonable grounds to expect to receive the funding. An explanation supporting the inclusion of the PDC in the financial template should be provided.

NHS foundation trusts should not include the receipt of PDC funding within the financial template in circumstances other than those highlighted above; if there is a PDC funding requirement the underlying forecast cash deficit should be shown.

For NHS foundation trusts not already receiving PDC funding, where the financial template identifies a risk of future year deficit or capital expenditure that may require PDC funding, the APR commentary should explicitly identify the risk.

4.2.2 Reserve transfers

The **Reserves** worksheet allows NHS foundation trusts to input:

- Movements between reserves;
- Reallocation of elements of other comprehensive income; and
- Movement in PDC not through the SoCI, such as a write-off of PDC (see section 7.5 regarding when to include and exclude PDC balances).

For PDC write-offs to be included in this worksheet NHS foundation trusts must have confirmation that they can write-off PDC. Assumptions that PDC may be written-off in future years should not be included in the financial template.

Further detail can be found in section 4.4.3 and 4.4.4.

4.2.3 Impairments

There is the possibility of including an impairment expense on the face of the SoCI. Whilst it is recognised there are inherent limitations in the ability to forecast impairments, the NHS foundation trust should consider any cyclical nature of asset valuations, available indices of the current market in considering whether impairment may be likely.

NHS foundation trusts are advised that any circumstances giving an indication of future impairment may give rise to an impairment assessment being needed in the current year.

NHS foundation trusts are asked to comment on all assumptions for impairments that are included in the financial template within their accompanying Operational plan submission.

4.3 Administrative worksheets

The worksheets covered in this section include:

- Cover;
- Index;
- Information; and
- Checks.

4.3.1 Cover

NHS foundation trusts should complete the details for main contact for queries on the financial template and the submission should be approved on behalf of the board. By signing, the board is confirming that:

“To the best of its knowledge, using its own processes and having assessed against Monitor’s Risk Assessment Framework, the financial projections and other supporting material included in the completed Annual Plan Review Financial Template represent a true and fair view, are internally consistent with the operational and strategic commentaries, and are based on assumptions which the board believe to be credible.”

4.3.2 Index

Provides an index of all sheets included in the financial template.

4.3.3 Information

This sheet provides some high level guidance on the financial template such as cell formats and suggests an approach as to the order of completing the template.

4.3.4 Checks

The ‘Checks’ worksheet contains a series of checks that are designed to show at a high level where there are internal inconsistencies in the financial template. For example this may include ensuring that the cash movement shown in the SoCF is consistent with that shown in the SoFP.

These checks are not exhaustive and it is the responsibility of each NHS foundation trust to ensure the accuracy and completeness of the information contained in the financial template.

In some circumstances there may be a valid reason for the differences that this worksheet highlights the check as ‘Explain’. If this is the case, NHS foundation trusts are required to include an explanation for the inconsistency that is identified.

On submission of the two year plan (first submission in April), it is only necessary to ensure that the first two years’ checks all either read ‘OK’ or include an explanation. Due to the mechanics of the financial template, some data for the outer years will pre-populate, therefore it is expected that a number of checks will show errors in years three to five at the first submission.

4.4 Primary Statements

This section covers the primary statements worksheets which consist of:

- The Statement of Comprehensive Income (SoCI);
- Statement of Cash Flows (SoCF);
- Statement of Financial Position (SoFP); and
- Reserves.

This guidance will take you through each of these worksheets at a high level, though the majority of drivers of figures for the primary statements come from the supporting worksheets explained from section 4.6 onwards.

4.4.1 SoCI

NHS foundation trusts are advised to start by entering 2013/14 outturn (see section 4.1.1) numbers in the green cells on this worksheet.

The rest of the SoCI is populated in two ways:

1. Direct entry on the SoCI in the yellow input cells for forecast data; or
2. Via the plan working sheets (see section 4.6) – the outturn must have been completed for these to work properly.

Data should be entered quarterly for year one and two and then annually thereafter.

Please note that historical CIP balance should also be input to the SoCI.

4.4.2 SoCF

The SoCF contains a mixture of automatically populated cells and manual input cells.

NHS foundation trusts are advised to start by entering 2013/14 outturn (see section 4.1.1) numbers in the green cells on this worksheet.

There are a number of balances that are automatically calculated from other areas of the financial template these are:

- Surplus/(deficit) after tax;
- Tax expense/(refund);
- Depreciation;
- Impairments; and
- Capital balances (from Capex worksheet).

Therefore these balances will need to be completed prior to the SoCF being finalised.

The remaining inputs are manual inputs. Similarly to the rest of the template, the first two years are required quarterly with the remaining years annually completed.

NHS foundation trusts are also encouraged to ensure that each line item of the SoCF is consistent with the other financial statements such as working capital movements.

