



HFMA briefing
May 2023



The NHS finance function in 2022: England

Results of the NHS finance staff census and staff attitudes survey

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Introduction

This briefing summarises the Skills Development Network (SDN) 2022 finance staff census and the results of the HFMA's staff attitudes survey. It covers England only.

Since 2009, the HFMA has collaborated with SDN and its predecessor, the NHS Finance Skills Development Network (FSD), to analyse and report on the national finance function.

The aim is to develop a better understanding of the make-up of the NHS finance function and how it has changed over time. The HFMA staff attitudes survey is carried out to help understand the qualifications, career path, morale and development needs of NHS finance staff.

The census data, collected from October 2022 to February 2023, covers the number of finance staff in post at the end of September 2022. All NHS trusts and integrated care boards (ICBs) completed the return in 2022. The staff attitudes survey was collected in November 2022, with a response rate of 748 staff, increasing from 639 in 2019.

The census collects data from core NHS organisations – including providers, ICBs, commissioning support units (CSUs) and NHS England – and non-core NHS organisations – including national agencies, arm's length bodies and local service providers, such as audit consortia, financial services providers and social enterprises.

Box 1: How we collected the data

The NHS finance function census is the result of collaboration between the HFMA, One NHS Finance (ONF) and the NHS Skills Development Network (SDN).

The SDN's predecessor organisation, the NHS Finance Skills Development Network (FSD), has long undertaken a high-level census of the NHS finance function, providing a profile of the size of the NHS finance team.

Since 2009, the HFMA has worked with FSD/SDN to produce a more detailed picture of finance staff in England. In both 2019 and 2022, all core NHS organisations completed the census.

The core value of the census comes from its comprehensive coverage.

Key messages

Number of NHS organisations

- There were 191 clinical commissioning groups (CCGs) in existence at the time of the last census in 2019. By June 2022, a number of mergers had reduced the total number of CCGs to 106. In July 2022 the *Health and Care Act 2022* abolished the existing 106 CCGs and created 42 new ICBs.
- The number of providers has also reduced from 226 in 2019 to 212 in 2022.

Overall staff numbers

- Total NHS finance staff numbers have remained stable, with a small overall decrease at core NHS organisations (providers, ICBs, CSUs and NHS England) from 15,690 in 2019 to 15,498 in 2022 (down 1%).
- The number of finance staff working in providers has increased slightly from 12,545 to 12,760 (up 2%). This largely reflects an increase in the acute sector (up by 214), with increases also in the ambulance sector (up by 30) and decreases in the mental health and community sectors (down by 14 and 15 respectively).
- In 2019, commissioning staff included in the census were from CCGs, CSUs and specialised commissioning. A total of 2,050 commissioning finance staff were working at CCGs in 2019. In 2022 1,927 finance staff were working at ICBs. The number of finance staff working at CSUs in 2022 is in line with 2019. Specialised commissioning staff details were provided as part of the NHS England submission in 2022.
- NHS England (including specialised commissioning) has seen a reduction in finance staff numbers from 693 in 2019 to 410 in 2022.
- Vacancy levels of 7% to 8% as a proportion of total establishment are consistent across NHS trusts and foundation trusts, ICBs and NHS England. This is broadly in line with 2019, with the exception of NHS England, which had vacancies at just under 3% in 2019.

Roles and qualifications

- Finance staff carry out a wide range of roles, with 55% working in financial management.
- The census shows that finance staff are highly qualified, with levels of both qualified and studying in line with 2019. Some 43% (43% in 2019) of staff are CCAB/CIMA¹ qualified (30% in 2022 and 31% in 2019) or studying (13% in 2022 and 12% in 2019). A further 22% (16% in 2019) have other relevant qualifications or are studying for them.

Diversity

- The census shows a large imbalance still exists between the number of women working in NHS finance and the number in senior roles, though it is improving. Overall 61% of finance staff are female (62% in 2019), but only 34% of directors are women (29% in 2019).

- At providers, the overall proportion of female directors has reduced from 30% to 29%, while the proportion of those that are board level directors has increased from 25% in 2019 to 28% in 2022.
- At ICBs, female representation is better, with 42% of all directors (compared with 31% of CCG directors in 2019) and 37% of board-level directors being female (compared with 36% of CCG board-level directors in 2019).
- The data also shows a large imbalance still exists regarding ethnicity at a senior level. Not all organisations submitted ethnicity data, but based on those that did, the NHS finance function is 77% white (75% in 2019), with 92% of finance directors (92% in 2019) being white. In London, 42% of staff identify as white (36% in 2019), although 76% of finance directors are white (74% in 2019).
- The majority of NHS finance staff (56%) are aged 36 to 55. At finance director level, 22% are aged 56 and above.

Finance staff attitudes

- The HFMA finance staff attitudes survey shows that mean job satisfaction levels have dropped to 6.5/10 in 2022 compared with 6.9/10 in 2019. The main motivators for working in NHS finance are consistent with previous years – having public sector values and a wish to improve patient care.
- Some 69% of respondents (71% in 2019) think NHS finance careers offer sufficient opportunities for development.
- Respondents feel well valued by their line managers, with more than 80% feeling very or mostly valued, but less so (a third) by the board and clinicians and only 10% feeling valued by national government, the public or patients.
- The survey presents a somewhat mixed picture of people's job satisfaction, security and motivation, with some identifiable groups at greater risk of feeling dissatisfied, insecure and demotivated. Changes from 2019 are likely to be multifactorial and include a significantly different spread of respondents across pay bands,
- The survey also found 63% of respondents frequently worked in excess of their contracted hours, including 17% who always work additional hours. Some 61% of respondents found working in NHS finance more stressful now than they did in 2019, and 25% felt it was the same.
- When asked what size the finance function would be in 2023/24, 45% of respondents thought it would remain the same size, 36% that it would be smaller and 19% that it would be larger.

¹ The main accountancy qualifications held by NHS finance staff are those offered by the Consultative Committee of Accountancy Bodies (CCAB) and the Chartered Institute of Management Accountants (CIMA).

Results of the census

The organisations taking part in the census gave a range of data about their finance staff, including the number of staff in post, pay bands, qualifications, gender, ethnicity and age.

Trends since 2013

Figure 1 shows some of the key trends over the past decade. There has been a steady rise in the number of finance staff working in provider organisations, up from 12,164 in 2013 to 12,760 in 2022, while the number of providers has reduced from 246 in 2013 to 212 in 2022. The number of finance staff in commissioner organisations (CCGs, CSUs and specialised commissioning) fluctuates, but overall rose between 2013 and 2019 from 2,245 to 2,490. With the enactment of the *Health and Care Act 2022*, 106 CCGs were abolished and 42 ICBs established. Of the 2,490 staff in commissioner organisations in 2019, 2,050 worked for CCGs. Some 1,927 ICB finance staff were in post in September 2022².

The numbers of NHS finance staff qualified and studying for a CCAB or equivalent qualification has remained relatively stable at 43% in 2013 and 2022.

The proportion of women working in NHS finance remains consistent over time (just under two thirds of the NHS finance function), while the number of female directors has risen from 21% in 2009 to 34% in 2022.

Overall, from 2015 (the first year ethnicity information was collected) to 2022, more than three quarters of NHS finance staff and more than 90% of directors were from white backgrounds. The number of finance staff for whom organisations have chosen not to disclose ethnicity data has halved from 10% (7% at director level) in 2015 to 5% (3% at director) in 2022, improving the accuracy of the overall picture.

Figure 1: Key trends in census data 2013 to 2022

	2013	2015	2017	2019	2022
Number of provider organisations	246	240	232	226	212
Number of commissioners (CCGs, CSUs and specialised commissioning ²)	230	217	223	206	4
Number of ICBs	n/a	n/a	n/a	n/a	42
Total number of providers, commissioners and ICBs	476	457	455	432	258
Finance staff headcount: providers	12,164	12,466	12,571	12,545	12,760
Finance staff headcount: commissioners (CCGs, CSUs and specialised commissioning ²)	2,245	2,522	2,543	2,490	401
Finance staff headcount: ICBs	n/a	n/a	n/a	n/a	1,927
Total headcount for providers, commissioners and ICBs	14,409	14,988	15,114	15,035	15,088
% finance staff band 7+	39%	41%	42%	42%	43%
% qualified or studying CCAB or equivalent	43%	44%	45%	43%	43%
% women	62%	62%	61%	62%	61%
% women at director level: all directors	27%	26%	28%	29%	34%
% women at director level: directors on the board	Not collected	Not collected	Not collected		
• All organisations				29%	29%
• Providers				25%	28%
• CCGs (2019), ICBs (2022)				36%	37%
% white (% not disclosed)*	Not collected	81% (10%)	78% (11%)	75% (6%)	77% (5%)
% white directors (% not disclosed)*	Not collected	95% (7%)	94% (9%)	92% (4%)	92% (3%)
% white directors: directors on board (% not disclosed)*	Not collected	Not collected	Not collected		
• All organisations				91% (3%)	93% (3%)
• Providers				93% (3%)	92% (2%)
• CCGs (2019), ICBs (2022)				93% (5%)	98% (2%)

* Based on white finance staff as % of those for which organisations have chosen to disclose their ethnicity (% of finance staff whose ethnicity was not disclosed by their organisations is in brackets)

² Specialised commissioning staff are included in NHS England's submission in 2022, so not included in Figure 1. This is different to the 2019 report, as the figures included nine specialised commissioning submissions and 38 staff.

Figure 2: Integrated care systems: number of providers and population by NHS England region and ICS

North East and Yorkshire

- 1 Humber and North Yorkshire: 5 providers; population 1,775,600
- 2 North East and North Cumbria: 11 providers; population 3,150,668
- 3 South Yorkshire: 7 providers; population 1,481,072
- 4 West Yorkshire: 10 providers; population 2,621,388

North West

- 5 Cheshire and Merseyside: 17 providers; population 2,717,403
- 6 Greater Manchester: 9 providers; population 3,160,587
- 7 Lancashire and South Cumbria: 6 providers; population 1,815,585

East of England

- 8 Bedfordshire, Luton and Milton Keynes: 2 providers; population 1,078,232
- 9 Cambridgeshire and Peterborough: 5 providers; population 1,015,210
- 10 Hertfordshire and West Essex: 5 providers; population 1,612,358
- 11 Mid and South Essex: 2 providers; population 1,253,347
- 12 Norfolk and Waveney: 5 providers; population 1,081,906
- 13 Suffolk and North East Essex: 3 providers; population 1,047,965

Midlands

- 14 Birmingham and Solihull: 5 providers; population 1,569,485
- 15 Black Country: 7 providers; population 1,288,739
- 16 Coventry and Warwickshire: 4 providers; population 1,052,774
- 17 Derby and Derbyshire: 5 providers; population 1,110,193
- 18 Herefordshire and Worcestershire: 3 providers; population 816,242
- 19 Leicester, Leicestershire and Rutland: 2 providers; population 1,187,522
- 20 Lincolnshire: 3 providers; population 806,128
- 21 Northamptonshire: 3 providers; population 813,203
- 22 Nottingham and Nottinghamshire: 3 providers; population 1,242,200
- 23 Shropshire, Telford and Wrekin: 3 providers; population 519,648
- 24 Staffordshire and Stoke-on-Trent: 3 providers; population 1,171,480

London

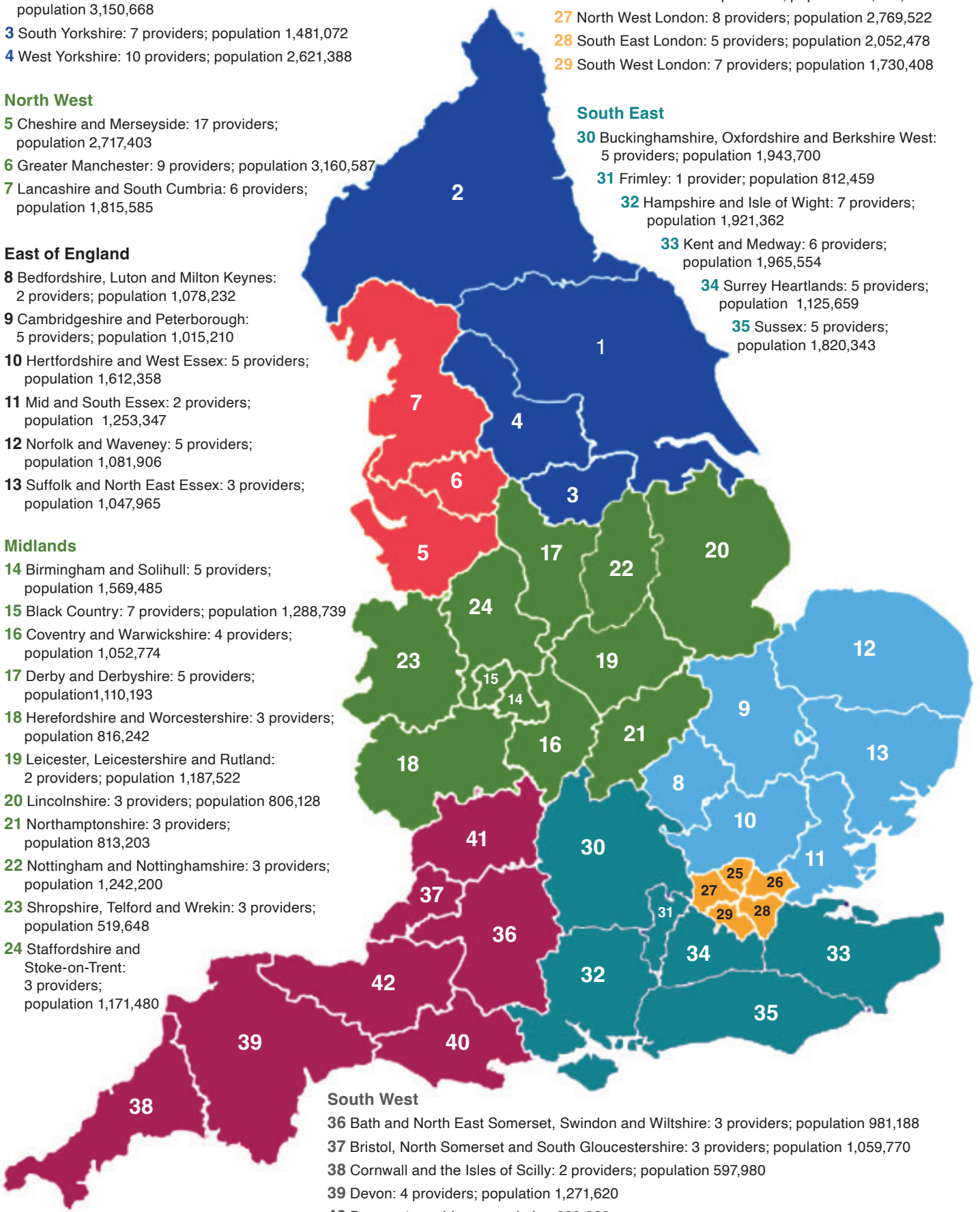
- 25 North Central London: 10 providers; population 1,748,396
- 26 North East London: 5 providers; population 2,359,204
- 27 North West London: 8 providers; population 2,769,522
- 28 South East London: 5 providers; population 2,052,478
- 29 South West London: 7 providers; population 1,730,408

South East

- 30 Buckinghamshire, Oxfordshire and Berkshire West: 5 providers; population 1,943,700
- 31 Frimley: 1 provider; population 812,459
- 32 Hampshire and Isle of Wight: 7 providers; population 1,921,362
- 33 Kent and Medway: 6 providers; population 1,965,554
- 34 Surrey Heartlands: 5 providers; population 1,125,659
- 35 Sussex: 5 providers; population 1,820,343

South West

- 36 Bath and North East Somerset, Swindon and Wiltshire: 3 providers; population 981,188
- 37 Bristol, North Somerset and South Gloucestershire: 3 providers; population 1,059,770
- 38 Cornwall and the Isles of Scilly: 2 providers; population 597,980
- 39 Devon: 4 providers; population 1,271,620
- 40 Dorset: 4 providers; population 820,228
- 41 Gloucestershire: 2 providers; population 675,447
- 42 Somerset: 2 providers; population 595,206



NHS finance staff numbers by organisation

Number of NHS organisations

The census is based on the number of NHS organisations at the end September 2022. All NHS core organisations in existence completed the census in 2022.

