



# The NHS finance function in 2019: 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) 2019 finance staff census (covering all NHS finance staff in England) and the results of the HFMA's staff attitudes survey, from a sample of NHS finance staff (England only).

Since 2009, the HFMA has collaborated with SDN and its predecessor, the NHS Finance Skills Development Network (FSD), to produce biennial reports analysing 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 across summer and autumn 2019, covers the number of finance staff in post at the end of June 2019. All NHS trusts and clinical commissioning groups (CCGs) completed the return in 2019. A few organisations did not supply information in 2017. In these cases, staff numbers from 2015 were used to enable comparisons to be made between 2019 and 2017. This does not distort the overall figures used and allows for comparisons to be made. The staff attitudes survey was collected in November 2019, with a response rate of 639 staff, a small increase on 2017.

Since the last census in 2017, NHS England and NHS Improvement (NHSE&I) have come together as a single organisation and there have been local mergers, particularly of CCGs. From 2017 to 2019, commissioning organisations have reduced by 17 to 206 (191 are CCGs). Providers have reduced by six to 226 in 2019.

NHS finance staff numbers have remained fairly stable overall, with an increase from 16,443 in 2017 to 16,788 in 2019 (up 2%).

The number of finance staff working in providers and commissioners has reduced slightly from 15,114 to 15,035. Overall there has been a decrease of 53 finance staff in commissioning (CCGs, commissioning support units [CSUs] and specialised commissioning). The main movement has been a reduction of 158 CSU staff and an increase of 119 CCG staff. In provider organisations the total number of finance staff fell by 26. The numbers of finance staff at acute trusts and community trusts fell by 41 and 19 respectively. The finance staff headcount at ambulance trusts and mental health trusts increased by six and 28 respectively.

The census shows that finance staff are highly qualified. Some 43% of staff are CCAB/CIMA<sup>1</sup> qualified or studying and 16% have other relevant qualifications or are studying for them. These figures are similar to those in 2017.

## Box 1: How we collected the data

The NHS finance function census is the result of collaboration between the HFMA, Future-Focused Finance 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. The 2019 census is the sixth. It is not a mandatory collection, but the core value of the census comes from its comprehensive coverage.

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 has improved very slightly since 2017 – 62% of finance staff are female (61% in 2017) but only 29% of directors are women (28% in 2017).

The ethnicity data also shows a large imbalance still exists. As a proportion of those whose ethnicity was provided by organisations, the NHS finance function is 75% white British (78% in 2017), with 92% of finance directors (94% in 2017) white British. In London, 36% (44% in 2017) of staff identify as white British, although 74% of finance directors are white British (83% in 2017).

The majority of NHS finance staff (57%) are aged 35 to 54. At finance director level, 23% are aged 55 and above.

From our survey of finance staff attitudes, job satisfaction levels are at a mean of 6.9/10, reversing a downward trend since 2013 (6.5/10 in 2017). The main motivators for working in NHS finance, as in previous years, are public sector values and a wish to improve patient care. Some 71% of respondents think NHS finance careers offer sufficient opportunities for development. The respondents feel well valued by their line managers and fairly well valued by their boards and clinicians, but over a third do not feel valued by national government, the public or patients. This is likely to have changed post-Covid-19.

The survey also found 70% of respondents frequently worked in excess of their contracted hours, including 21% who always work additional hours. Some 62% of respondents found working in NHS finance more stressful now than they did in 2017, and 27% felt it was the same.

Finance staff carry out a wide range of roles with 55% working in financial management. When asked what size the finance function would be in 2022/23, 45% of respondents thought it would be smaller with the main drivers for change being greater system working, improved technology and the continued need to make efficiency savings. Many respondents also expected the traditional role of the NHS finance professional to shift from supporting transactions to providing strategic decision-making support.

<sup>1</sup> The main accountancy qualifications held by NHS finance staff are those offered by 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 and ethnicity. **Table 1** shows some of the key trends since the first census in 2009.

The number of finance staff working in provider organisations increased from 2009 to 2017 and remains at a similar level in 2019, while the number of providers has varied over time, peaking in 2011 at 251 and reducing to 226 in 2019.

The overall number of finance staff working in commissioner organisations has reduced since 2009. The number of commissioner organisations increased as primary care trusts (PCTs) and strategic health authorities (SHAs) made way for CCGs in 2013, and reduced in 2019 as an increasing number of CCGs merged.