The cash balance as calculated in the SoCF will be automatically populated onto the SoFP on the line 'Cash with Government Banking Service' (as a balancing item with the other cash balances).

4.4.3 SoFP

NHS foundation trusts are advised to start by entering 2013/14 outturn (see section 4.1.1) numbers in the green cells on this worksheet.

The majority of figures on this worksheet require manual input in the yellow input cells. Data should be entered quarterly for year one and two and then annually thereafter.

Two parts of the SoFP are populated from other worksheets. Firstly, the cash balances are driven by the SoCF. Secondly the reserves are derived from other worksheets based on brought forward balances adjusted for movements, eg retained earnings. Reserve transactions which do not form part of the SoCI can be entered in the 'Reserves' worksheet.

The diagram below shows which SoCI inputs drive the reserve balances in the SoFP.

SOCl input			SOFP Reserves
Row	Description		
199	Surplus (Deficit) After Tax	→	Retained Earnings / (Accumulated Losses)
204	Share of comprehensive income from associates and joint ventures	→	
214	Gain/loss on relevant transfers (1st April)	→	
215	Other recognised gains/(losses) straight to reserves	→	
216	Actuarial gains/(losses) on defined benefit pension schemes	→	Pensions Reserve
208	Revaluation gains/(losses) straight to revaluation reserve	→	Revaluation Reserve
211	Impairments/(reversals) straight to revaluation reserve	→	
212	Fair Value gains/(losses) straight to reserves	→	Available for Sale Reserve
213	Additions/(reduction) in "Other reserves"	→	Miscellaneous Other Reserves

The SoFP includes a memorandum input line for any committed working capital facility that is in place.

The SoFP also includes a series of checks to ensure that the SoFP balances overall. NHS foundation trusts are asked to ensure that these read 'True' prior to submission, specific queries should be raised with your regional manager.

4.4.4 Reserves

This sheet allows NHS foundation trusts to enter the net effect of reserve movements that do not form part of the SoCl, such as transfers. NHS foundation trusts can also use the sheet to re-profile and movements on the SoCl that have been assigned to an inappropriate reserve (see mapping table in section 4.4.3). Adjustments made on this sheet should net to nil as these represent transfers and reallocations. The workings force this through the retained earnings balance.

Additionally, there is a section to include any PDC capital that has been issued, repaid or written off and does not therefore feature as part of the SoCl. Only the written off needs data to be entered here, the other items are linked to the SoCF.

4.5 Continuity of Services Risk Rating

The CoSRR worksheet is new for the 2014/15 financial template following the application of the *Risk Assessment Framework*.

In line with the requirements of the *Risk Assessment Framework*, this worksheet calculates a projected CoSRR for NHS foundation trusts based on the information populated elsewhere in the financial template. This is calculated on a quarterly basis for 2014/15 and 2015/16 and on an annual basis for the three years 2016/17 to 2018/19.

In line with the *Risk Assessment Framework* the template allows for two material one-off income adjustments that can be made manually to the CoSRR calculation. These are:

- Adjustment to revenue available for capital service; and
- Adjustment to capital service.

For CoSRR manual adjustments to be accepted, NHS foundation trusts are required to provide evidence that:

- Risks and potential rewards, and their likely timing, are demonstrated in accordance with *Risk Evaluation for Investment Decisions by NHS foundation trusts (REID)*; and
- The NHS foundation trust's plan supporting the investment identifies the potential risk adjusted costs and returns over the period of the investment.

In assessing a potential investment adjustment, Monitor may require a presentation from the NHS foundation trust setting out the basis on which it considers it appropriate, including detailed analysis of cash flows and associated risks. If you feel that your NHS foundation trust may need to use manual adjustments as a result of future activities, please contact your Regional Manager.

The secondary override rule drop-down boxes are for Monitor use only, however if a NHS foundation trust feels this should be applied it should be mentioned in either the operational or strategic plan submissions.

4.6 Financial plan input worksheets

The worksheets covered in this section include:

- Inflation;
- Revenue;
- Expenditure;
- Service developments;
- Transactions;
- CIPs;
- Revenue generation;
- Contracts;
- Capital expenditure;
- Workforce;
- Charity; and
- Activity.

4.6.1 Inflation

This worksheet captures the inflation assumptions that should be used for income and expense category worksheets. The inflation then flows through into the SoCI worksheet via the plan revenue (4.6.2) and expense (4.6.3) plan worksheets.

NHS foundation trusts are required to enter the inflation % (or deflation) for a specific income and expense type; this then feeds into the workings for the cost and income lines for the forecast periods.

As part of the APR 2014/15 planning guidance (available [here](#)), Monitor published the efficiency factor that is expected to be included in the tariff over the next five years, in addition estimates of cost inflation were also included. While NHS foundation trusts must make their own estimates of local cost inflation these should be considered as a yardstick.