Since the last census in 2019 there have been structural changes to the NHS. On 1 July 2022, the *Health and Care Act 2022* abolished the existing 106 CCGs and created 42 new ICBs.

Integrated care systems (ICCs) are partnerships of organisations that come together to plan and deliver joined up health and care services. **Figure 2** provides a map of the 42 ICBs across the country by NHS England region, including the number of providers in each. This ranges from one provider in Frimley ICS to 17 in Cheshire and Merseyside ICS. NHS England has mapped each trust to a single ICB for practical planning purposes. However, a number of trusts, particularly ambulance trusts, along with some mental health and specialised trusts, work across ICS boundaries.

The number of provider organisations by region ranges from 41 in the Midlands to 20 in the South West.

A reduction in the total number of organisations completing the census from 507 in 2019 to 283 in 2022 (see **Figure 3**), largely reflects the structural changes brought about by the *Health and Care Act 2022* abolishing CCGs (191 in 2019) and

establishing ICBs (42 in 2022). Changes at national level also reduced the number of census submissions. In 2022 NHS England submitted eight returns compared with 30 in 2019 (one from the NHS England national office, 20 from NHS England regional offices and nine from NHS Improvement).

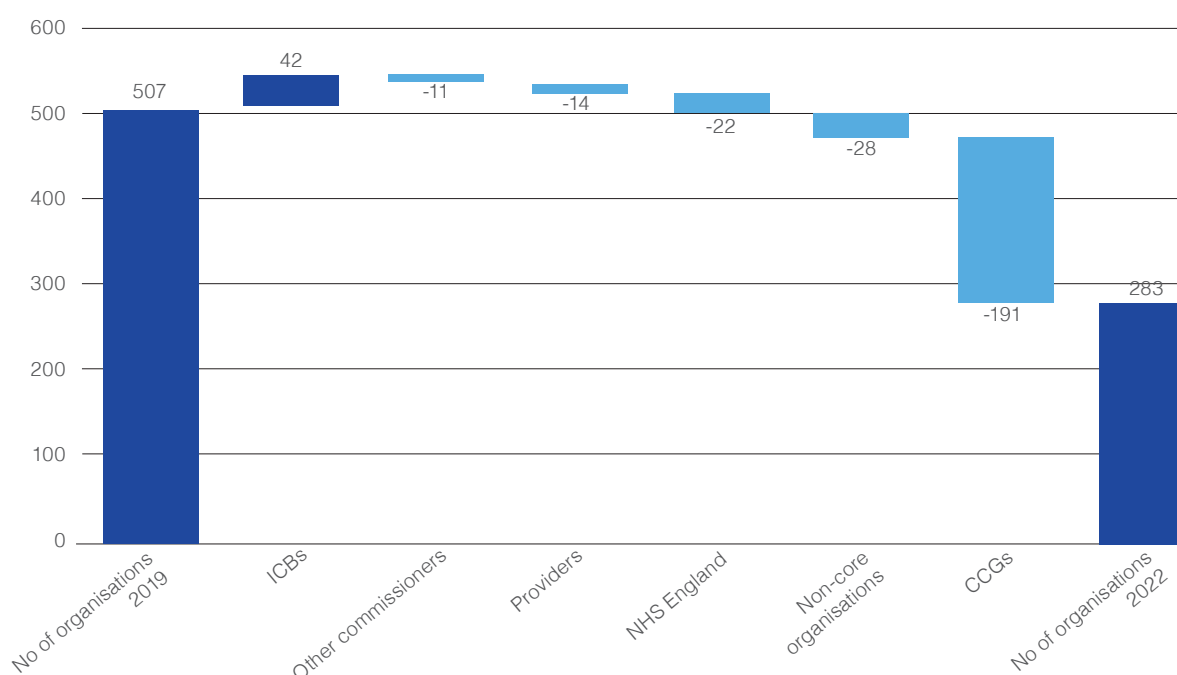
The NHS England returns in 2022 cover national and regional finance teams and also include specialised commissioning staff, previously included in nine separate specialised commissioning submissions categorised within other commissioners.

The number of non-core NHS organisations completing the census fell from 45 to 17. Non-core organisations include national agencies, arm’s length bodies and local service providers such as audit consortia, financial services providers and social enterprises.

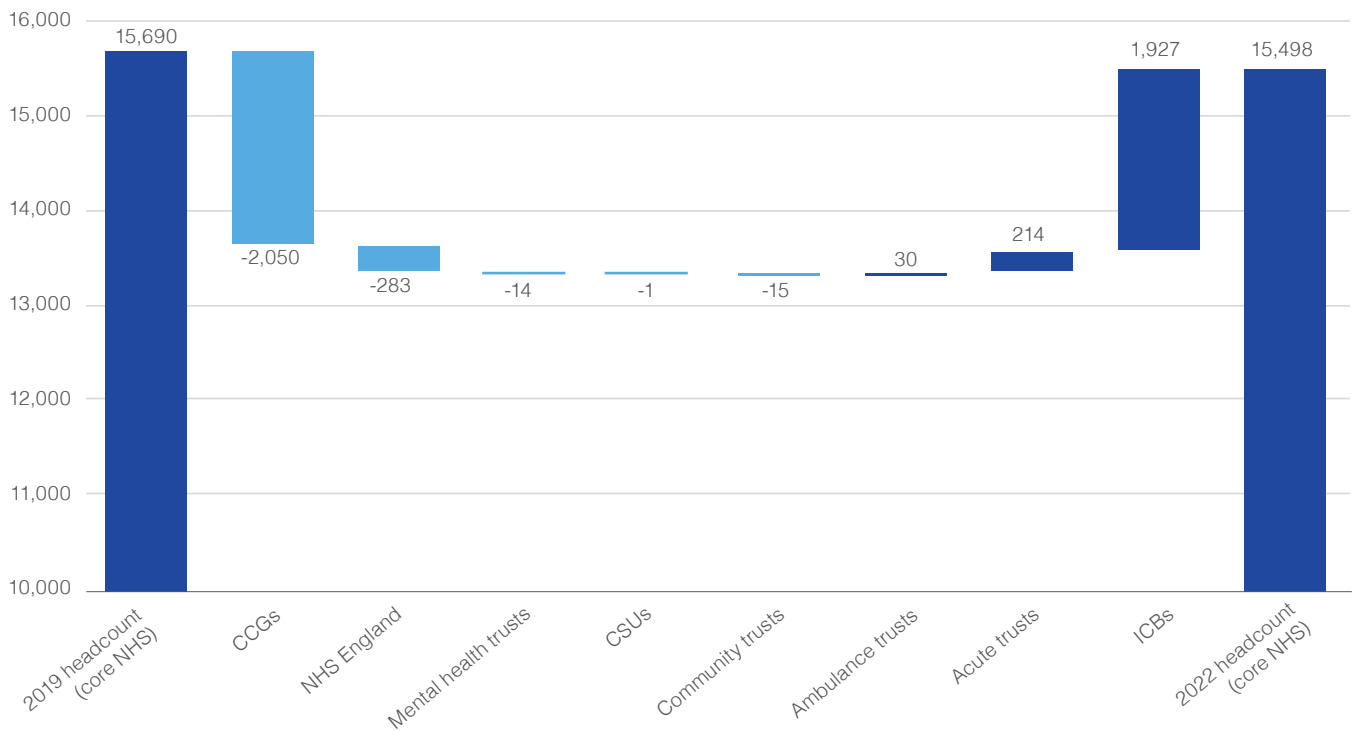
The number of submissions by non-core NHS organisations varies each time the census is completed and does not necessarily represent a reduction in the number of organisations in existence.

In 2022, the reduction in non-core submissions largely reflects one submission for Health Education England, compared with 11 previously separate regional submissions; one submission for NHS Property Services, compared with nine previously separate regional submissions; and a reduction from 13 to four other non-core organisations choosing to make submissions.

Figure 3: Change in the number of NHS organisations completing the census 2019 to 2022 (all organisations)



Further details of the changes in organisation numbers are included in **Appendix 1**.

Figure 4: Change in finance staff numbers between 2019 and 2022 (core NHS organisations)

Further details of the changes in headcount are included in **Appendix 2**.

NHS finance staff in post

NHS finance staff headcount numbers have decreased from 16,788 in 2019 to 16,482 in 2022. **Figure 4** shows the change in finance staff headcount numbers in each sector for core NHS organisations since 2019. For core NHS organisations only, there was a small reduction in headcount from 15,690 in 2019 to 15,498 in 2022.

Some 123 fewer staff were employed at ICBs in 2022 (1,927) compared with the number of those working at CCGs in 2019 (2,050). The number of staff working at NHS England and NHS Improvement (including specialised commissioning) in 2019 was 693, reducing by 283 staff to 410 staff at NHS England in 2022.

A small part of this is linked to vacancies increasing from 18 in 2019 to 36 in 2022. However, it is likely this reduction is primarily due to the formal merger of the two organisations.

The movement in staff at core NHS organisations includes an overall increase in staff headcount at provider organisations from 12,545 in 2019 to 12,760 in 2022 (up 215), primarily reflecting an increase of 338 staff at NHS acute foundation trusts and a reduction of 124 staff at NHS acute trusts.

Mental health trusts and community trusts have also seen small reductions in headcounts of 14 and 15 respectively, whereas NHS ambulance providers have seen an increase of 30 staff in post from 2019 to 2022.

The decrease in headcount at non-core NHS organisations of 114 is in line with a decrease in the overall number of non-core NHS organisations making submissions in 2022. As the number of submissions does vary each year for non-core NHS organisations, this does not necessarily reflect a true decrease in headcount.

Appendix 2 provides further detail of non-core headcount.

Figure 5: NHS finance staff data (core NHS organisations) by NHS England region 2022

Region	Number of providers	Number of ICBs/ ICSs	Population*	Headcount	Staff as % of population
East of England	22	6	7,089,019	1,427	0.02%
London	35	5	10,660,008	2,584	0.02%
Midlands	41	11	11,577,614	3,138	0.03%
North East and Yorkshire	33	4	9,028,728	2,622	0.03%
North West	32	3	7,693,574	2,292	0.03%
South East	29	6	9,589,076	1,791	0.02%
South West	20	7	6,001,439	1,644	0.03%
Total	212	42	61,639,458	15,498	0.03%

*based on the 2022 population data used to support NHS allocations³

Figure 5 shows NHS finance staff numbers by NHS region for core NHS organisations. It shows that finance function sizes vary across England, ranging from 3,138 staff in the Midlands to 1,427 staff in the East of England.

Based on the data used to support NHS allocations³, NHS finance staff as a percentage of the local population is similar across all regions, with the population represented per each NHS finance staff member ranging from 3,357 in the North West to 5,354 in the South East.

Figure 2 also shows the populations for each ICS, each reflecting a range of between 0.01% to 0.03% of NHS finance staff as a percentage of the local population.

Figure 6 shows that all regions place some reliance on agency staff and seconded staff to either support projects or cover vacancies or leave. For core NHS organisations, agency staff as a proportion of the total headcount ranges from 0.7% in the South West to 2.9% in London.

There has been an increase in the use of agency staff, from 166 (1.1% of core NHS headcount) in 2019 to 264 (1.7% of core NHS headcount) in 2022. A further 0.8% of staff were seconded into organisations.

Figure 6: Agency staff and staff seconded to support projects or cover vacancies/leave (core NHS organisations)

Region	Headcount	Agency staff included	% agency staff	Staff seconded in included	% seconded staff
East of England	1,427	26	1.8	20	1.4
London	2,584	74	2.9	14	0.5
Midlands	3,138	58	1.8	14	0.4
North East and Yorkshire	2,622	25	1.0	18	0.7
North West	2,292	41	1.8	27	1.2
South East	1,791	28	1.6	17	0.9
South West	1,644	12	0.7	6	0.4
Total	15,498	264	1.7	116	0.7

³ NHS England, *Supporting spreadsheets for allocations 2023/24 and 2024/24 (A)*, March 2023

Figure 7: Whole-time equivalent by region 2022 (core NHS organisations)

Region	WTE establishment 2022	WTE staff in post 2022	Vacancies	Vacancy rate
East of England	1,441	1,360	81	6%
London	2,758	2,546	212	8%
Midlands	3,181	2,994	187	6%
North East and Yorkshire	2,705	2,497	208	8%
North West	2,356	2,198	158	7%
South East	1,882	1,701	181	10%
South West	1,637	1,558	79	5%
Total	15,959	14,852	1,106	7%

Whole-time equivalent and vacancy levels

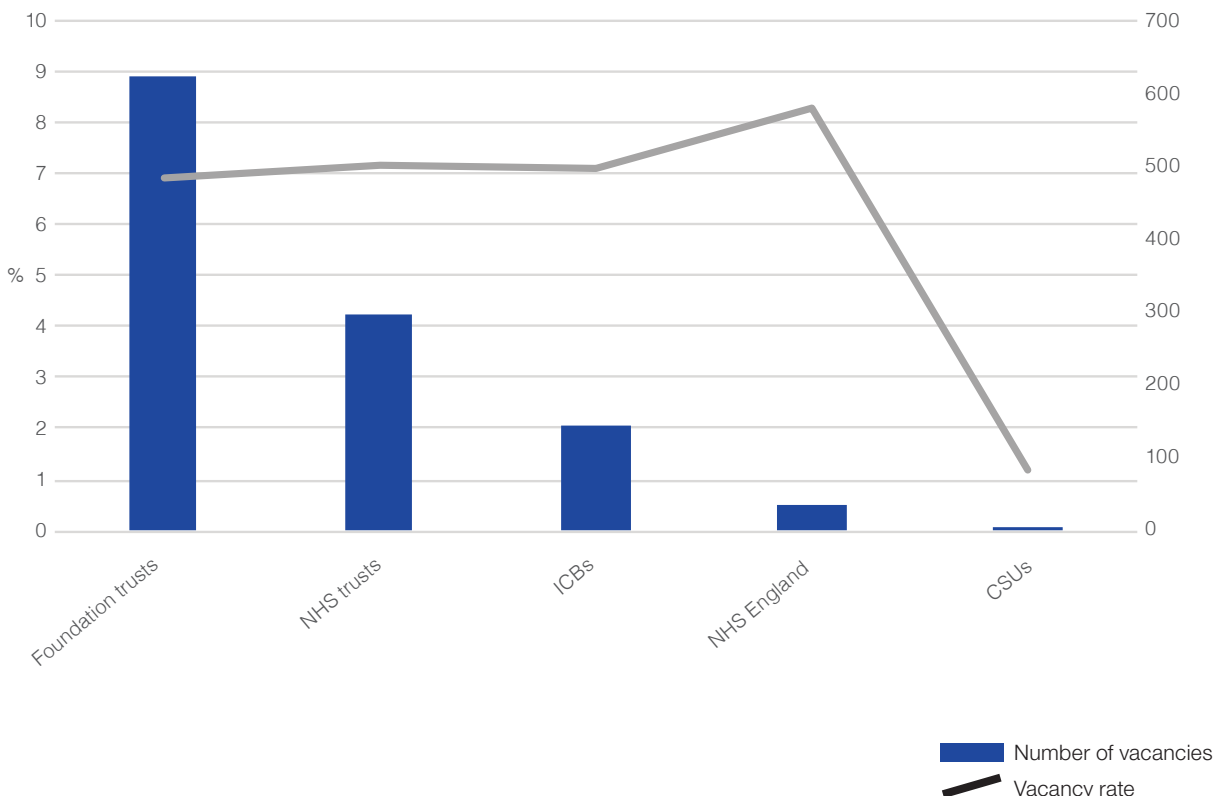
Figure 7 shows the whole-time equivalent (WTE) data for core NHS organisations, rather than headcount, by region. The WTE numbers differ from headcount, reflecting part-time working arrangements.