Both the numbers of NHS finance staff who are qualified and studying for a CCAB or equivalent qualification and the proportion in the Agenda for Change band 7 and above have increased since 2009.

The number of women working in NHS finance remains consistent, while the number of female directors has increased from 21% in 2009 to 29% in 2019.

Overall, since ethnicity information was collected in 2015, more than three quarters of NHS finance staff and over 90% of directors have been from white British backgrounds.

**Table 1:** Key trends in census data 2009 to 2019

	2009	2011	2013	2015	2017	2019
Number of provider organisations	240	251	246	240	232	226
Number of commissioner organisations	162	165	230	217	223	206
<b>Total number of provider and commissioner organisations</b>	402	416	476	457	455	432
Finance staff headcount: providers	11,263	12,205	12,164	12,466	12,571	12,545
Finance staff headcount: commissioners*	4,488	3,465	2,245	2,522	2,543	2,490
<b>Total headcount for providers and commissioners</b>	15,751	15,670	14,409	14,988	15,114	15,035
<b>% finance staff band 7+</b>	34%	36%	39%	41%	42%	42%
<b>% qualified or studying CCAB or equivalent</b>	39%	41%	43%	44%	45%	43%
<b>% women</b>	63%	64%	62%	62%	61%	62%
<b>% women at director level</b>	21%	23%	27%	26%	28%	29%
<b>% white British**</b>	not collected	not collected	not collected	81%	78%	75%
<b>% white British directors**</b>	not collected	not collected	not collected	95%	94%	92%

\* For 2009 and 2011, this is PCTs and SHAs; from 2013, this includes CCGs, CSUs and specialised commissioning

\*\* This is based on white British finance staff as a % of those for which organisations have chosen to disclose their ethnicity. The following % of finance staff for whose ethnicity was not disclosed by their organisations is: 10% all finance staff and 7% directors in 2015, 11% all finance staff and 9% directors in 2017 and 6% for all finance staff and 4% directors in 2019

## NHS finance staff numbers by organisation

### Number of NHS organisations

The census counted the number of finance staff in post and the number of organisations at the end of June 2019. In total, 507 organisations completed the census, compared with 510 in 2017. Of the 463 core NHS organisations in existence at June 2019, 462 completed the survey – one CSU did not complete its submission.

In 2017, 29 core NHS organisations did not provide data, so we used their 2015 returns in the 2017 figures in order not to distort the overall picture. It is important to recognise the difficulty in ensuring a like-for-like comparison as organisations change and the number submitting varies, particularly for non-core organisations.

As shown in **Table 2**, since 2017 there has been a reduction in the number of commissioners and providers. The reduction is mainly as a result of mergers, with provider organisations reducing by six and commissioner organisations reducing by 17. More mergers have taken place since June 2019.

As well as the mergers of provider and commissioner organisations since the last census, NHS England and NHS Improvement have come together as a single organisation with

combined regions. The regions have increased in number from four to seven. NHSE&I are included in core NHS organisations for both the 2019 figure and 2017 comparator.

The separate number of submissions has increased from 23 in 2017 to 30 in 2019 due to structural changes. This represents 100% NHS finance staff at NHS England and NHS Improvement in both years.

The list of non-core NHS organisations is not exhaustive and represents the main 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 an increase in the number of organisations in existence. In 2019, the increase largely reflects new submissions from the Department of Health and Social Care, social enterprises and nine subsidiary companies providing services such as facilities and fleet management.

Further detail of the changes in organisation numbers is included at **Appendix 1**.

**Table 2:** Census response by organisation type

	Number of organisations, 2019	Number of organisations, 2017	Change in number 2017 to 2019
Provider organisations	226	232	-6
Commissioning organisations	206	223	-17
NHS England and NHS Improvement	30	23	+7
Non-core NHS organisations	45	32	+13
<b>Total</b>	<b>507</b>	<b>510</b>	<b>-3</b>

See **Appendix 1** for a full analysis

### Staff in post

**Chart 1** shows the change in finance staff headcount numbers in each sector over the past two years. Overall there is a small reduction in headcount at core NHS organisations, primarily reflecting a reduction of 158 CSU staff and an increase of 119 CCG staff. This may represent a move of CCG staff doing work previously undertaken by CSUs. Specialised commissioning has also seen a small reduction of 41 staff in post.