At the bottom of the sheet there is a calculation of the weighted pressure from both price and cost inflation which together forms a broad estimate of the financial pressure included in the financial template. Monitor will consider this number when reviewing the assumptions for reasonableness, albeit we recognise that the manner in which it is calculated means it can only be considered as an estimate, for example it does not consider all balances, only those entered on the income or expense plan sheets (see section 4.6.2 and 4.6.3 respectively) nor does it identify the amount of inflation in CIP balances.

4.6.2 Revenue worksheets

Overview

Revenue is mainly driven by the income worksheets), these then feed into the SoCI. Other revenue not included in these worksheets should be input directly into the SoCI.

Overall there are 14 different revenue worksheets which should cover the majority of income in the financial template. This includes Community, Ambulance, Mental Health and Acute activity, Research & Development and Education & Training.

Similarly to the previous APR submission each type of contract or agreement is then split to take into account the type of income, such as cost and volume or block contracts and Tariff or Non-Tariff. The final level of detail is within each worksheet allowing income to be split by specific service type, for example, Inpatient and Outpatient where appropriate.

Following the introduction of the [2014/15 National Tariff Payment System](#), for the 2014/15 APR process, NHS foundation trusts must treat any local prices, variations or modifications as 'tariff' for finance template.

All revenue related to local prices, variations or modifications should be input into the 'tariff revenue' sections of the financial template income worksheets. Local modifications should only be included where the agreement for the modification or where an application for the modification has been approved by Monitor's Pricing Enforcement and Case management team.

For applications for modifications that have either been submitted or are pending submission, NHS foundation trusts will need to consider the national tariff guidance before including the modification in the financial template.

Income input process

1. Enter Outturn figures

The NHS foundation trust should begin by inputting the projected outturn (see section 4.1.1) in the cells that are green within the primary financial statement category worksheets.

The income worksheets will take the prior year income as the starting point for the income plan for each specific service type.

2. Establish recurrent baseline

Adjust for any type of income that is non-recurrent included in the prior year. This might include non-recurrent income such as winter pressure income, or a specific service which is now decommissioned.

This will then give a recurrent baseline income position for that specific income.

3. Inflation Assumptions

The recurrent baseline then takes assumptions that have been entered into the inflation worksheets (see section 4.6.1).

4. Activity Assumptions

Populate the revenue uplift based on change in activity levels. This may not apply in every case particularly under block contracts for example. This includes contracted and forecasted changes in activity. Both the contracted and forecasted changes in activity level require a percentage to be entered and will impact the overall baseline income for that service as part of the plan.

5. Transactions, Service Developments and Revenue Generation

Following this, any assumptions that are as a result of transactions, revenue generation activities or service development activities will flow through inputs into those respective worksheets, no entry is made on the plan sheets for these. See also section 4.6.6.

6. Other

Include or exclude any further revenue adjustments that may be subject to change, for example income agreed as part of the recurrent baseline outside of the contract for that service.

7. Phasing

Income should be phased by quarter for the first two years of the APR. The phasing must add to 100% Please note that CIPS, revenue generation, transactions and service developments will not be automatically phased even though quarterly data is entered for each of these.

Research & Developments (R&D) and Education and Training

The income from R&D and Education should be included with the same granularity as that described in income above.

The exception to this is that it is not possible to have a service development or revenue generation flowing through from the R&D and Education worksheets. The NHS foundation trust should input this either before or after the inflation and activity impacts. For example, a service development that will allow R&D to occur, and features as part of the NHS foundation trust strategic plan, could be included as an adjustment to the planned income within this worksheet. If this is the case, NHS foundation trusts are asked to include an explanation in their *Operational plan* and *Strategic plan*.

4.6.3 Expenditure worksheets

Overview

Expenditure feeds from a combination of the expense worksheets (discussed here in more detail) and directly into the SoCI. Expenditure that is directly input into the

financial template on the face of the SoCI is discussed in more detail under the primary financial statements guidance under section 4.4.1.

There are five worksheets made up of Pay, Drugs, Clinical Supplies and Non-Clinical Supplies and Miscellaneous other operating expenses.

Within the SoCI worksheet, the expenses are wider than these categories, and there is no need to try and categorise all expenditure into one of these five worksheets. If there is a category that is more appropriate and already included on the face of the SoCI, then there is no need to re-categorise in these worksheets.

Please also note that guidance for Pay completion should be read in conjunction with the guidance for the workforce worksheet at 4.6.13 as they are related.

[Process for the specific expense worksheets](#)

The process is similar to that described within the Income section above at 4.6.2.

[1. Enter Outturn figures](#)

The NHS foundation trust should begin by inputting the projected outturn (see section 4.1.1) in the cells that are green within the primary financial statement category worksheets.

The expense worksheets will take the prior year expense as the starting point for the plan.