Based on WTE at core NHS organisations, there has been a 0.9% increase in staffing levels (from 14,721 WTE in 2019 to 14,852 in 2022), compared with a small decrease of 1.2% in headcount (from 15,690 in 2019 to 15,498 in 2022).

Figure 8 sets out the vacancy data by type of organisation, showing that all core NHS organisations have vacancies ranging from 6.9% to 8.3% as a proportion of total establishment, with the exception of CSUs at 1.2%. In 2019 vacancy rates at providers and CCGs were at a similar level.

However, NHS England (including specialised commissioning) vacancy rates have increased from 2.6% in 2019 to 8.3% in 2022, and CSU vacancy rates have decreased from 6.4% in 2019 to 1.2% in 2022.

Figure 8: Vacancy rate and vacancy numbers by organisation (core NHS organisations)



Average staffing levels

As well as the overall staff numbers in each sector, we have used the census data to explore the average number of staff in post per organisation by headcount.

There can be variation due to the complexity of an organisation and how it generates revenue, as well as the extent of any outsourcing of support functions.

Figure 9 shows the average number of staff in post at ICBs analysed by allocation levels. As you would expect, the average number of finance staff increases as their allocation increases. For provider organisations (**Figure 10**), average staff also increases as turnover increases, from an average 28 staff in post for those with a turnover below £250 million to 145 for those with a turnover above £1,000 million. This pattern is consistent across all types of provider organisations.

Figure 9: Average staff in post at ICBs analysed by allocation

ICB allocation band	Number of ICBs	Staff total	Average staff in post
Up to £2,000m	19	572	30
£2,000m to < £3,000m	11	503	46
£3,000m to < £4,000m	6	299	50
£4,000m+	6	553	92

Figure 10: Average staffing at providers analysed by organisation type and turnover

Turnover band	Acute			Mental health			Community			Ambulance		
	No. of trusts	Staff total	Avg staff	No. of trusts	Staff total	Avg staff	No. of trusts	Staff total	Avg staff	No. of trusts	Staff total	Avg staff
£0 to <£250m	13	439	34	14	431	31	11	226	21	2	40	20
£250m to <500m	53	2,399	45	26	1,073	41	4	159	40	7	229	33
£500m to <750m	34	2,457	72	9	571	63	0	-	-	1	48	48
£750m to <1,000m	14	1,201	86	0	-	-	0	-	-	0	-	-
£1,000m+	24	3,487	145	0	-	-	0	-	-	0	-	-
Total	138	9,983	72	49	2,075	42	15	385	26	10	317	32

Shared and outsourced services

Sharing and outsourcing of financial services continues. Only one ICB and 23 provider trusts reported that none of their financial services were outsourced.

For provider trusts, the most frequently outsourced service is internal audit, with 83% of all providers outsourcing it, followed by payroll (58%), accounts payable (39%) and accounts receivable (37%). Some 25% of all provider trusts reported outsourcing all of these functions.

For ICBs, payroll is the most frequently outsourced function, outsourced by all but two ICBs, followed by internal audit (86%), accounts payable (62%) and accounts receivable (62%). Some 57% of all ICBs reported outsourcing all of these functions.

Other services that provider trusts and ICBs are outsourcing include procurement, VAT advisory and counter fraud.

NHS finance staff by pay band, role and qualification

NHS finance staff by pay band

The census data also covers staffing by pay band. **Figure 11** shows the proportion of staff in each pay band grouping in each region for core NHS organisations. Nationally, 43% of the finance function is at agenda for change band 7 or higher.

As in previous years, London has the largest proportion of senior staff. Some 52% of London’s finance staff are paid at grade 7 up to VSM (51% in 2019), and only 18% are working in bands 1 to 4 (19% in 2019). The East of England (48%) and South East (44%) also have a greater proportion than the national average of 41% of finance staff working at grade 7 to VSM.

There are 399 directors across the country (2% of NHS finance staff) and 380 of these directors work in core NHS organisations. A total of 267 directors (274 in 2019) work within the 212 provider organisations and of these 208 (78%) are on the board. Some 83 finance directors work within ICBs and 49% of them are on the board.

As you would expect, a lower proportion of directors are board-level directors for larger organisations such as ICBs (49%), NHS acute trusts (84%) and NHS acute foundation trusts (66%). This compares with CSUs and other provider sectors, which all have 100% of directors on the board, with the exception of NHS community foundation trusts (93%) – see **Appendix 3**.

Figure 12 provides a similar analysis of the percentage of finance staff in each broad pay band, analysed by type of organisation. For core NHS organisations, NHS England (73%) has the largest proportion of staff at bands 7 and above, followed by ICBs (59%) and then CSUs (44%), NHS trusts (42%) and foundation trusts (39%).

Figure 13 shows that the percentage of staff at director level (at providers and the ICB within an ICS) ranges between one and four and the percentage at band 7 to VSM ranges from 26% to 53%.

Looking at the immediate pipeline for finance directors or deputies, the proportion of staff below director level at band 8d-VSM is 13% at ICBs and 5% at providers.

Figure 11: NHS finance staff pay bands by region (all organisations)

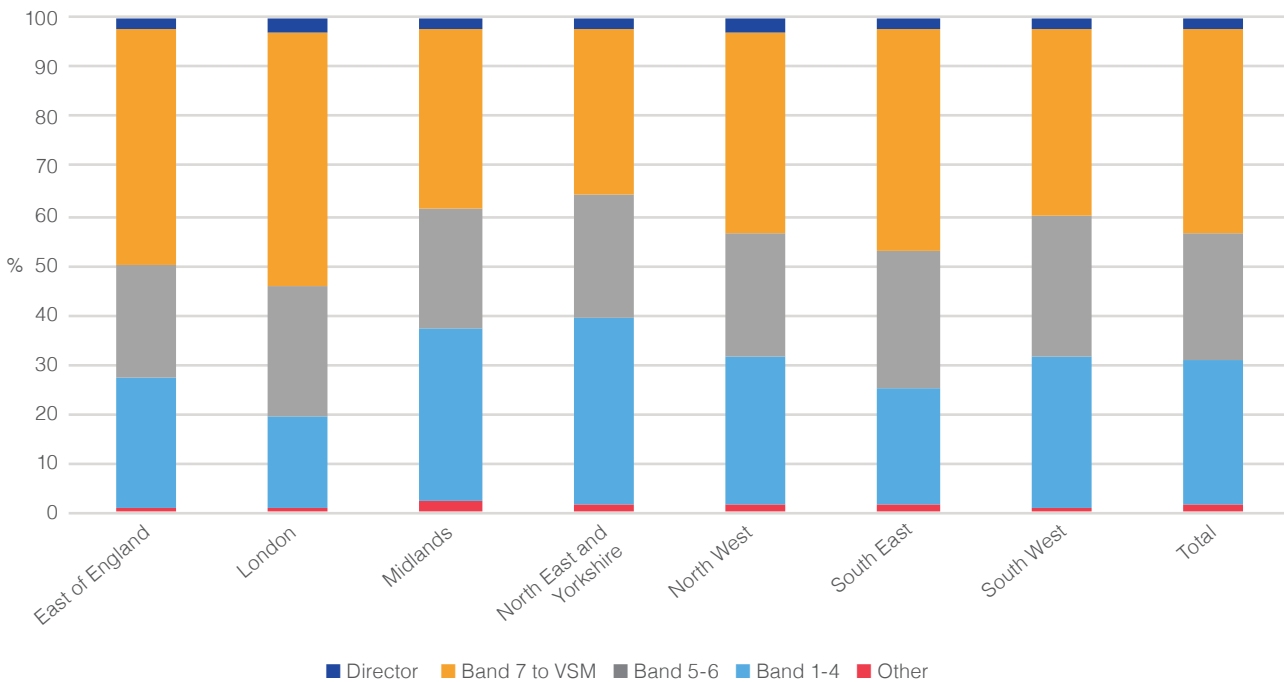


Figure 12: NHS finance staff pay bands by organisation type (all organisations)

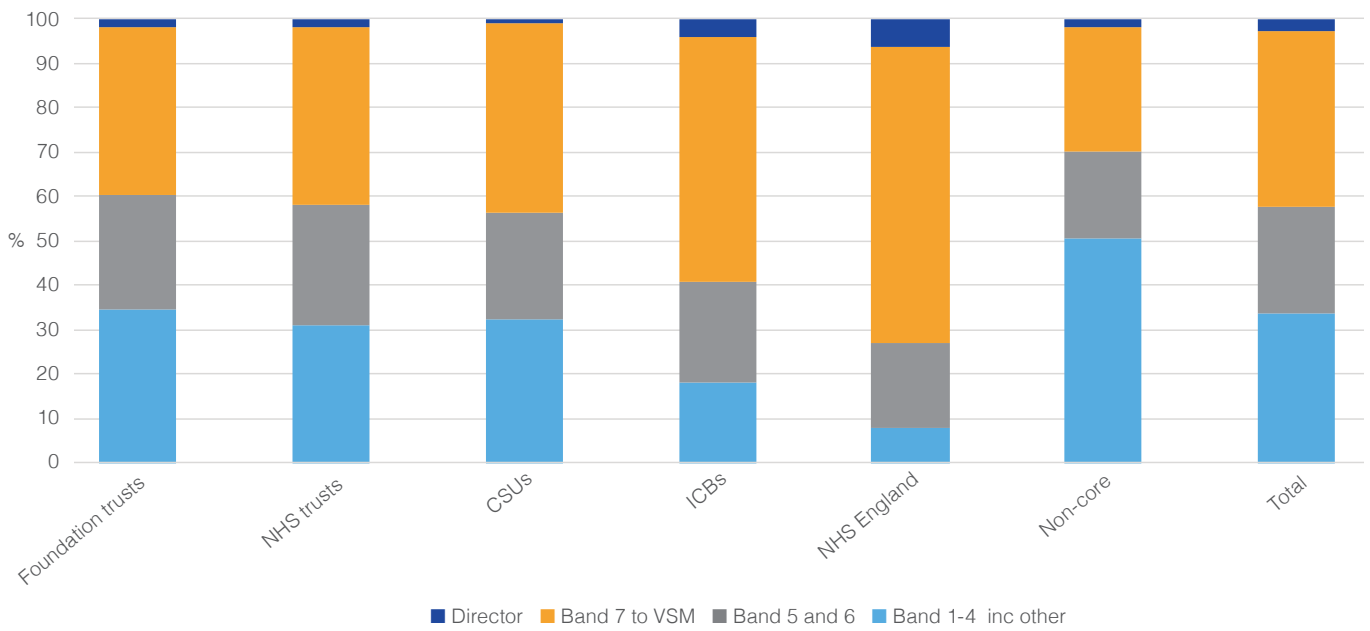
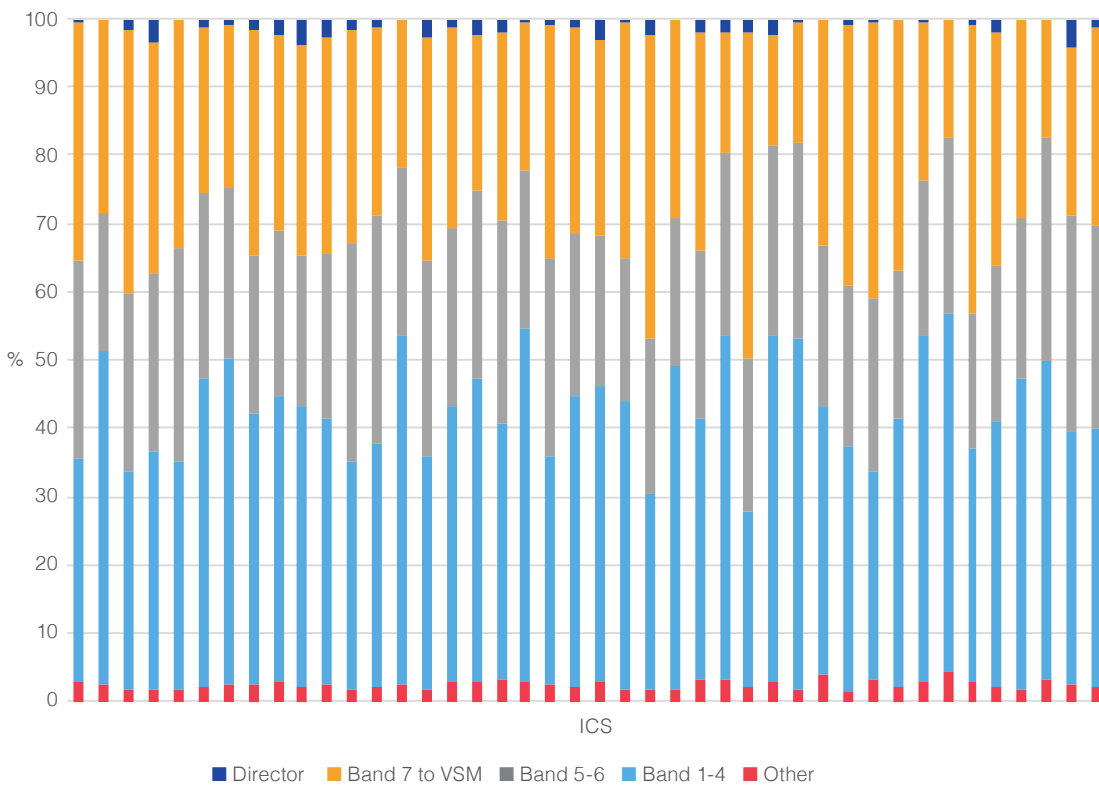


Figure 13: NHS finance staff pay bands within each ICS (providers and ICBs)



Further details are included in **Appendix 3**.

NHS finance staff by functional role/qualification

NHS finance staff normally work in distinct functional roles within the finance team. Some organisations need to employ finance staff across a range of disciplines, while others are more specialised.

Figure 14 shows the functions that finance staff work in, analysed by type of organisation.

Nationally, the proportion working in financial management (55%) and administration and secretarial (2%) remains in line with 2019. However, there has been a decrease in the proportion of finance staff working in financial accounting (from 26% in 2019 to 19% in 2022) and a corresponding increase in the proportion working in financial services (from 17% to 24%). This change is reflected across all types of organisations.

The proportion of staff working in financial management is greatest in NHS England (90% in 2022 compared with 92% in 2019) and in ICBs (78% in 2022 compared with 79% at CCGs in 2019).

The proportion of finance staff working in financial management at provider organisations remains in line with 2019 (52% in 2022 compared with 50% in 2019).