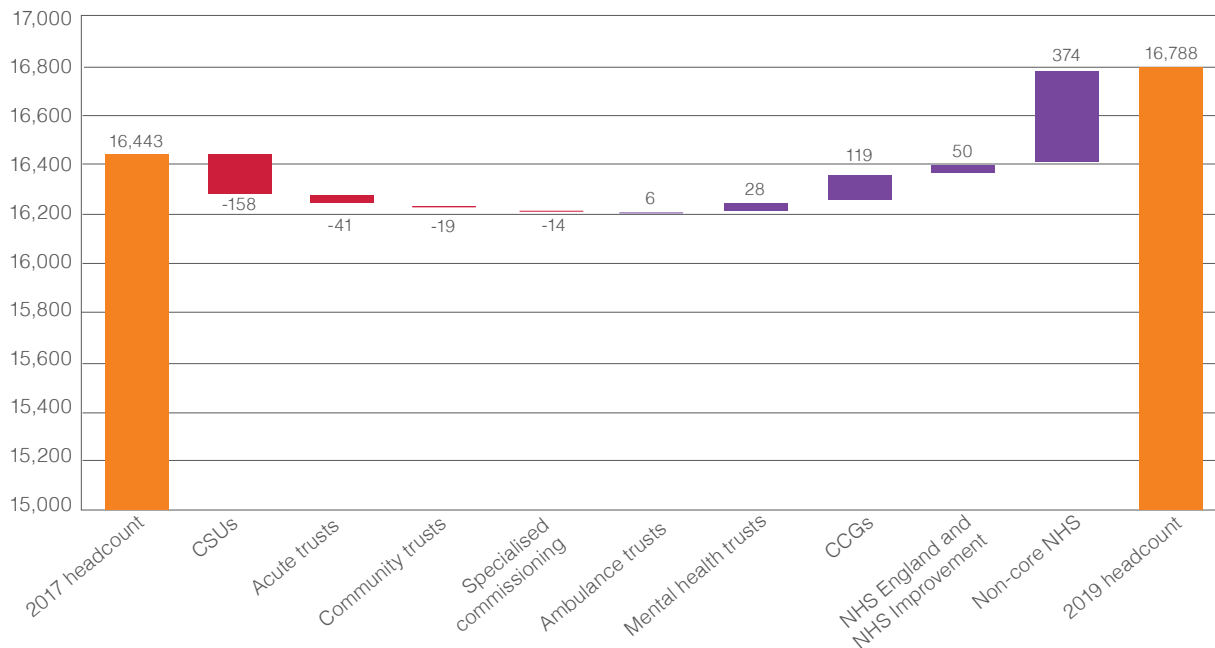
The movement in staff at core organisations also includes an overall decrease in headcount of staff numbers at provider organisations from 2017 to 2019, primarily reflecting a reduction of 60 staff at acute and community trusts and an increase of 34 staff across mental health and ambulance trusts.

Also included in core organisations is an increase of 50 staff at NHSE&I. **Table 3** breaks down the change in staff numbers as the two organisations came together.

**Chart 1** also shows an increase in headcount at non-core NHS organisations of 374. As noted earlier, there was an increase in the overall number of non-core organisations making submissions in 2019. As the number of submissions does vary each year for non-core NHS organisations, this does not necessarily reflect a true increase in headcount.

**Appendix 2** provides further detail of non-core headcount.

**Chart 1:** Change in finance staff numbers between 2017 and 2019



See **Appendix 2** for a full analysis

**Table 3:** NHS England and NHS Improvement finance staff headcount 2017 and 2019

Organisation type	2019 staff in post headcount	2017 staff in post headcount	Change in headcount	% change in headcount
NHS England – national	224	127	97	76%
NHS England – regional offices	229	86	143	166%
NHS England – area teams	-	251	-251	-100%
NHS Improvement	202	141	61	43%
<b>Total NHS England and NHS Improvement</b>	<b>655</b>	<b>605</b>	<b>50</b>	<b>8%</b>

**Table 4** shows staff numbers by region, reflecting the reorganisation from four to seven regions since 2017. It shows that sizes vary across England, ranging from 3,242 staff in the North West to 1,365 staff in the East of England.

All regions place some reliance on agency staff to cover vacancies, ranging from 0.6% in London to 1.7% in the East of England. Overall, there has been a reduction in the use of agency staff to cover vacancies, from 2.9% (470 staff) in 2017 to 1.1% (184 staff) in 2019.

In 2019, organisations also provided details of the number of staff seconded to sustainability and transformation partnerships (STPs) or integrated care systems (ICSs). These are not statutory bodies and therefore did not complete the census. The size of STPs varies across the country, both in terms of population and number of organisations within it. Many NHS finance staff are likely to contribute time to STPs and ICSs.