[2. Establish recurrent baseline](#)

The first set of adjustments to these expenditure items is to adjust for the non-recurrent items in the 2013/14 SoCI. An example of a non-recurrent cost that should be adjusted for might be pay expenditure such as the costs of opening an additional ward for a short period of time as a one-off. The objective would be to get to an underlying baseline cost of the expenditure.

The worksheets for specific expenses also factor into account the recurrent effect of the CIPs of the previous year and therefore assume 100% delivery of the CIP plans. Equally, the non-recurrent CIPs are taken out of the following year's expenditure since the underlying cost base is higher if a CIP has occurred non-recurrently.

[3. Inflation Assumptions](#)

The recurrent baseline then takes assumptions that have been entered into the inflation worksheets (see section 4.6.1).

[4. Activity Assumptions](#)

Each expenditure line will then allow an inflationary effect due to activity levels and non inflationary cost pressures. This should be based on the planned activity level of the NHS foundation trust.

NHS foundation trusts are advised that if a service development, transaction, revenue generation or CIP results in an increase in cost, this is included in the

respective worksheet only, since the activity increase is dependant upon the successful implementation of the service development and does not form part of the baseline plan currently.

5. Skills mix

For the Pay worksheet only, there is a further option to include planned skill mix changes. This captures any skill mix changes that are not captured already as part of the CIP worksheet. NHS foundation trusts are advised to ensure that the CIPs savings that related to skill mix changes are included only once in the model and this is more appropriate for the CIP worksheet

The pay worksheet will also exclude agency, contract & locum pay costs automatically based on the input from the workforce worksheet. The inflationary impacts of contract & locum pay costs anticipated as part of the plan should be included on the workforce worksheet. This will need to be calculated manually by the NHS foundation trust.

6. Transactions, Service Developments, Revenue Generation and CIPs

Following the inflation and activity impacts of the expenditure, the impact of transactions, service developments, revenue generation and CIPs are taken into account for each specific expenditure worksheet.

For both the revenue generation and CIP elements that are factored in, the non-recurrent and recurrent components are separated out and taken into account separately going forward as part of the plan for that expenditure category.

It is also anticipated that NHS foundation trusts will factor in a contingency. The contingency cost will carry forward in the plan and assume it to be part of that cost base. If it is likely that a contingency is to be recognised in the SoCI for that year only, then it will be necessary to ensure that it is captured as an adjustment to following years relevant expenditure base, otherwise it will continue to feature as part of the ongoing plan and may not be reflective of the NHS foundation trusts planned expenditure.

7. Other

Any further adjustments are possible to take into account, where they are not included anywhere else in the model.

8. Phasing

Phase the expenditure worksheets by quarter for the first two years of the APR but not for the following three years. Phasing must add to 100%. Please note that CIPS, revenue generation, transactions and service developments will not be automatically phased even though quarterly data is entered for each of these.

4.6.4 Service developments, transactions, CIPs and revenue generation sheets

While we recognise that there may be some discrepancies in definitions and terminology between NHS foundation trusts, for example between revenue generation and service developments, we do have two absolute requirements for these sections:

1. If you have a transfer of services to you from another body (i.e. merger accounting is used) you must use the **Transactions** sheet; and
2. CIPs are cost savings only (i.e. income CIPs must go on the **RevGen** sheet, expense savings CIPs on the **CIPs** sheet).

Other notable content on these worksheets include:

- the top of each sheet showing the totals of all schemes input separately below;
- name and description of each service developments, transactions, CIPs or revenue generation scheme to be input so that we can easily identify which ones these are;
- areas for input include recurrent revenue (increase is +ve) and expenditure (increase is -ve); and
- the tariff and non-tariff elements of these can be further split out in the revenue sheets that the service developments, transactions, CIPs or revenue generation schemes flow into.

The figures on these sheets flow to the plan income and expense sheets as relevant.

4.6.5 Developments

Developments are similar to transactions; however developments do not involve the transfer of services from other NHS bodies. This sheet is intended to capture stepped changes in services you are providing. We keep this separate from transactions so that the incremental impact of transactions can be easily identified.

Inputs from this sheet will feed up through the template into the corresponding revenue or expense worksheets depending on which line the revenue/expenditure was entered in the **Developments** sheet. This will then indirectly flow through to the SoCI.

If you have input a significant development on the **Developments** worksheet and this has associated costs such as depreciation, interest and PDC dividend, there is no other row available so you will have to input this data into the Other Non-operating expense line.

4.6.6 Transactions

This tab should always be used to incorporate any transactions that results in merger accounting resulting from the transfer of services from another NHS body.

For each transaction entered into the tab, please provide the name and an explanation of each transaction.

Below the description NHS foundation trusts should complete the revenue and expenditure impact of each transaction. This should be done on a quarterly basis for 2014/15 and 2015/16 as part of the first phase APR process, and then on an annual basis for the second phase APR process up to 2018/19.