Box 2: Definition of principal functions

NHS finance staff carry out a wide range of functions, which fall into three main categories, capturing a broad category for individual staff with several different roles:

- Financial management – financial planning, management accounts, performance, commissioning, contracting and costing
- Financial accounting – accounts payable and receivable, treasury and statutory accounts
- Financial services – audit, payroll, financial systems and projects

There are also a small number of staff providing administration and secretarial support.

Figure 14: Principal functions for NHS finance staff (all organisations)

Organisation type	Financial management	Financial accounting	Financial services	Admin and secretarial
Provider trusts	52%	20%	26%	2%
ICBs	78%	14%	6%	2%
CSUs	65%	33%	1%	1%
NHS England	90%	5%	1%	4%
Non-core NHS	34%	23%	40%	2%
Total organisations	55%	19%	24%	2%

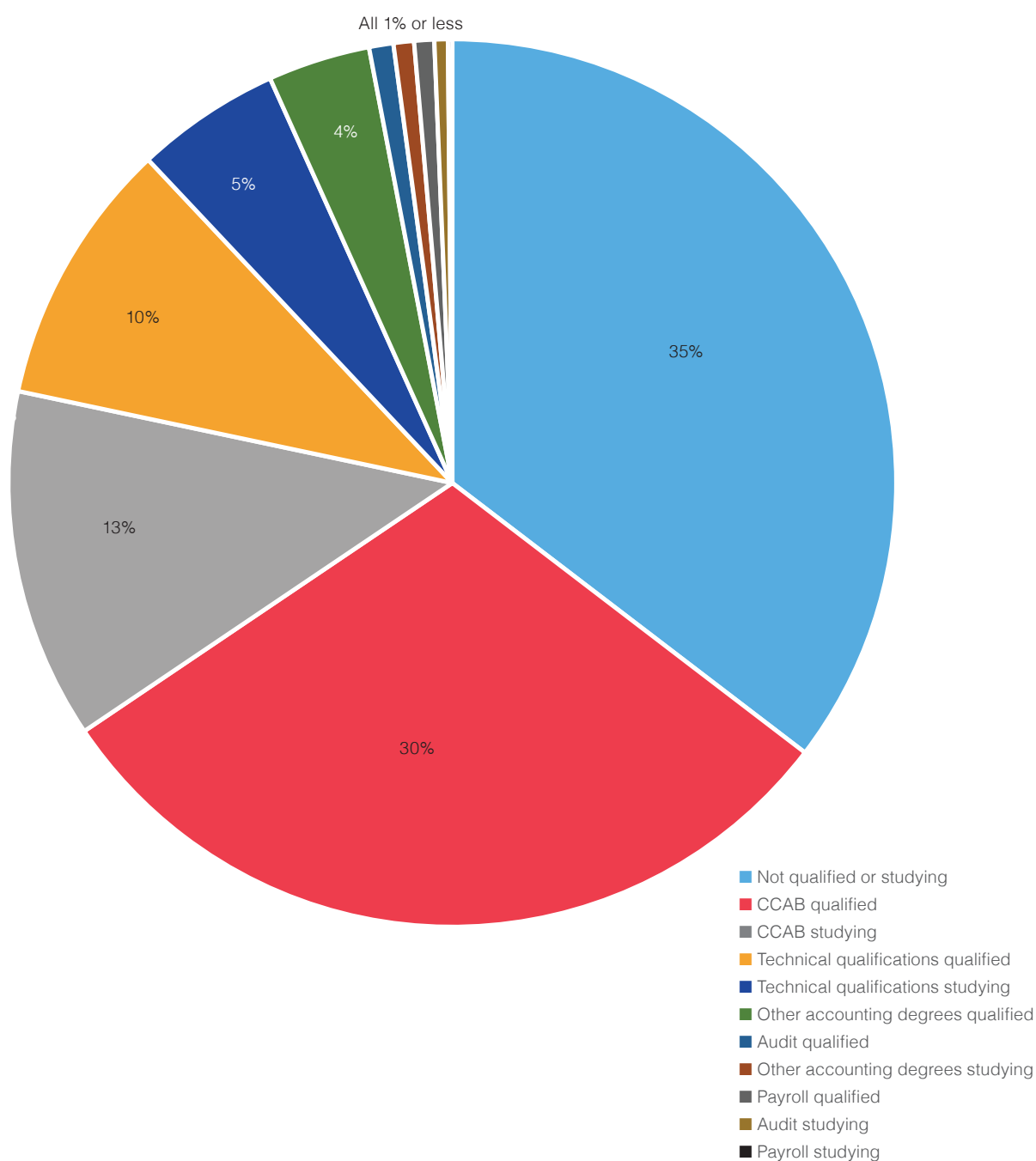
Census data shows that the majority of finance staff (65%) have, or are studying for, some kind of finance qualification. **Figure 15** shows the qualifications held by finance staff. The overall proportion of finance staff studying or qualified has increased from 59% in 2019.

Although the number of finance staff qualified (30%) or studying (13%) with a CCAB or equivalent body remains in line

with 2019, the overall proportion of finance staff studying or qualified with a non-CCAB or equivalent body has increased by 6%.

Of the 7,076 CCAB or equivalent body qualified or studying staff, 43% are CIMA; 36% are ACCA; 11% are CIPFA; 5% are ICAEW and 5% are other. These are similar levels to 2019.

Figure 15: Analysis of qualification type for NHS finance staff (all organisations)



NHS finance staff diversity

NHS finance staff by gender

In 2022, we collected data by three gender categories – males, females and other description. In total, organisations submitted data disclosing four NHS finance staff as a gender other than male or female. Due to the small number, these are not shown separately in the figures below.

With women making up 61% of the NHS finance workforce in 2022 (62% in 2019 and 61% in 2017), the overall gender split remains consistent with previous years.

As **Figure 16** shows, although there is a continuing imbalance in the pay grades of male and female staff, there is an overall improvement compared with previous years at director level, with 34% being women in 2022 compared with 29% in 2019.

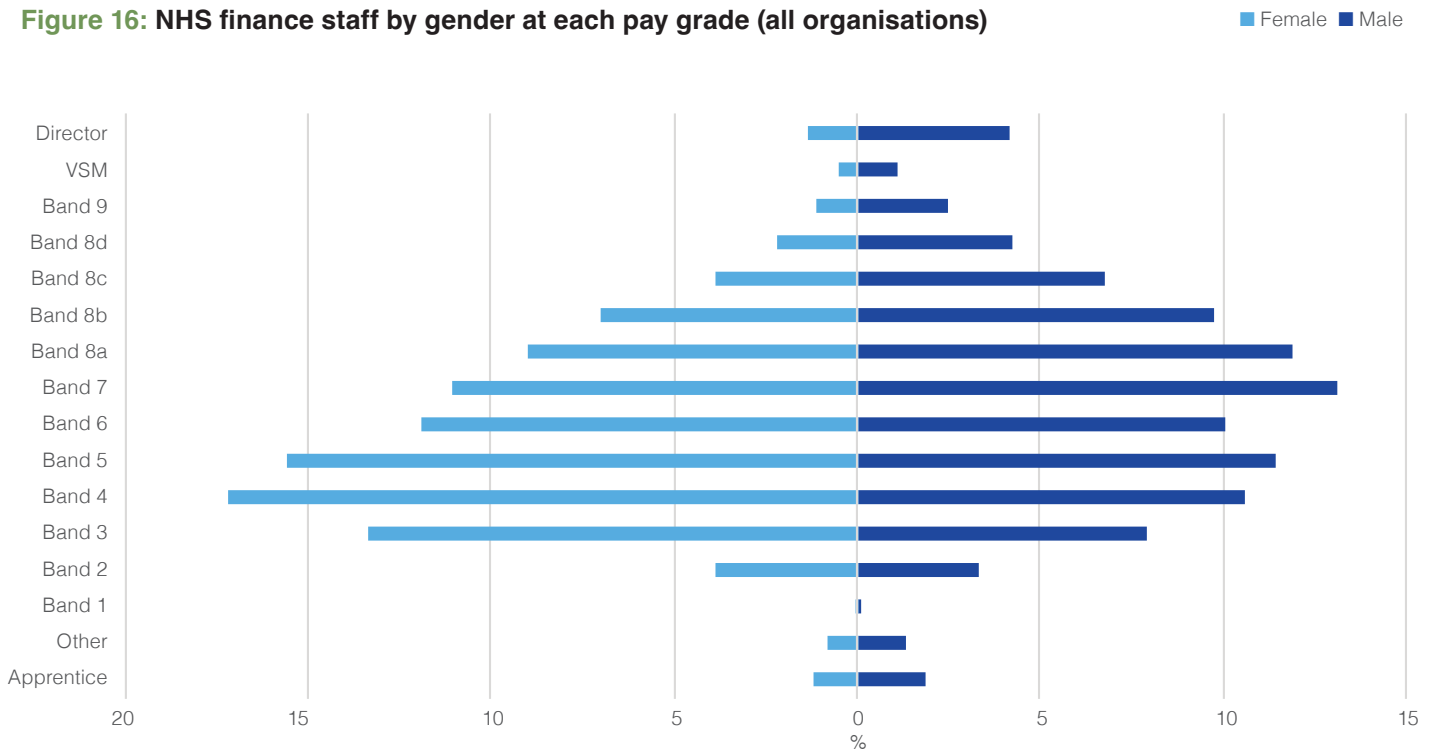
Overall for core NHS organisations, the levels are similar, with women making up 62% of the NHS finance workforce at core organisations in 2022, and 33% at director level.

Looking specifically at the proportion of directors that are female at providers and ICBs, both on the board and not on the board, shows a more variable picture. At providers, the overall proportion of female directors has fallen from 30% to 29%, while the proportion of those that are board-level directors has risen from 25% in 2019 to 28% in 2022. At ICBs, female representation is better, with 42% of all directors (31% of CCG directors in 2019) and 37% of board-level directors female (36% of CCG board-level directors in 2019).

At bands 8d to VSM, 44% are women in 2022, compared with 43% in 2019, and at bands 7 to band 8c, 54% are women in 2022 compared with 53% in 2019. Almost two-thirds (64%) of all women working in NHS finance are at band 6 or below, in line with 2019, compared with 47% of men.

While the picture for providers is in line with the gender split of the overall NHS finance function, there is a more balanced gender split when specifically looking at ICBs at director level. At ICBs, women make up 57% of the overall finance function; 51% of all staff bands 7 and above and 42% at director level.

Figure 16: NHS finance staff by gender at each pay grade (all organisations)



Looking at the analysis of gender and grade across the regions, **Figure 17** (and **Appendix 4**) show some variation.

The proportion of male staff at director level ranges from 60% (69% in 2019) in the North West to 75% (78% in 2019) in the

East of England. The largest movement is in the South West, with the proportion of male directors increasing from 50% in 2019 to 68% in 2022. At band 7 to VSM, the proportion is 53% in London (55% in 2019) and less than 50% in all other regions, with the North West the lowest at 43% (40% in 2019).

Figure 17: % NHS finance staff by gender at band 7 and above by region 2022 (all organisations)

Region	Headcount	Male	Female	Male directors	Female directors	Male band 7 to VSM	Female band 7 to VSM
East of England	1,440	39%	61%	75%	25%	45%	55%
London	2,597	46%	54%	71%	29%	53%	47%
Midlands	3,153	35%	65%	66%	34%	47%	53%
North East and Yorkshire	2,743	37%	63%	62%	38%	45%	55%
North West	3,053	38%	62%	60%	40%	43%	57%
South East	1,801	39%	61%	68%	32%	47%	53%
South West	1,695	36%	64%	67%	33%	48%	52%
Total	16,482	39%	61%	66%	34%	47%	53%

Further details are included in **Appendix 4**.

NHS finance staff by ethnicity

Figure 18 shows a continuing imbalance in the ethnicity of NHS finance staff as the pay grade increases. Organisations did not wish to disclose the ethnicity for 5% of their finance staff (3% of directors), compared with 6% in 2019 (4% of directors).

Our figures are based on the proportion of the function for which employers did provide details. Of these, 77% were white (75% 2019; 78% 2017). This significantly increases at director level, where 92% are white (92% 2019, 94% 2017).

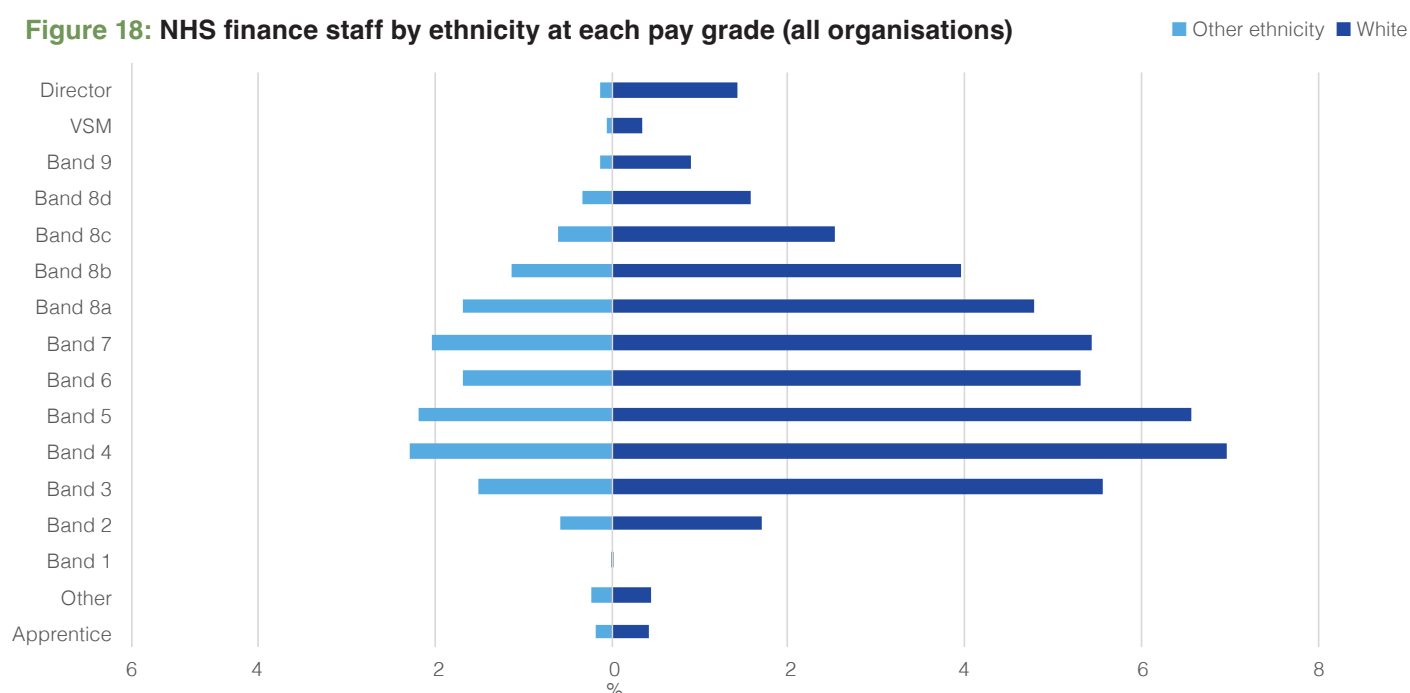
London is an outlier. The figure for white staff overall, at 42% (36% 2019) and 76% of directors (74% 2019) is far smaller. London organisations did not wish to disclose the ethnicity for 5% of all finance staff, but disclosed ethnicity for all directors.