The census shows that 42 NHS finance staff across the country spend more than 50% of their time seconded to them. These staff come from providers (16), CCGs (23) and NHSE&I (3), with the majority at a senior level – 10 directors and 30 staff at band 7 to very senior manager (VSM).

#### Whole-time equivalent and vacancy levels

**Table 5** shows the whole-time equivalent (WTE) data, rather than headcount, for each region. The WTE numbers differ from headcount, reflecting part-time working arrangements. Based on WTE, there has been a 2% overall increase in staffing levels (from 15,403 WTE to 15,724 WTE) since 2017, in line with the 2% increase in headcount (from 16,443 to 16,788). **Chart 2** overleaf shows the vacancy data by organisation.

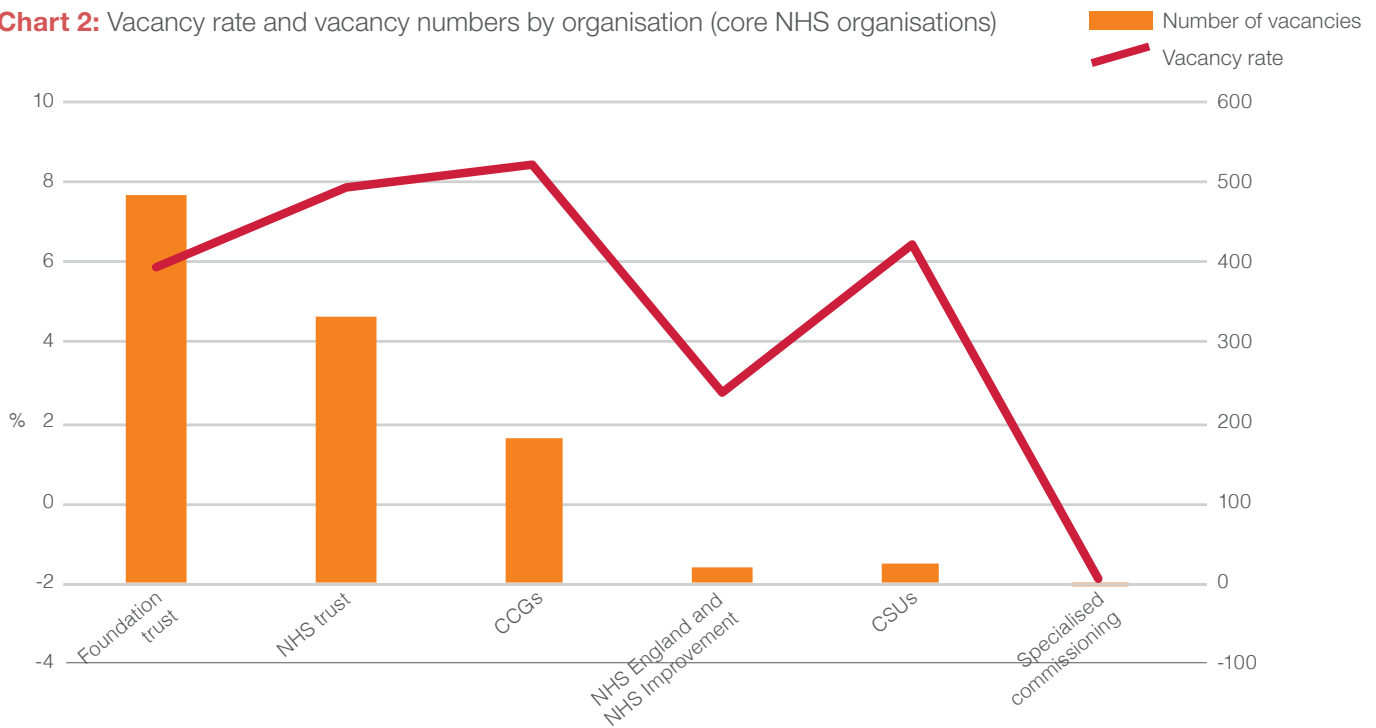
**Table 4:** Headcount data by region

Region	Headcount	Includes: agency staff covering vacancies
East of England	1,365	24
London	2,872	17
Midlands	2,945	26
North East and Yorkshire	2,867	31
North West	3,242	49
South East	1,958	20
South West	1,539	17
<b>Total</b>	<b>16,788</b>	<b>184</b>

**Table 5:** Whole-time equivalent by region

Region	Establishment WTE, 2019	Staff in post WTE, 2019	Vacancies	Vacancy rate
East of England	1,395	1,283	112	8%
London	2,946	2,709	237	8%
Midlands	2,998	2,767	230	8%
North East and Yorkshire	2,822	2,671	151	5%
North West	3,212	3,040	172	5%
South East	1,966	1,828	138	7%
South West	1,518	1,426	92	6%
<b>Total</b>	<b>16,857</b>	<b>15,724</b>	<b>1,132</b>	<b>7%</b>

**Chart 2:** 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 (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.