If you had a transaction using merger accounting part way through 2013/14 (any time up to and including 31 March 2014) then use merger accounting outturn for 2013-14, i.e. previous year numbers should show the full year effect of services taken over in 2013-14, that allows us to see how price and volume changes impact you in future years. Note that if you are planning a transaction on or after 1 April 2014 then your previous year outturn is as per your accounts/quarter four submission and the transaction should be set out in the **Transaction** worksheet.

If you are planning a transaction on or after 1 April 2014 then your future year CIPs for services taken over or relating to the transaction have to be input in the **CIPs** worksheet and not in the **Transaction** worksheet.

Inputs from this sheet will feed up through the template into the corresponding revenue or cost sheets depending on which line the revenue/expenditure was entered in the **Transactions** sheet. This will then feed into the SoCI.

NHS foundation trusts should follow the guidance set out in the *RAF* and *REID* and complete the necessary preparatory steps required before commencing transactions or investment that meet the required thresholds. Transaction thresholds as defined by the *RAF* may be subject to change in the future, however NHS foundation trusts should follow the *RAF* until further guidance and consultation has been completed.

IF A TRANSACTION MEETS ANY ONE OF THESE CRITERIA, THE NHS FOUNDATION TRUST SHOULD REPORT THIS TRANSACTION TO MONITOR

Ratio	Description	Reporting thresholds	
		Non-health care/ international	UK health care
Assets	The gross assets or capital* subject to the transaction, divided by the gross assets of the NHS foundation trust	> 5 %	> 10%
Income	The income attributable to: <ul style="list-style-type: none"> • the assets; or • the contract associated with the transaction, divided by the income of the NHS foundation trust	> 5 %	> 10%
Consideration to total NHS foundation trust capital	The gross capital** of the company or business being acquired/divested, divided by the total capital*** of the NHS foundation trust following completion, or the effects on the total capital of the NHS foundation trust resulting from a transaction	> 5 %	> 10%

* Gross assets is the total of fixed assets and current assets

** Gross capital equals the market value of the target's shares and debt securities, plus the excess of current liabilities over current assets

*** Total capital of the foundation trust equals taxpayers' equity

Boards should inform Monitor once they have completed their detailed review of a proposed transaction/investment and before committing to the project. When contemplating major investments or divestments, NHS foundation trusts may wish to inform Monitor prior to proceeding to the detailed review stage.

4.6.7 CIP

For the first phase of the APR process we would expect the NHS foundation trust to have defined schemes in place over this period. These should be phased on a quarterly basis in line with the actual profile by which CIPs are expected to be delivered and the savings realised, rather than phased evenly across the year.

For the second phase of the APR process for 2016/17 to 2018/19 we require outline schemes on an annual basis.

Please note for the purposes of the financial template CIPs included in this tab must only be cost savings. Income CIPs must go on the **RevGen** sheet.

CIP savings are +ve in this worksheet to represent a decrease in costs resulting from the CIP. In all periods both recurrent and non-recurrent CIPs can be input.

If you have more than 12 individual CIP plans (as the CIPs worksheet has only room for 12 individually named CIP plans), please aggregate your schemes based on their nature, then list them in descending order of value and if you still have more than 12

then aggregate schemes 12 onwards as one scheme and put the aggregate value as scheme 12 and use 'remaining schemes' as the name.

Inputs from this worksheet will feed up through the template into the corresponding cost sheet depending on which line the revenue/expenditure was entered in the **CIPs** sheet. This will then flow through indirectly to the SoCI.

4.6.8 Revenue generation

This must be where NHS foundation trusts input "income CIPs". NHS foundation trusts must include all expenditure incurred in a revenue generation scheme, both savings and additional expense, so that the income, cost and net effect of the scheme can be seen.

For the first phase of the APR process we would expect the NHS foundation trust to have defined schemes in place for delivery over this period. These should be phased on a quarterly basis in line the actual profile by which revenue generation schemes are expected to be delivered and the revenue realised, rather than phased evenly across the year.

For the second phase of the APR process for 2016/17 to 2018/19 we require outline schemes on an annual basis, where the overall themes and savings are supported by commissioners.

Inputs from this sheet will feed up through the template into the corresponding revenue or cost sheets depending on which line the revenue/expenditure was entered in the **RevGen** sheet. This will then flow through indirectly to the SoCI.

4.6.9 Contracts

The contracts worksheet is used to capture revenue from key commissioners (above £5m) disaggregated by point of delivery.

This is defined as any commissioner that makes up more than £5m of the NHS foundation trusts' income. Previously this was 5% of NHS foundation trust income. This should be possible to reconcile to NHS foundation trusts forecast income by using the 'Other CGG' or 'Other LAT' option within the listing included in the contracts worksheet for a set of commissioners that do not reach the £5m threshold.