For ICBs and providers, the picture aligns with the national position. In ICBs, 77% of the overall finance function are white and 95% at director level. For providers, 76% of the overall function are white and 90% at director level. Ethnicity was not disclosed for 4% of both ICB and provider staff.

The proportion of white directors at providers, as a proportion of those with disclosed ethnicity data, shows a similar picture – 92% 2022, 93% 2019. At ICBs, 98% (2% did not disclose) of directors are white (93% at CCGs in 2019, 5% did not disclose).

Workforce race equality standard (WRES) data was collected for individual NHS trusts in 2021/22⁴, showing that in the overall NHS workforce, 22.4% of staff working for NHS trusts were from a black and minority ethnic (BME) background. This compares with 24% of NHS finance workforce at providers.

Figure 18: NHS finance staff by ethnicity at each pay grade (all organisations)



Further details are included in **Appendix 5**.

4 NHS England, *NHS workforce race equality standard (WRES) 2022 data analysis report for NHS trusts*, March 2023

NHS finance staff by gender and ethnicity

Figure 19 shows the gender and ethnicity breakdown for all staff within the NHS finance function and **Figure 20** shows this for those at band 8d and above.

These exclude all staff for whom organisations did not disclose their ethnicity. While 62% (62% in 2019) of the total NHS finance workforce, for whom ethnicity has been disclosed, are women, only 41% (38% in 2019) of those in band 8d and above are women.

White women make up 49% of the NHS finance function in 2022 (48% in 2019) and men from other ethnicities make up

the smallest proportion (10% in 2022 and 11% in 2019). At band 8d and above, just over half of finance staff are white men (51% in 2022 compared with 53% in 2019).

Women from other ethnicities are least represented – 5% in 2022 compared with 6% in 2019.

Figure 21 and **Figure 22** provide further detail of the number of staff by grade who are white compared with other ethnic groups, for men and women respectively. It shows that the imbalance increases further at director level, with 89% of all directors for whom ethnicity was disclosed being white men.

Figure 19: NHS finance staff by gender and ethnicity – all grades (all organisations)

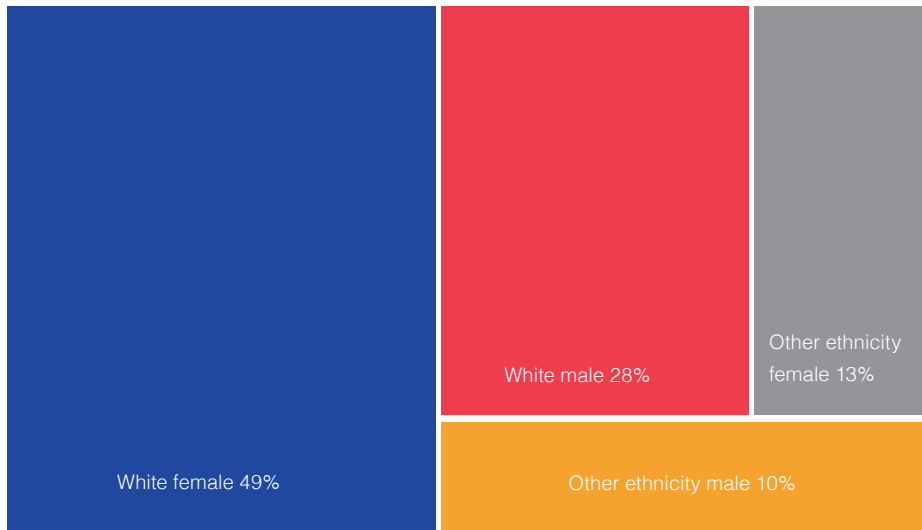


Figure 20: NHS finance staff by gender and ethnicity – band 8d and above (all organisations)



Figure 21: NHS finance staff by ethnicity at each pay grade – men (all organisations)

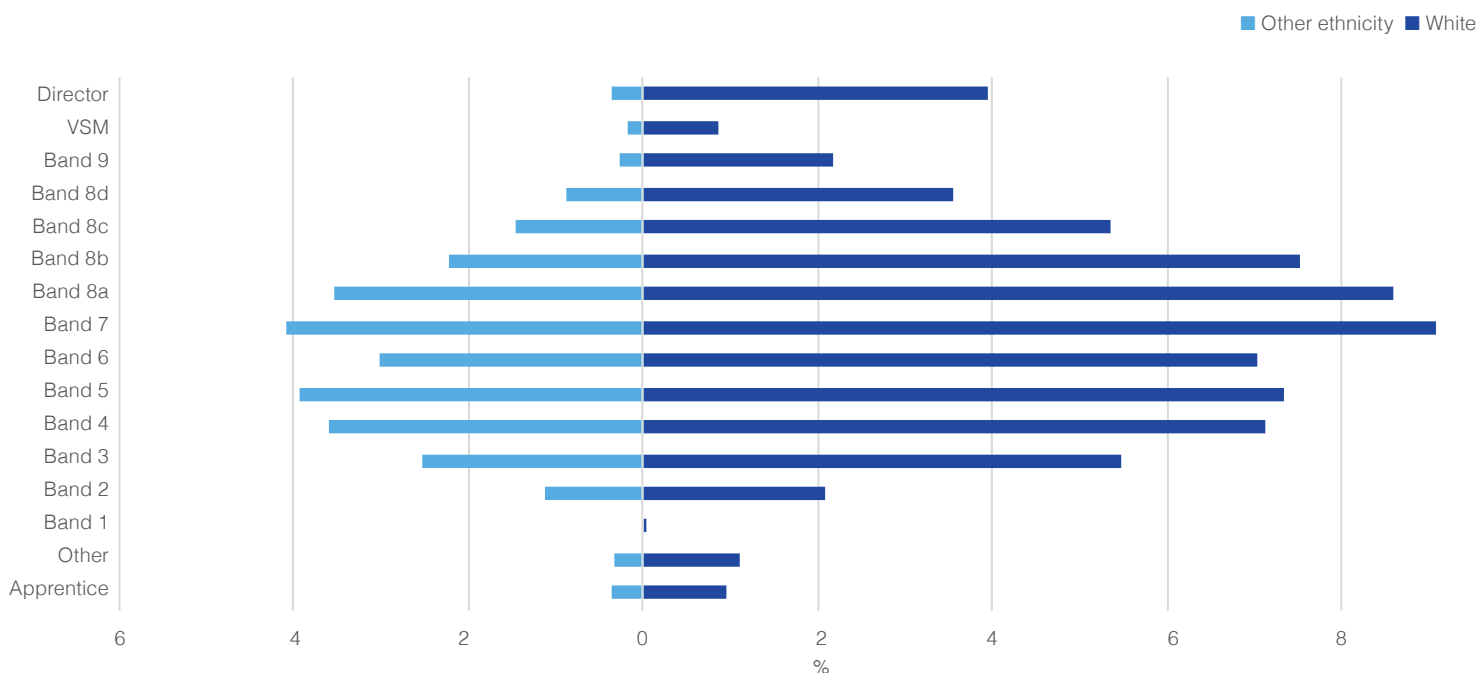
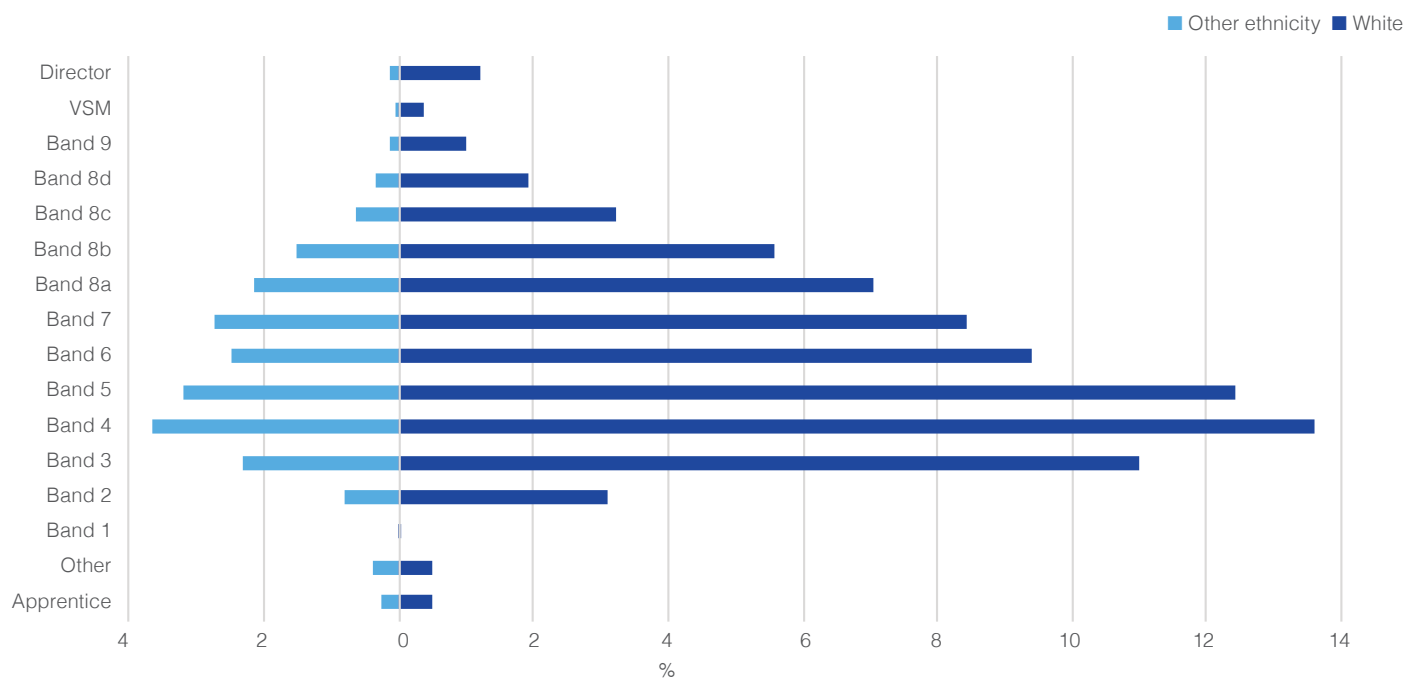


Figure 22: NHS finance staff by ethnicity at each pay grade - women (all organisations)



NHS finance staff by age

As shown in **Figure 23** below, the majority of staff (56%) are aged between 36 and 55. **Figure 24** shows the age analysis of NHS finance staff by pay grade and, as you would expect, the proportion of older staff increases as the pay grade increases.

Some 18% of total NHS finance staff and 22% at director level are aged 56 or older. Some 77% of directors and 51% of band 7 to VSM are aged 46 or older, compared with 47% of total NHS finance staff at this age. Band 3 has the largest proportion of NHS finance staff aged 66 and over (60).

Figure 23: NHS finance staff by age (all organisations)

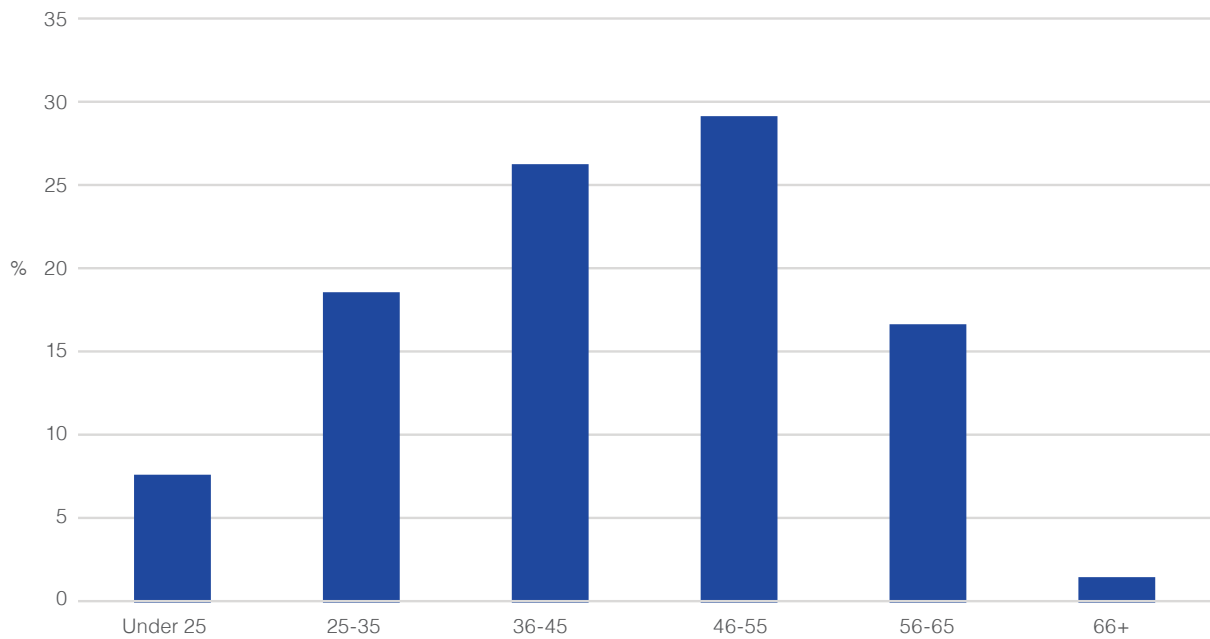
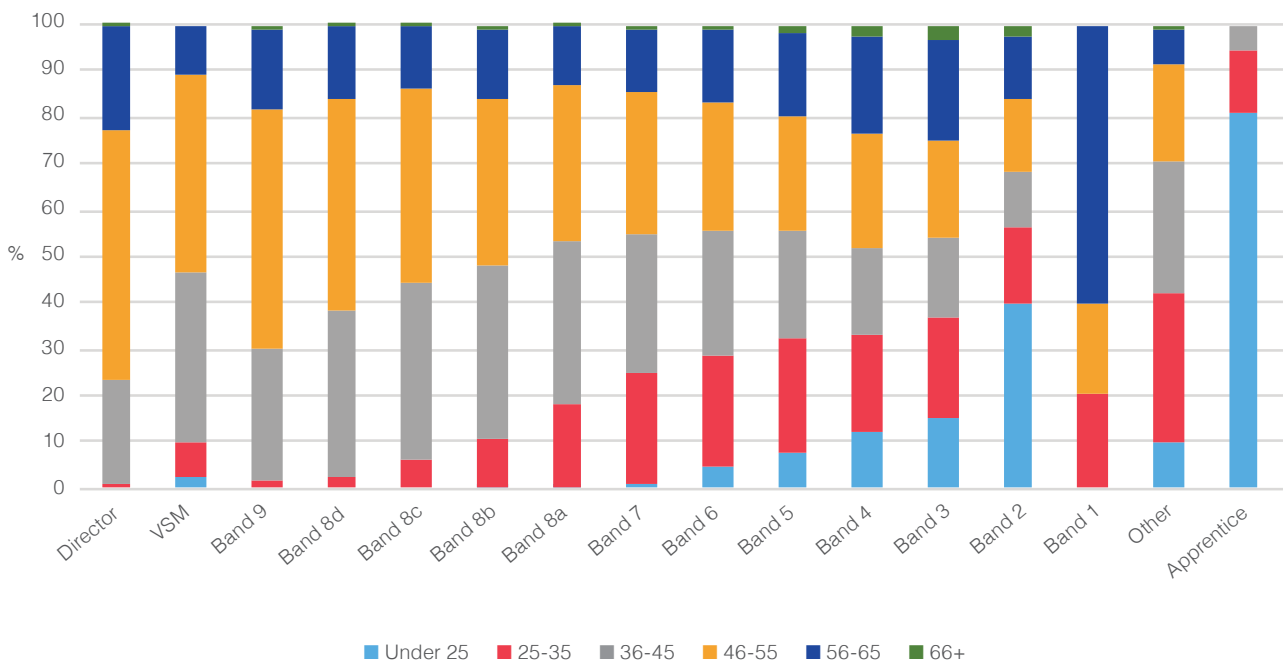


Figure 24: NHS finance staff by age at each pay grade (all organisations)



NHS finance staff working arrangements

The working hours of NHS finance staff vary by pay grade. **Figure 25** shows that the number of staff working part-time is lower at the more senior pay grades, along with apprentices. Some 97% of directors work full-time, reducing to 74% for those working in bands 1 to 4. **Figure 26** sets out the proportion of NHS organisations offering different flexible working options and the percentage of organisations at which

they are actively used. The most common arrangements available are working from home (96% offering compared with 69% in 2019) and flexi-time (91% offering in 2022 compared with 73% in 2019), followed by compressed and staggered hours. The marked difference in the flexible working options available and used in 2022 is likely to reflect the impact of the coronavirus pandemic that occurred after the 2019 census.