**Table 6** shows that the average number of staff working for provider organisations and CCGs is largely in line with 2017. The average number of staff working at a CCG is 11, compared with nine in 2017. For provider organisations, the average number of staff ranges from 66 at acute trusts to 25 at community trusts.

**Table 7** provides additional detail by separating trusts according to annual turnover. As you would expect, the

average number of finance staff in all types of provider organisations increases as turnover increases. CCGs have increased their finance staff by 119 (6%) from 1,931 in 2017 to 2,050 in 2019 (following an increase of 227 from 2015 to 2017).

As set out in **Table 8**, the average staff in post per CCG in 2019 ranges from seven in London to 20 in the South West. The average number of CCG NHS finance staff in post per £bn of allocation ranges from 17 in London to 40 in the North West.

The larger average for the North West reflects the inclusion of council finance staff in the figures for Tameside and Glossop CCG due to their integrated arrangements with the council.

**Table 6:** Average headcount for providers and CCGs

	Average staff, 2019	Average staff, 2017	Change in average staff 2017 to 2019
Acute trusts	66	64	2
Mental health trusts	40	40	0
Community trusts	25	25	0
Ambulance trusts	29	28	1
CCGs	11	9	2

See **Appendix 3** for a full analysis



**Table 7:** Providers analysed by organisation type and number

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 - <£100m	2	38	19	3	45	15	4	71	18	0	0	0
£100m - <£200m	15	431	29	20	631	32	8	176	22	1	23	23
£200m - <£300m	28	1,278	46	14	529	38	4	151	38	6	170	28
£300m - <£400m	51	2,918	57	13	820	63	0	0	0	3	94	31
£500m+	50	5,092	102	1	62	62	0	0	0	0	0	0

Note: This table shows 223 providers compared with 226 total providers reflecting two submissions made on a combined basis covering five provider trusts. Staff numbers exclude those who spend more than 50% of their time seconded to an STP

**Table 8:** Average headcount for CCGs

2019 Region	CCG staff in post 2019	Average staff in post per CCG 2019	Average CCG staff in post per £bn allocation 2019
East of England	252	13	26
London	226	7	17
Midlands	363	10	23
North East and Yorkshire	272	9	20
North West	479	16	40
South East	255	8	21
South West	180	20	21

Note: Staff numbers in this table exclude those who spend more than 50% of their time seconded to an STP

### Shared and outsourced services

Sharing and outsourcing of financial services continues, particularly in the commissioning sector. Only 1% of CCGs (2% in 2017) and 22% of provider trusts (19% in 2017) reported that none of their financial services were outsourced.

For provider trusts, the most frequently outsourced service is internal audit, with 74% of all providers outsourcing it, followed by payroll (62%), accounts payable (48%) and accounts receivable (47%).

For internal audit and payroll, this is a similar level compared with 2017. However, accounts payable and accounts receivable have increased by seven percentage points and six percentage points respectively.

Some 41% of all provider trusts reported outsourcing all of these functions, compared with 35% in 2017. Other services that provider trusts are outsourcing include procurement, VAT advisory, systems accounting, counter fraud and pensions. The shared service providers used are a mix of local shared service organisations, private sector providers and NHS Shared Business Services.

Several CCGs are sharing chief finance officers (CFOs) and finance teams, and many submitted a combined census return. This joint working by CCGs was in some cases a precursor to mergers that have taken place since the census was completed.

## NHS finance staff by pay band, role and qualification

### NHS finance staff by pay band

The census data also covers staffing by pay band. **Chart 3** shows the proportion of staff in each pay band groupings in each region.

As in previous years, London has the largest proportion of senior staff. Some 51% of London's finance staff are paid at grade 7 up to VSM (an increase from 49% in 2017 and 47% in 2015), and only 19% in bands 1 to 4 (21% in 2017). The East of England and South East also have a greater proportion than the national average of 39% of finance staff paid at grade 7 to VSM.