The worksheet allows for all five years of the financial template to be completed and NHS foundation trusts are advised to complete this in line with the two phase submission process. Therefore, it is necessary to complete 2013/14 and 2014/15 for the two year (April) submission and the remaining years for the second submission in June.

It is possible to adjust the income from commissioners that is expected to the contracts included in the plan.

Should additional rows be needed, please press the button at the top of the sheet which will add a new row to each year.

This worksheet should include contracted income within the plan or any contracts that are divested during the planning period. Contract risk should be included within the sensitivities worksheets.

Similarly to previous APR returns we require NHS foundation trusts to indicate whether the contract that is listed has been signed and agreed with the relevant commissioner.

4.6.10 Capital expenditure

DH five year forecasts

In December 2013 Monitor will requested five year capital forecasts from all NHS foundation trusts on behalf of the DH and these will need to be submitted early January 2014.

This five year capital forecasts should form the basis of the APR financial template capital expenditure inputs for both the two year and five year submissions. Any significant variances between these two submissions will require explanation as part of the Capex worksheet narrative for each scheme.

Capital expenditure inputs

NHS foundation trusts should enter details of their capital schemes, entering the scheme name and description as well as forecasting the expenditure by type of capital. There is space for 12 schemes to be entered.

If the NHS foundation trust manages the capital expenditure plans at a level beyond 12 schemes, the NHS foundation trust is expected to aggregate schemes of a similar nature or schemes that are individually insignificant (to be determined by the NHS foundation trust).

NHS foundation trusts are asked when completing the capital schemes to include the largest schemes first on the capital expenditure worksheet.

Each capital expenditure scheme that is listed should contain a name and short description enough for it to be possible to identify it between the APR submission template and the operational and strategic plan template submissions were this is applicable.

It is important for the NHS foundation trust to ensure that the capital expenditure is then appropriately captured in the statement of financial position. The NHS foundation trust should ensure it is possible to reconcile the capital expenditure plan with the income and expenditure plan to get to the planned property, plant and equipment in the statement of financial position. Equally, disposals should also be considered to ensure appropriate capture in the financial template.

Disposal proceeds are input based on the type of disposal; this should only include the net cash impact of those disposals. Any disposals that take place close to the end of a period should reflect the cash flow timings of that disposal.

Estates backlog figures should be split between the significant and high risk estates backlog expenditure. In the estates conditions lines we expect NHS foundation trusts to input the values of backlog (after the capital expenditure in that period), so the value is the outstanding backlog that matches the NHS foundation trust's ERIC return.

Other capital considerations

NHS foundation trusts are reminded that those NHS foundation trusts subsequently triggering the *Risk Assessment Framework* (RAF) requirement for a reforecast will be expected to complete the capital expenditure reforecast template.

NHS foundation trusts should also outline their IT procurement plans as the national IT agreements, such as local service provider (LSP) contracts with BT and CSC, come to an end. The CSC LSP contract covering the North, Midlands and East ends in July 2016 (with a limited number of exceptions) and the BT LSP contract covering London and the South of England ends in October 2015.

4.6.11 Charities

Charitable funds should not be included within the figures included in the other worksheets (SoCI, SoCF and SoFP) of the financial template. Charitable funds should only be included in this standalone worksheet. If more than one charity is ultimately controlled by the NHS foundation trust, it is expected that the aggregate of those charities are input to the worksheet.

The worksheet information that is required is similar to that required in previous years, including income, expenditure (split by other NHS body type) and a summarised statement of financial position. A reconciliation of the movements within the Investments for charities is also required.

4.6.12 Activity

The activity worksheet is largely unchanged from the previous finance template except for the three year extension.

It is expected that the NHS foundation trust is able to populate this for all services that it provides such as an Acute NHS foundation trust that also provides some community care and is subject to community KPIs for example.

NHS foundation trusts are reminded that it is necessary to consider the implication of any future service developments or contract changes that are anticipated when completing their activity data.

Answers to some common questions on the Activity worksheet include:

- Theatre utilisation % is required to align with Monitor's assessment model (Long term financial model or LTFM). Where the numerator is theatre time in use and the denominator is theatre time scheduled to be in use.
- 'Catchment population' equals the population of your patient constituency unless this is determined differently by the NHS foundation trust.

'Tourists' is only likely to be material for NHS foundation trusts in high tourist areas, if so it is expected that the NHS foundation trust will have a figure for this.

4.6.13 Workforce worksheet

Workforce will make up the majority of a NHS foundation trust's cost base; as such the weighting of the financial template submission reflects this in the detail that is needed behind it.

Workforce is a detailed version of the separate pay worksheet but feeds directly into the SoCI. The pay worksheet must reconcile to this sheet.

To ensure consistency within the financial template the SoCI, workforce and pay worksheets all have a series of checks to ensure consistency between the three worksheets.