Figure 25: NHS finance staff working part-time and full-time at each pay grade (all organisations)

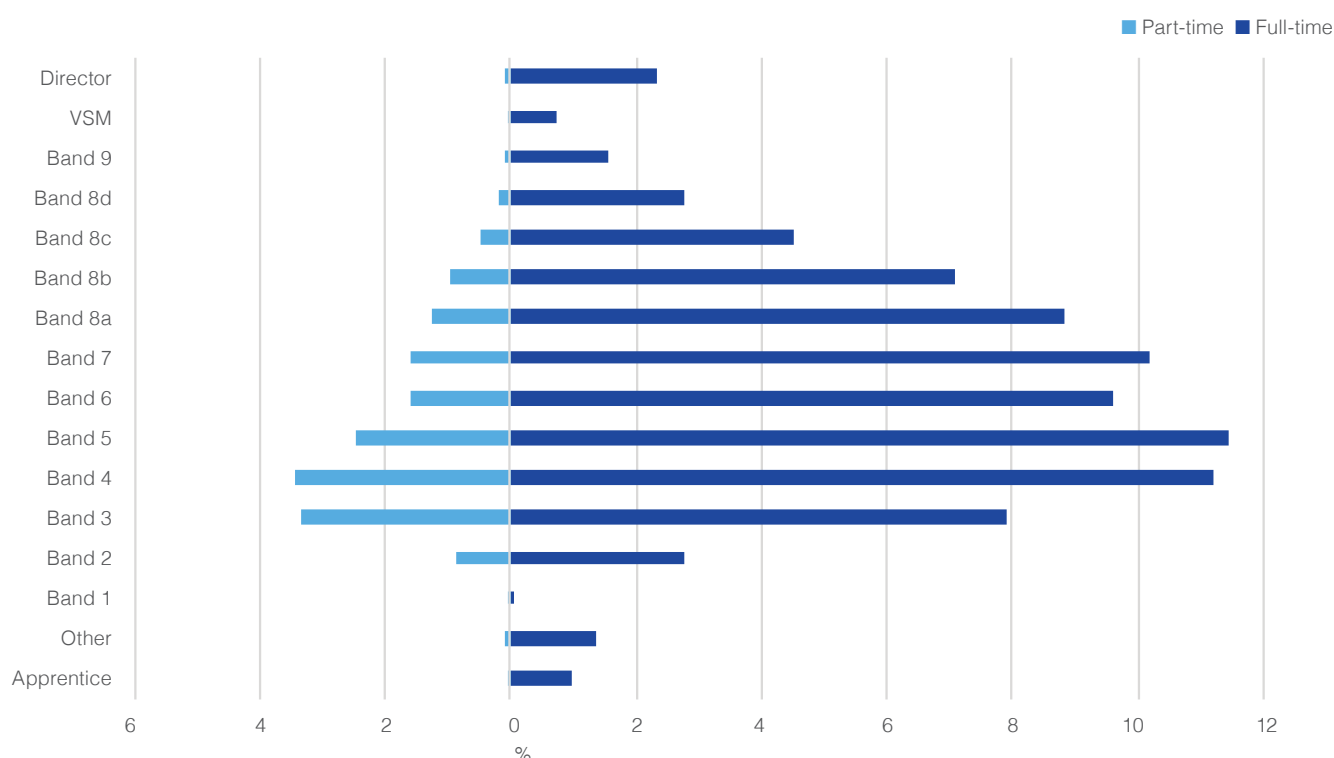


Figure 26: NHS finance staff flexible working arrangements (all organisations)

	% organisations offering option		% organisations actively used where offered	
	2019	2022	2019	2022
Home working An employee can work from home/other than the normal place of work	69%	96%	94%	100%
Flexi-time Allows workers to alter start and finish times in contrast to a standard 9am-5pm day, but work certain 'core hours'	73%	91%	96%	100%
Compressed hours Full-time hours are worked, but over fewer days – for example, a nine-day fortnight	50%	78%	75%	82%
Staggered hours Employees arrive and leave at different times, but work hours overlap for most of the time – for example, having different start, finish and break time	46%	70%	81%	76%
Job share Where two people undertake one job and split the hours	39%	69%	32%	27%
Flexible shifts Working shift patterns outside the 9am-5pm norm	29%	48%	67%	66%
Term-time hours Employees are contracted to work a number of weeks per year, either full-time or part-time	25%	45%	28%	26%
Annualised hours Employees are contracted to work a certain number of hours per year, but they have some flexibility about when they work those hours	23%	41%	26%	24%

NHS finance staff attitudes survey analysis

This section analyses the data from the HFMA's November 2022 survey of NHS finance staff attitudes, a separate piece of work from the staff census. The analysis only includes results from finance staff working in the English NHS. We received 748 responses, continuing the trend of increased engagement (639 responses were received in 2019, 609 in 2017 and 526 in 2015). Not everyone responded to every question, so the total figures in the analyses vary.

The purpose of the survey is to gain insight into the career paths, training and development experience, and perceptions and motivations of NHS finance staff.

Survey respondents

Organisations

We received responses from all regions of England and across all types of organisation. The spread of responses remains broadly consistent with 2019, with balanced geographical coverage and the majority (71%) of respondents working in NHS foundation trusts or NHS trusts. Among the respondents, 17% work at an ICB, 5% at NHS England, 3% at a CSU and 4% other.

Age, gender, ethnicity and disability

For each of the questions on age, gender, ethnicity and disability, approximately one fifth of respondents chose not to specify. Based on the proportion of those responding:

- mostly women responded to the survey (63%)
- the majority of respondents identify as white (88%)
- the majority of respondents do not have a disability (93%)
- 52% of respondents are aged 41 to 55, with 31% younger and 17% older.

Appendix 6 illustrates the breakdown of respondents in more detail.

Pay band and working pattern

The proportion of respondents in Band 6 and below has doubled from 16% in 2019 to 32% in 2022 and the proportion of respondents in band 8 and above has fallen from 71% to 54%, suggesting that this more recent survey captures a broader range of views.

As of 1 January 2022, finance staff working in NHS agenda for change bands 2 to 6 (including apprentices) are eligible for free membership of the HFMA⁵.

The association has taken this step to encourage a more diverse membership that fully represents the NHS finance community, now and into the future. It is therefore unsurprising to see this shift in those responding to the survey.

Among the respondents, 85% indicate that they work full-time.

Qualifications

Some 60% of respondents hold a CCAB or equivalent accountancy qualification, with a further 20% studying. In line with 2019, the majority of qualified staff (69% as a proportion of those who specified) belong to either CIMA or ACCA, while CIPFA and ICAEW members are more strongly represented at the most senior levels (28% and 14% respectively of respondents at band 8d or above).

Career path

Career path

Figure 27 and **Figure 28** show how long people have worked in their current organisation and current post. There has been a noticeable increase since 2019 in the percentage of respondents who have been in their organisation for more than five years (49% up to 61%) and in their current post for more than five years (24% up to 31%). Among the respondents, 37% have been with the same organisation for more than 10 years.

⁵ HFMA, *Free HFMA membership for NHS Agenda for Change bands 2 to 6 (including apprentices)*, website link as at May 2023

Figure 27: Length of service in current organisation

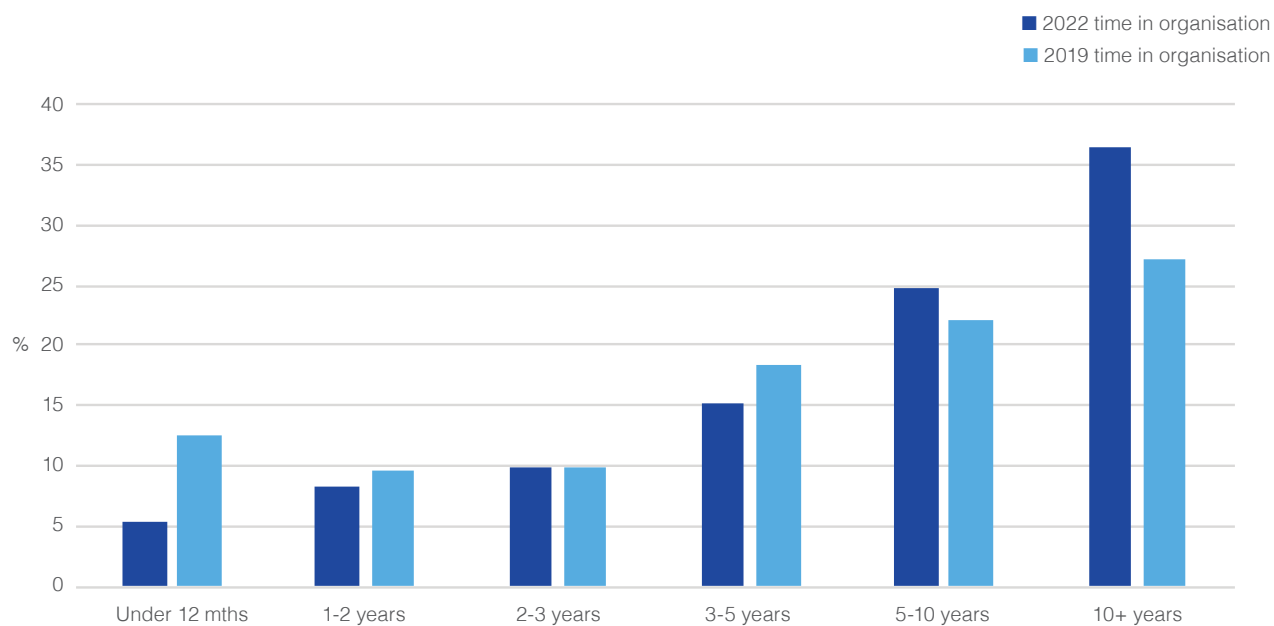
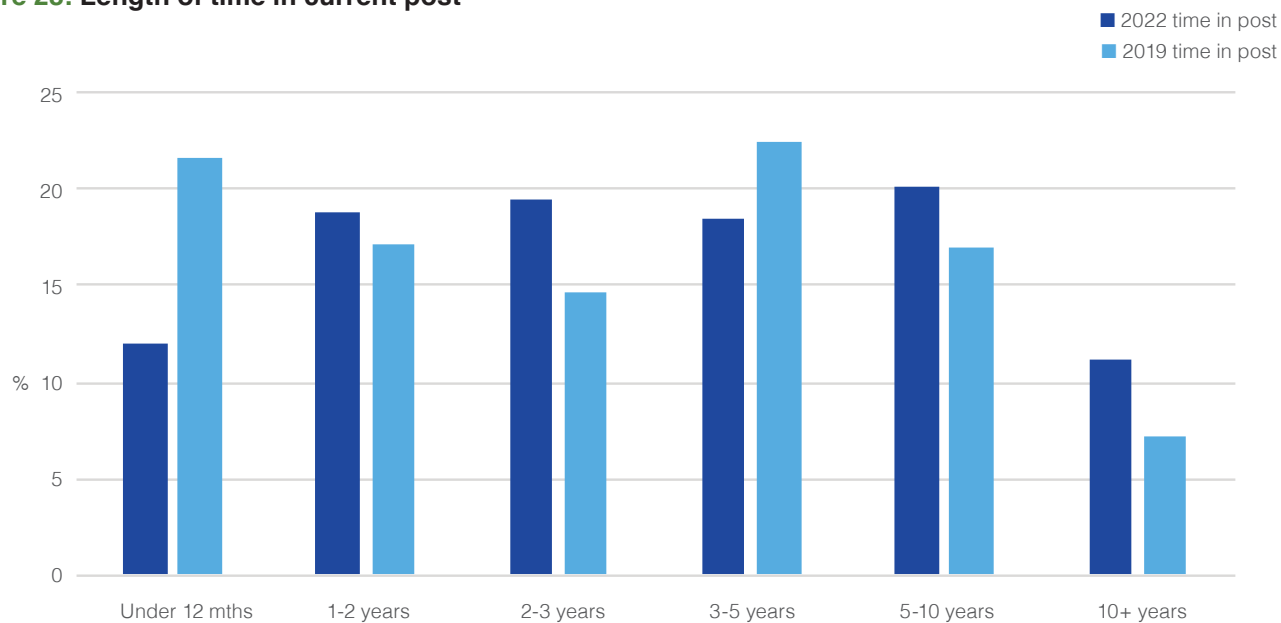


Figure 28: Length of time in current post



Work experience

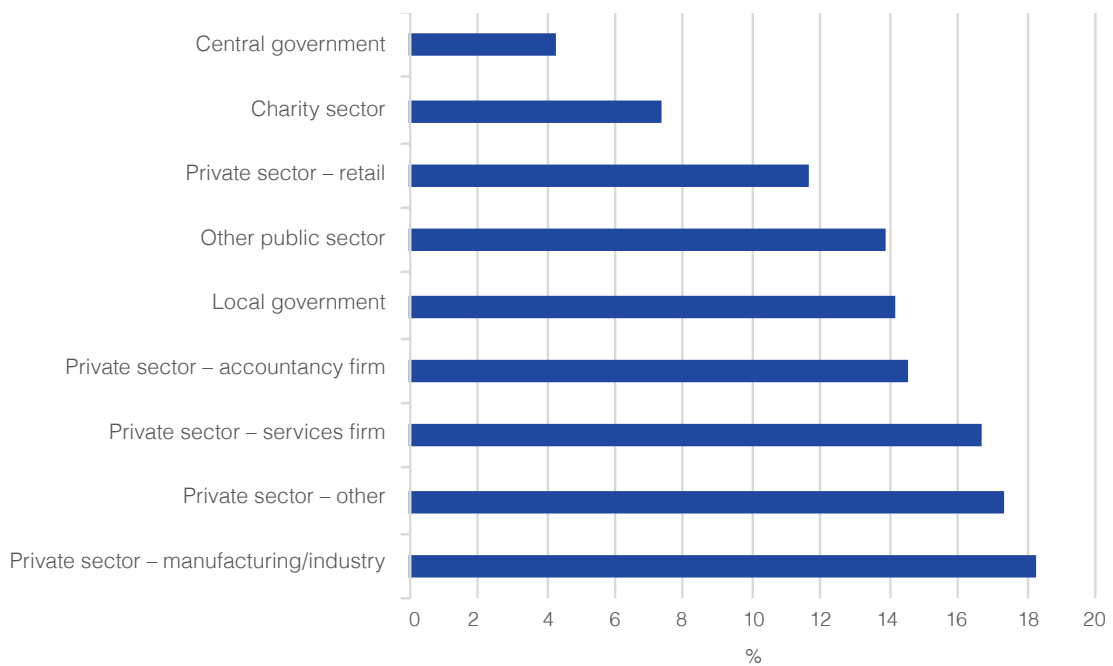
Among the respondents to our survey, 30% have spent their entire career in NHS finance. **Figure 29** shows the range of non-NHS experience that other respondents have.