Workforce worksheet

Before completing this worksheet it is important to ensure that the information in the SoCI, being the overall pay cost is included correctly. This means ensuring that the overall employee expenses (split by permanent and non-permanent) that are included on the face of the SoCI are correct.

Please also note that the check for consistency to the SoCI for the outturn column on the workforce worksheet (if it is reading false).

Content

The worksheet itself is split into four main parts, workforce financials, workforce numbers, WTEs (Whole Time Equivalents) and Consultant Cover.

Workforce financials

This element of the worksheet captures the financial information at a more granular level.

NHS foundation trusts should try to ensure that are assigning staff costs under the most appropriate staff type. If there does not appear to be an appropriate staff type, please ensure they are included under either 'other clinical' or 'other non-clinical' staff types and that the cost is captured in full.

Crucially the costs must be consistent with the Pay and SoCI worksheets and the checks that are included in this section of the worksheet are there to aid this. Please

ensure that both the quarterly checks and the annual checks that are included appear as 'True' and that they are consistent with the Pay and SoCI worksheets.

The pay worksheet calculates the effects of anticipated inflation, activity and skill mix changes, service developments, revenue generation and transactions. The pay worksheet captures this at a high level. The workforce worksheet requires the total expenditure to be broken down into staff type components. The financial impacts of the assumptions that feed into the Pay worksheet need to be reconciled to the costs in the workforce worksheet.

This means that the NHS foundation trust will need to calculate manually the impacts of staff changes and input these into the workforce worksheet so that they reconcile and are consistent with the plan of the NHS foundation trust.

Similarly to the Pay worksheet, there is space for a contingency to be included, this is not additional to that included in the Pay worksheet, but is included to ensure consistency between the both the workforce and pay worksheets.

Workforce Numbers

The workforce numbers do not feed directly into any parts of the annual plan.

Any items that are included on the face of the financial statements worksheets should be reflected in the planned headcount figures. This should factor in service developments, CIPs, transactions, Revenue Generation and changes in activity levels.

The completion of this section should be the same as the process described above, whereby the outturn is completed for the first submission and the actuals are completed for the second submission.

In addition there are a number of workforce KPIs that we would require NHS foundation trusts to complete. NHS foundation trusts are asked to consider these KPIs in the context of the rest of the plan.

It is possible to include quarterly phasing of these KPIs based for the first two years of the plan.

WTEs

This is a high level reconciliation of the WTE movements anticipated as a result of activity changes, CIPs, revenue generation and service developments. These should be reflective of all the changes that have been included as part of the financial plan.

Consultant Cover

This section is discrete from the rest of the APR and intends to capture a small amount of information around consultant cover.

Some common questions on the Workforce sheet include:

- 'Staff sickness rates' (Long and Short term) refers to the number of days sick (short term and long term as separate calculations) divided by number of working days in year multiplied by average total staff times 100.
- Monitor's definition of Long-term sick adopts the guidance of NICE who say in PH19 "*short-term sickness absence is defined as lasting up to 4 weeks. Recurring short-term sickness absence is a number of episodes of absence from work, each lasting less than 4 weeks. Long-term sickness absence (including recurring long-term sickness absence) is defined as absences from work lasting 4 or more weeks*", i.e. 20 consecutive working days.
- Vacancy rate is defined as the number of unfilled posts over the number of posts in the organisation, including any unfilled posts not being recruited to (for any reason).
- Consultant cover on site should be the average WTE for the year.
- Consultant covers on site (Hours/Days of the week); is defined as the number of hours per day of the week. If the service is not provided on a 7 day basis please do a conversion and then select the most appropriate option from the drop down menu as if it were provided on a 7 day basis.
- Consultant covers on site (Attendances/Spells); is the total activity for each service (number of cases).
- Agency consultants should be included in the locum consultancy category. Junior doctor agency and locum staff should be included in Junior Medical – Other. Additionally, other agency costs not detailed separately would be included within the staff group. For example, there are no headings for agency costs for AHP, thus you would include their pay costs under their respective headings.
- Within the workforce worksheet the pay costs states Nurses and midwives Inc. Bank with Agency on a separate line. On the WTE schedule beneath it states nurse and midwives including bank with a separate line for 'agency' and 'contracts clinical'. To clarify, we want to know staff numbers by type (including agency/contract staff) but we also want to know the total agency /contract spend as a percentage of the total pay bill. Bank are included within the permanent staff calculation beneath this, agency and contract should not form part of this figure.

4.6.14 DH Budgeting

Monitor, on behalf of the DH, collects the information in the tables on this worksheet each quarter. The information does not form part of the formal regulatory framework or Monitor's approach to the potential use of its statutory powers of intervention however this worksheet must be completed by the NHS foundation trust

This information consists of:

- Movement in Provisions for liabilities and charges;
- Revenue and Capital Costs of IFRS: Arrangements brought on SoFP under IFRIC 12 (eg PFI); and
- Impairment of Assets.