In terms of their NHS experience, 57% of respondents have worked in an NHS trust, 46% in a foundation trust and 50% in

a commissioning organisation. Less than 20% have worked in any other type of NHS organisation.

Some 27% of respondents have worked in both a provider and commissioning organisations during their career.

Figure 29: Percentage of respondents with non-NHS experience



Career development

Of the respondents who answered the question, 69% (71% in 2019) believe that NHS finance generally offers sufficient career development opportunities for motivated individuals.

A higher percentage of males (9% more than females) and white and mixed ethnicity individuals (both more than 70% compared with a range from 22% to 55% for other ethnicities) felt this was the case compared with other respondent groups.

Some 69% (77% in 2019) of respondents who answered the question feel that they have been given adequate development opportunities in their current role, although a lower percentage of people from ethnic backgrounds (ranging from 33% to 56%) other than white (71%) and mixed (63%) indicate this.

Many respondents describe positive experiences of being supported to develop, although a number cite factors such as organisation size, geography and lack of formal qualifications as barriers to accessing development opportunities.

Respondents were asked what career development opportunities they had been given in the past 12 months, and what opportunities they would like to have had. The results are set out in **Figure 30**.

Compared with 2019, only e-learning and One NHS Finance initiatives have been accessed by an increased percentage of respondents, with attendance at local or national courses and conferences and at in-house training sessions reducing by more than 10%. This is likely to be as a result of the Covid-19 pandemic.

There is no corresponding pattern of increase in the percentage of respondents who would have liked opportunities. A consistently higher percentage of people from ethnic backgrounds other than white, and of people who are studying, indicate that they would have liked more opportunities across the range.

Figure 30: Career development opportunities in the past 12 months

Opportunity	Have had this opportunity	Would have liked this opportunity
E-learning	68%	7%
Webinars	64%	7%
Attended local/national courses	55%	16%
Additional responsibilities/on the job training	55%	16%
Attended local/national conferences	52%	17%
Attended in-house training sessions	49%	13%
Attended networking events/opportunities	44%	16%
One NHS Finance	39%	15%
Work shadowing	17%	31%
Attended national/local policy groups	16%	23%
Secondment	10%	28%
Action learning sets	8%	22%

Job satisfaction and security

Job satisfaction

We asked respondents to tell us how they would rate job satisfaction and enjoyment over the past 12 months, and whether they expect this to change over the next 12 months.

Figure 31 shows that satisfaction ratings are skewed towards higher levels, although the mean satisfaction rating is 6.5 out of 10, down from 6.9 in 2019. Some 51% of respondents think their job satisfaction will stay the same over the next 12 months, with 23% expecting it to improve and 19% to worsen.

There is no difference in people’s job satisfaction on the basis of gender. The mean rating by ethnic background varies considerably from 5.8 to 8.0, although some results may be affected by small numbers.

In a reversal of the position from 2019, job satisfaction appears highest in people aged under 30 and over 60, although results for both these groups may be affected by the small numbers involved. Alongside this, there is a general trend of job

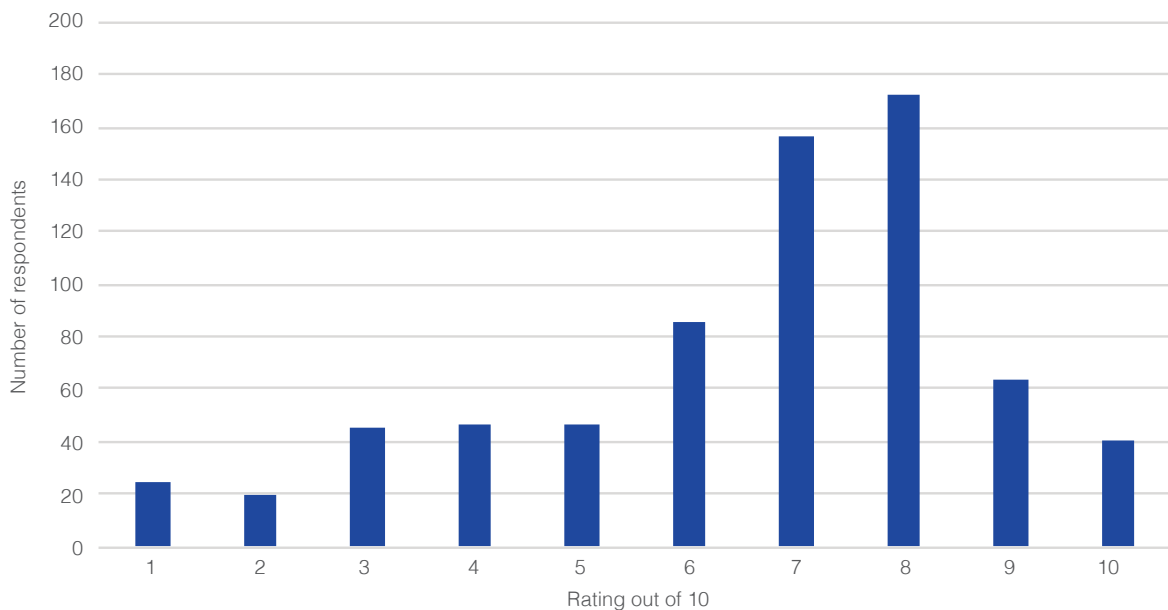
satisfaction decreasing the longer people have been in their current post and their current organisation. Job satisfaction by pay band shows a more complex picture, with no clear pattern. Job satisfaction is also higher among people who have spent their whole career in NHS finance, at a mean of 6.9.

The range of job satisfaction by region has widened compared with 2019, with mean ratings ranging from 6.0 to 7.0.

Many respondents describe the impacts of organisational change, including uncertainty and challenging processes, as adversely affecting their job satisfaction. This is borne out by the mean ratings for ICBs and NHS England, at 5.8 and 5.9 respectively, with all other organisations ranging between 6.6 and 7.3.

Respondents further describe increasing workload and insufficient capacity as adversely affecting their job satisfaction. Three respondents reference witnessing or experiencing bullying. Positive factors include supportive teams, managers and organisations, and enjoyable role content.

Figure 31: Job satisfaction ratings



Job security

We also asked people for their view about their current job security. Overall, 54% of respondents consider their job very secure, with 27% feeling insecure about the medium term (next few years) and 12% feeling insecure about the short term (next 12 months).

However, there is significant variation across organisation types, with a high percentage of respondents from NHS England (88%), CSUs (61%) and ICBs (54%) reporting short-term or medium-term insecurity. Some regional variation is also apparent, with the percentage of respondents feeling very

secure ranging from 33% in London and up to 67% in the South West.

Concerns about job security expressed by respondents are largely linked to organisational restructuring, anticipated staffing reduction requirements and non-permanent roles.

Some 60% of respondents would like to spend the rest of their career working in the NHS, with 54% believing that they will do so. We asked people if they were currently looking for another role – **Figure 32** sets out their intentions.

Figure 32: Respondents’ intentions for their next role

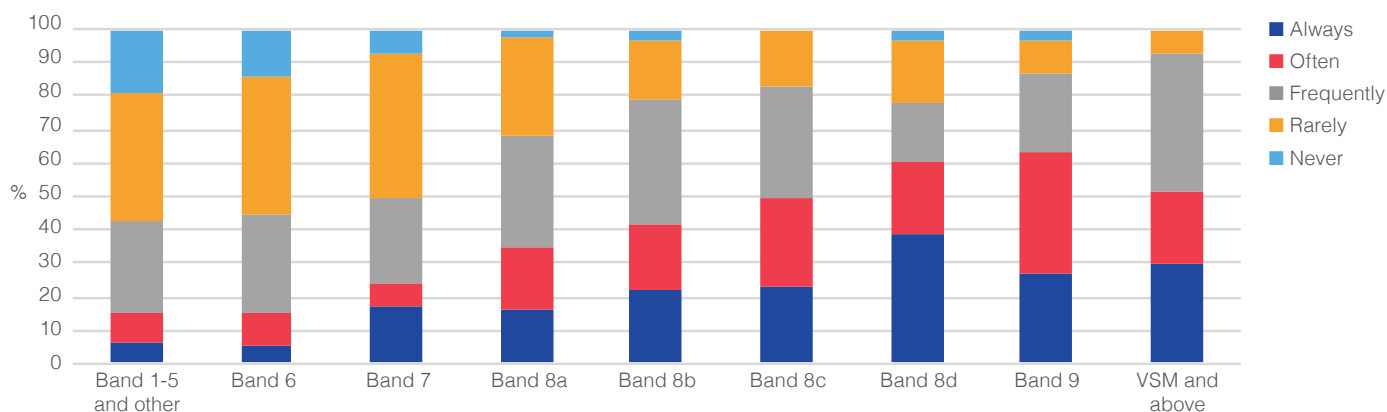
	Percentage
Not currently looking for another role	37%
Would only look if the ideal job arose	28%
Currently looking but in no hurry	16%
Currently looking to retire	3%
Currently looking and keen to move	9%
Not specified	7%

Working hours

Respondents were asked about their working hours. Of those who responded to the question, 63% work in excess of their contracted hours at least once a week, down from 70% in 2019. Of these, 17% ‘always’ work excess hours, while a further 16% do so at least three days a week – both a reduction from 2019. One factor may be that 2022 respondents include a greater proportion of less senior staff.

Figure 33 sets out the position by pay band. The most senior staff continue to work the greatest number of additional hours, with 33% of those on band 8d and above always working in excess of their contracted hours, although this also shows a reduction from the 2019 figure of 42%.

Figure 33: Excess hours by pay band, 2022



The differential position between female and male workers seen in 2019 has narrowed and reversed, with 20% of females ‘always’ working excess hours and 65% doing so more than once a week, compared with 12% and 59% respectively of males.

Of all those who answered the question, 69% work up to 10 hours in excess of their contract on average every week, with 15% working more than 10 additional hours. Among those who ‘always’ work excess hours, 55% work more than 10 additional hours on average each week, indicating that those who most frequently work excess hours also work the longest hours. This pattern is consistent with 2019, although the percentage has reduced from 66%.

A number of respondents referenced the workload variations regularly experienced by finance staff at key points of the month and year, and the opportunity to balance these through flexible working. Others described consistently working excess hours and experiencing stress due to workloads and staffing shortages – summarised by one respondent as ‘more demands with less staff’.

In considering whether working in the NHS is more or less stressful than in previous years, 61% of respondents who answered the question feel it is more stressful, with 25% feeling it is the same, 5% that it is less stressful and 8% not knowing. These results are highly consistent with 2019.

People were asked if their organisation supported flexible working and three quarters confirmed this was the case in theory and in practice, an increase from 2017 and 2019. This perception was consistently held across most groupings of respondents.

Perceptions and motivation

Adding value

Among respondents who answered the question, 82% (88% in 2019) believe their finance department delivers value for their organisation, and 87% believe their finance department is proactive or partly proactive about working with system partners for the benefit of patients.

We asked respondents what would most improve the value added by their finance team. In common with previous years, the highest scoring responses focused on communication and improved understanding – better communication between finance and non-finance staff (53%); improving the financial literacy of non-finance staff (50%); improving finance staff knowledge of the business (49%); more ongoing training for finance staff (44%); and access to better data (42%).

We also asked whether respondents felt valued by various groups they may interact with. **Figure 34** sets out the results for those who gave an answer. Overall, respondents continue to feel well valued by their line manager, but continue not to feel positively valued by patients, the public or national government. Fewer respondents feel positively valued by their board, down from 47% in 2019 to 33% in 2022. The fact that 2022 respondents include a greater proportion of less senior staff may explain this.

Respondents said they feel valued by people they work with directly, but the services they provide are not always well understood or seen to add value by patients, the public, national government and non-financial colleagues. Asked what they value about their organisation, key themes were commitment to patient care, a positive culture, good relations with managers/colleagues and support for flexible working.

Figure 34: As a finance professional, do you feel valued by...?

	Your line manager	Your organisation's board	Clinicians in your organisation	National government – health department	Public	Patients	Organisations within your integrated care system
Yes – very much	48%	11%	7%	2%	3%	2%	3%
Yes – more often than not	33%	22%	27%	7%	6%	7%	25%
Neutral – cannot tell	11%	45%	48%	52%	48%	53%	50%
No – not often	5%	13%	12%	17%	21%	18%	12%
No – not at all	3%	9%	6%	22%	22%	20%	10%

Comparison with the private sector

Figure 35 shows what respondents who answered the question perceive to be the differences between a finance role in the NHS and in the private sector. Overall, most still feel the public sector offers better pensions and job security, while the private sector offers better financial rewards.

However, in every category, the percentage of respondents who are unsure which sector is better has increased since 2019. A reduced percentage from 2019 feel that the public sector is better in terms of pensions, professional fulfilment, stress, working hours and work-life balance.

Figure 35: Perceptions of the private sector

	Better in the private sector	About the same	Better in the public sector	Don't know
Salary and financial rewards	62%	12%	11%	15%
Pension scheme	5%	8%	74%	13%
Professional fulfilment	18%	29%	28%	25%
Status (value attached to the role by others)	35%	29%	18%	18%
Stress	18%	37%	22%	23%
Working hours	17%	33%	31%	19%
Job security	5%	18%	61%	16%
Work-life balance	11%	29%	37%	23%

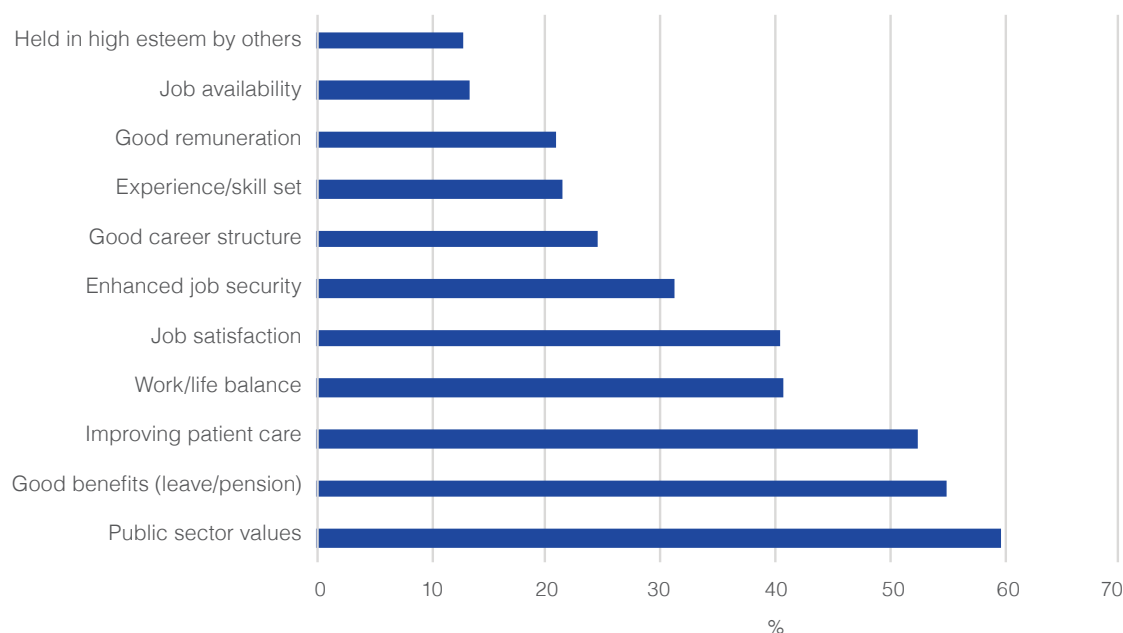
Motivation for working in the NHS

We asked respondents about their motivation for working in the NHS and the results are shown in Figure 36.