4.7 Sensitivities, Downside and Mitigations

New additions to the financial template for 2014/15 are the sensitivities worksheets which are covered in this section. These worksheets include:

- Sensitivity input; and
- Sensitivity output.

These have been created to capture the possible risks to NHS foundation trust financial plan and the mitigations to these risks identified by the NHS foundation trust.

This element of the APR contains an input and output worksheet which are summarised below.

4.7.1 Sensitivity Input

In 2014/15 we have introduced into the financial template the ability to model potential downside risks and mitigations to assist NHS foundation trusts and Monitor to quantify the potential risks to plans and mitigations that could be used to offset these risks. We expect NHS foundation trusts to identify potential downside risks and mitigations as part of their planning activities and comment on their inclusion in the APR.

This worksheet is used to capture these downsides and mitigations to support commentary in the operational and strategic plan submissions.

The worksheet requires input for the first two years sensitivities to be entered on a quarterly basis with the remaining years entered on an annual basis.

NHS foundation trusts should be aware that when populating this worksheet, inputs do not cumulate between years for recurrent sensitivities or mitigations. NHS foundation trusts will have to calculate manually and input the impact of any sensitivities or mitigations into this worksheet otherwise it will automatically calculate them as non-recurrent inputs.

4.7.2 Sensitivity Output

This worksheet captures and combines the information that feeds through from the financial statements worksheets and the sensitivity input worksheets. It shows the combination of base, downside and mitigated downside cases based upon the information provided throughout the model.

It also summarises the impact to CoSRR as a result of the downside and mitigated scenarios.

NHS foundation trusts are not required to input any information to this element of the financial template, but are advised to ensure that the data is feeding through as expected and in line with the overall base case, downside and mitigated scenarios factored in correctly.

4.8 Governance worksheets

Worksheets covered in this section include:

- Targets and indicators;
- Membership; and
- Elections.

4.8.1 Targets and indicators

This worksheet requires NHS foundation trusts to declare any risks against healthcare targets and indicators for 2014/15 as defined in the *Risk Assessment Framework – Appendix A: Access targets and outcomes objectives*. Monitor uses a limited set of national measures of access and outcome objectives as part of our assessment of governance at NHS foundation trusts. These cover acute, mental health, community and ambulance activities. Monitor uses performance against these indicators as a proxy measure of governance, such that poor performance against the targets acts as a trigger to investigate governance at the NHS foundation trust.

NHS foundation trusts are required to complete this worksheet as part the first phase of the APR process (deadline 4 April 2014). The declarations made in this worksheet should be aligned to any self-certifications.

Except where otherwise stated, any NHS foundation trust commissioned to provide services will be subject to the relevant governance indicators associated with those services. Therefore for each relevant target or indicator listed, NHS foundation trusts must declare either 'yes' or 'no' to whether there is a potential risk that your NHS foundation trust may not achieve the threshold in 2014/15 as required by the *Risk Assessment Framework*.

For any target or indicator declared as a risk, NHS foundation trusts must explain the reason for the declaration in both the narrative of this worksheet and the NHS foundation trust's Operational plan.

For 'Clostridium Difficile - meeting the C.Diff objective', NHS foundation trusts are required to enter their threshold manually.

Revised data definitions

Although the *Risk Assessment Framework* forms the basis for the targets and indicator definitions, there are often changes to data collections and definitions which may lead to slight changes to certain metrics.

As communicated in the *September 2013 FT Bulletin* three of the metrics currently used in the *Risk Assessment Framework* were revised. The affected metrics are:

- CPA 12 month review;
- Mental health identifiers; and
- Outcomes for patients on CPA:
 - Employment status;
 - Accommodation status; and
 - Having a Health of the Nation Outcome Scales (HoNOS) assessment in the past 12 months.

Prior to the submission of the APR financial template, please ensure that any changes to metrics communicated through the *FT Bulletin* are taken into account when populating the template.

4.8.2 Membership

This worksheet requires the input of your 2013/14 annual membership report as well as your membership estimates for 2014/15.

If you were not a NHS foundation trust as at 1 April 2013, please put zero members at that date for the start of the year in the actuals for 2013/14 membership. As at the date of authorisation please include shadow members as 'new members' in the 2013/14 actuals column.

Socio-economic data should be completed using profiling techniques (eg post codes) or other recognised methods. To the extent that socio-economic data is not already collected from members, it is not anticipated that NHS foundation trusts will make a direct approach to members to collect this information.

Please note that the socio-economic grouping has been updated to reflect categorisations from ONS as part of the latest census.

4.8.3 Elections

Please include in this worksheet your 2013/14 governors election report.

This should be completed for the first phase submission on 4 April 2014.

In the case of where elections where either a Governor was unopposed or there were no candidates and there is no election, please enter as much information as you can, eg, the eligible membership of the constituency, the number of candidates etc. (0 if none).



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