The four main motivating factors from 2017 and 2019 – public sector values; good employment benefits; improving patient care; and job satisfaction – remain important to people, along with work-life balance.

Fewer respondents than in 2019 are motivated by public sector values (down from 69% in 2019 to 60% in 2022), improving patient care (down from 63% to 52% in 2022) or job satisfaction (down from 50% to 40% in 2022). But there has been an increase in motivation due to job security (from 24% in 2019 to 31% in 2022). Many respondents reference wishing to contribute or make a difference as an important motivating factor, although many also feel this is increasingly difficult to achieve.

Figure 36: Motivations for working in the NHS



The size of the finance function

Of respondents who answered the question, 43% (53% in 2019) feel that the overall size of the NHS finance function is right to meet current demands and transformation challenges, with 48% (40% in 2019) considering it too small and 9% (7% in 2019) too large.

When asked what size the NHS finance function would be in 2023/24, 45% (38% in 2019) believed it would remain the same size, 36% (45% in 2019) that it would be smaller and 19% (17% in 2019) that it would be larger.

Respondents feel that the key factors affecting the size of the finance function are the ability to recruit and retain staff, savings requirements for corporate services, and the need to meet increasing workload demands.

Enhanced system working, improved technology and a focus on value-adding activities are seen as important ways to increase the effectiveness and efficiency of the finance function.

Conclusion

Since the last census in 2019, the *Health and Care Act 2022*, has brought with it a significant change in the type and number of NHS organisations. However, overall NHS finance staff numbers have remained fairly stable.

Despite small improvements, diversity of the NHS finance function remains a key issue and the census highlights continuing gender and ethnicity imbalances, particularly in senior roles.

As in previous years, the census data will also be used to provide individual reports on key diversity metrics for all providers and ICBs, including a comparison with the national, regional and local picture. The diversity metric reports can be used as a diagnostic tool to identify areas for further review and consideration.

The survey of finance staff attitudes shows the majority of respondents found working in NHS finance more stressful than in previous years and commonly continue to work in excess of contracted hours. It presents a mixed picture of job satisfaction and motivation, with some identifiable groups at greater risk of feeling dissatisfied, insecure and demotivated.

Changes from 2019 are likely to be multifactorial and for the staff attitude survey this is likely to reflect a significantly different spread of respondents across pay bands and the effects of the Covid-19 pandemic on both individuals and workplace practices.

Despite the challenging context for many, there is still clear value for their roles, experience and contribution as NHS finance staff and an aspiration to continue adding value.

Appendix 1

Census response by organisation

Organisation type	Number of organisations completing the 2022 census	Number of organisations completing the 2019 census
FT acute	93	97
FT ambulance	5	5
FT community	6	6
FT mental health	38	41
NHS trust acute	45	51
NHS trust ambulance	5	5
NHS trust community	9	10
NHS trust mental health	11	11
Total providers	212	226
Integrated care board	42	n/a*
CCG	n/a*	191
CSU	4	6**
Total CCGs and CSUs	4	197
Specialised commissioning	n/a***	9
NHS England – national	Included below	1
NHS England – regional offices	8 (includes HQ figures)	20
NHS Improvement	n/a****	9
NHS England	8****	39
Total core NHS	266	462
DHSC	0	2
HEE	1*****	11
NHS property services	1	7
Audit	1	1
Shared services	1	2
Social enterprise	9	9
Other*****	4	13
Total non-core NHS	17	45
Total organisations	283	507

* The *Health and Care Act 2022* abolished CCGs and created ICBs on 1 July 2022.

** In 2022, the North of England CSU replaces separate North East and North West CSUs; and previously separate South East CSU is now included with South, Central and West CSU.

*** In 2022, specialised commissioning is included within NHS England.

**** The *Health and Care Act 2022* formally merged NHS England and NHS Improvement to become NHS England. The 2022 submissions represent seven regional submissions plus a separate submission for Greater Manchester. Headquarters details are included in the London regional submission.

*****The HEE made one submission in 2022, compared with separate regional submissions in 2019. Since the 2022 census, Health Education England has merged with NHS England.

***** Other organisations in 2022 are NICE, two NHS business services offices and one NHS partnership formed by three local foundation trusts. In 2019, other organisations were: NICE, two NHS business services offices, the North West Transformation Unit and nine subsidiary/companies.

Appendix 2

Change in NHS finance staff headcount between 2019 and 2022

Organisation type	2022 staff in post headcount	2019 staff in post headcount	Change in headcount	% change in headcount
NHS trust acute	3,296	3,420	-124	-4%
FT acute	6,687	6,349	338	5%
All acute	9,983	9,769	214	2%
NHS trust mental health	363	375	-12	-3%
FT mental health	1,712	1,714	-2	0%
All mental health	2,075	2,089	-14	-1%
NHS trust ambulance	154	152	2	1%
FT ambulance	163	135	28	21%
All ambulance	317	287	30	10%
NHS trust community	198	216	-18	-8%
FT community	187	184	3	2%
All community	385	400	-15	-4%
Total providers	12,760	12,545	215	2%
Integrated care board	1,927	n/a	-124	-4%
CCG	n/a*	2,050	-2,050	-100%
CSU	401	402	-1	0%
Total CCGs and CSUs	401	2,452	-2051	-84%
NHS England including specialised commissioning**	410	693	-283	-41%
Total core NHS	15,498	15,690	-192	-1%
DHSC	n/a***	250	-250	-100%
HEE	99	126	-27	-21%
NHS property services	266	206	60	29%
Audit	88	96	-8	-8%
Shared services	243	211	32	15%
Social enterprise	130	75	55	73%
Other****	158	134	24	18%
Total non-core NHS	984	1,098	-114	-10%
Total headcount	16,482	16,788	-306	-2%

* The *Health and Care Act 2022* abolished CCGs and created ICBs on 1 July 2022.

** Separate specialised commissioning figures from 2019 have been included in the NHS England comparator to reflect their inclusion in the NHS England submissions for 2022. NHS Improvement figures have also been included in the NHS England comparator to reflect the formal merger brought about by the *Health and Care Act 2022*.

*** No Department of Health and Social Care submissions were made in 2022.

**** Other organisations in 2022 are NICE, two NHS business services offices and one NHS partnership formed by three local foundation trusts. In 2019, other organisations were: NICE, two NHS business services offices, the North West Transformation Unit and nine subsidiary/companies.

Appendix 3

Mix of seniority by organisation type

Organisation type	Number of orgs 2022	Staff in post 2022	Board level directors as % of all directors	Director	As % of all	Band 7 to VSM	As % of all	Band 5 and 6	As % of all	Band 1-4 (incl. other)	As % of all
FT acute	93	6,687	66%	134	2%	2,492	37%	1,696	25%	2,365	35%
FT ambulance	5	163	100%	5	3%	64	39%	47	29%	47	29%
FT community	6	187	100%	6	3%	64	34%	58	31%	59	32%
FT mental health	38	1,712	93%	42	2%	648	38%	457	27%	565	33%
NHS trust acute	45	3,296	84%	55	2%	1,304	40%	884	27%	1,053	32%
NHS trust ambulance	5	154	100%	4	3%	67	44%	33	21%	50	32%
NHS trust community	9	198	100%	9	5%	93	47%	55	28%	41	21%
NHS trust mental health	11	363	92%	12	3%	143	39%	111	31%	97	27%
Total providers	212	12,760	78%	267	2%	4,875	38%	3,341	26%	4,277	34%
Integrated care board	42	1,927	49%	83	4%	1,059	55%	434	23%	351	18%
CSU	4	401	100%	4	1%	171	43%	96	24%	130	32%
NHS England	8	410	31%	26	6%	274	67%	78	19%	32	8%
Total core NHS	266	15,498	69%	380	2%	6,379	41%	3,949	25%	4,790	31%
HEE	1	99	33%	3	3%	49	49%	30	30%	17	17%
NHS property services	1	266	100%	1	0%	79	30%	9	3%	177	67%
Audit	1	88	0%	-	0%	45	51%	33	38%	10	11%
Shared services	1	243	100%	1	0%	14	6%	41	17%	187	77%
Social enterprise	9	130	100%	10	8%	32	25%	44	34%	44	34%
Other	4	158	100%	4	3%	55	35%	38	24%	61	39%
Total non-core NHS	17	984	89%	19	2%	274	28%	195	20%	496	50%
Total	283	16,482	70%	399	2%	6,653	40%	4,144	25%	5,286	32%

Appendix 4

NHS finance staff by gender by region

Region 2022	East of England	London	Midlands	North East and Yorkshire	North West	South East	South West	Total
Headcount	1,440	2,597	3,153	2,743	3,053	1,801	1,695	16,482
Male staff as a % of all staff	39%	46%	35%	37%	38%	39%	36%	39%
Female staff as a % of all staff	61%	54%	65%	63%	62%	61%	64%	61%
Males directors as a % of all directors	75%	71%	66%	62%	60%	68%	67%	66%
Female directors as a % of all directors	25%	29%	34%	38%	40%	32%	33%	34%
Male band 7 to VSM staff as % of all band 7 to VSM	45%	53%	47%	45%	43%	47%	48%	47%
Female band 7 to VSM staff as % of all band 7 to VSM	55%	47%	53%	55%	57%	53%	52%	53%
Male band 5 to 6 as % of all band 5 to 6	34%	38%	29%	34%	32%	34%	30%	33%
Female band 5 to 6 as % of all band 5 to 6	66%	62%	71%	66%	68%	66%	70%	67%
Male band 1 to 4 as % of all band 1 to 4	28%	34%	24%	31%	32%	25%	25%	28%
Female band 1 to 4 as % of all band 1 to 4	72%	66%	76%	69%	68%	75%	75%	72%
Male other as % of all other	56%	52%	48%	45%	50%	52%	53%	50%
Female other as % of all other	44%	48%	52%	55%	50%	48%	47%	50%

Appendix 5

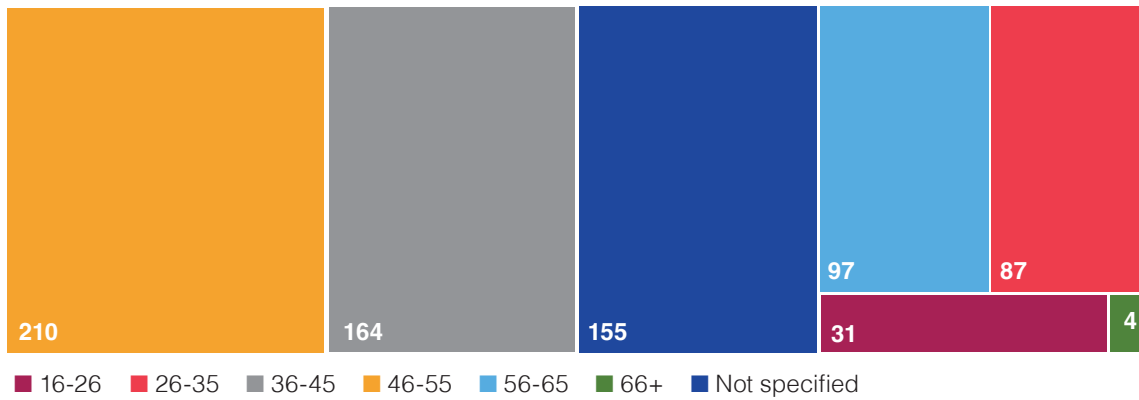
NHS finance staff ethnicity by region

Ethnicity	East of England	London	Midlands	North East and Yorkshire	North West	South East	South West	Total
White	80%	42%	77%	90%	83%	78%	90%	77%
Asian	9%	30%	16%	6%	11%	11%	3%	13%
Black	7%	18%	4%	2%	3%	5%	3%	6%
Chinese	0%	1%	0%	1%	1%	1%	1%	1%
Mixed/multiple ethnic groups	2%	5%	1%	1%	1%	3%	2%	2%
Any other ethnic group	1%	2%	1%	1%	1%	2%	1%	1%
Total headcount for those with disclosed ethnicity	1,327	2,468	3,068	2,665	2,891	1,712	1,545	15,676
Did not disclose ethnicity (headcount)	113	129	85	78	162	89	150	806
Did not disclose ethnicity (% of all headcount)	8%	5%	3%	3%	5%	5%	9%	5%
Total headcount	1,440	2,597	3,153	2,743	3,053	1,801	1,695	16,482

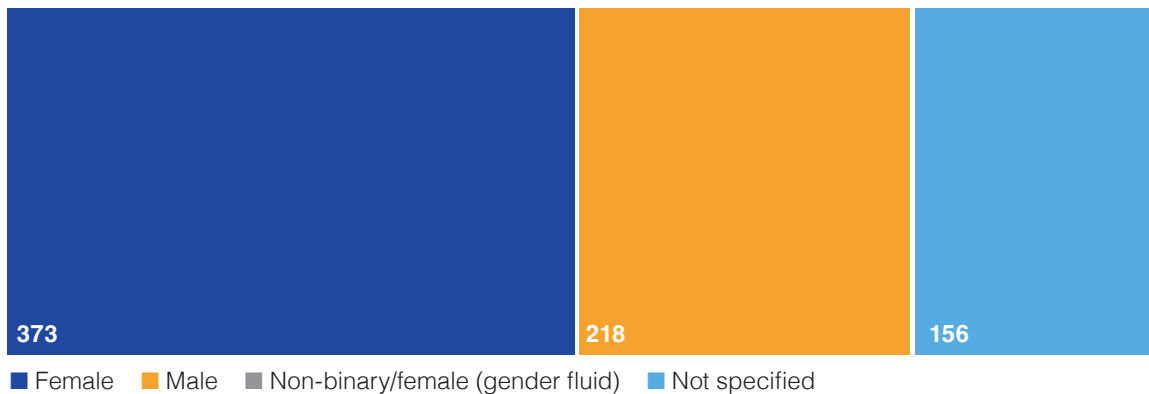
Appendix 6

NHS finance staff attitude survey respondents

Number of respondents by age



Number of respondents by gender



One individual responded as non-binary/female (gender fluid)

Number of respondents by ethnicity



Number of respondents identifying as having a disability





About the HFMA

The Healthcare Financial Management Association (HFMA) is the professional body for finance staff in healthcare. For over 70 years, it has provided independent and objective advice to its members and the wider healthcare community. It is a charitable organisation that promotes best practice and innovation in financial management and governance across the UK health economy through its local and national networks.

The association also analyses and responds to national policy and aims to exert influence in shaping the wider healthcare agenda. It has particular interest in promoting the highest professional standards in financial management and governance and is keen to work with other organisations to promote approaches that really are 'fit for purpose' and effective.

The HFMA offers a range of qualifications in healthcare business and finance at undergraduate and postgraduate level and can provide a route to an MBA in healthcare finance. The qualifications are delivered through HFMA's Academy which was launched in 2017 and has already established strong learner and alumni networks.

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