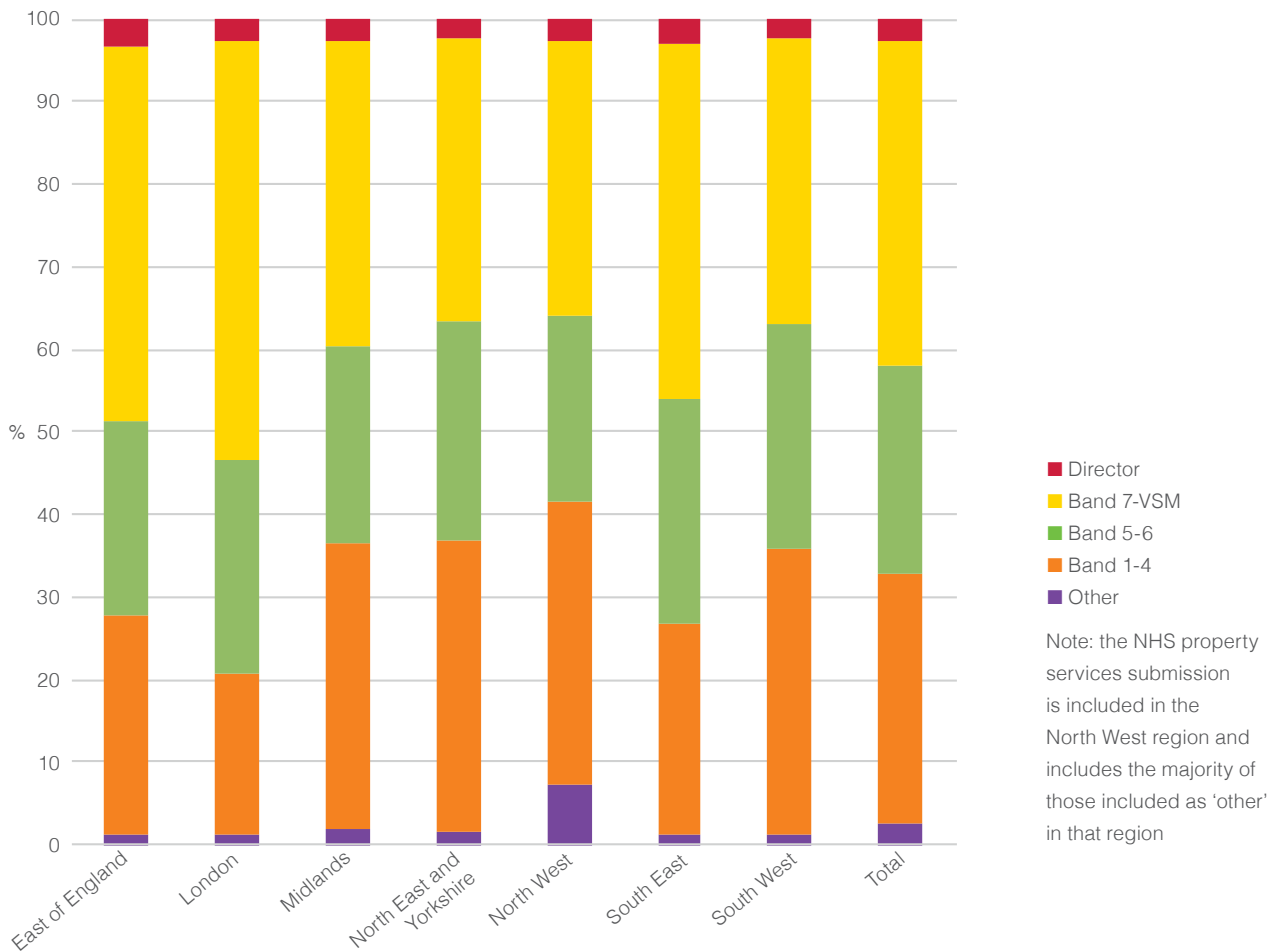
There are 452 directors in NHS finance across the country (3% of NHS finance staff) and 437 of these directors are from core NHS organisations. Of these, 274 directors work within 226 provider organisations and 127 directors work within CCGs. And 79% of all directors are on the board (358).

**Chart 4** provides a similar analysis of the percentage of finance staff in each broad pay band, but analysed by type of organisation. At the left-hand side are the organisations with the highest proportion of staff in the band 7 to VSM grouping.

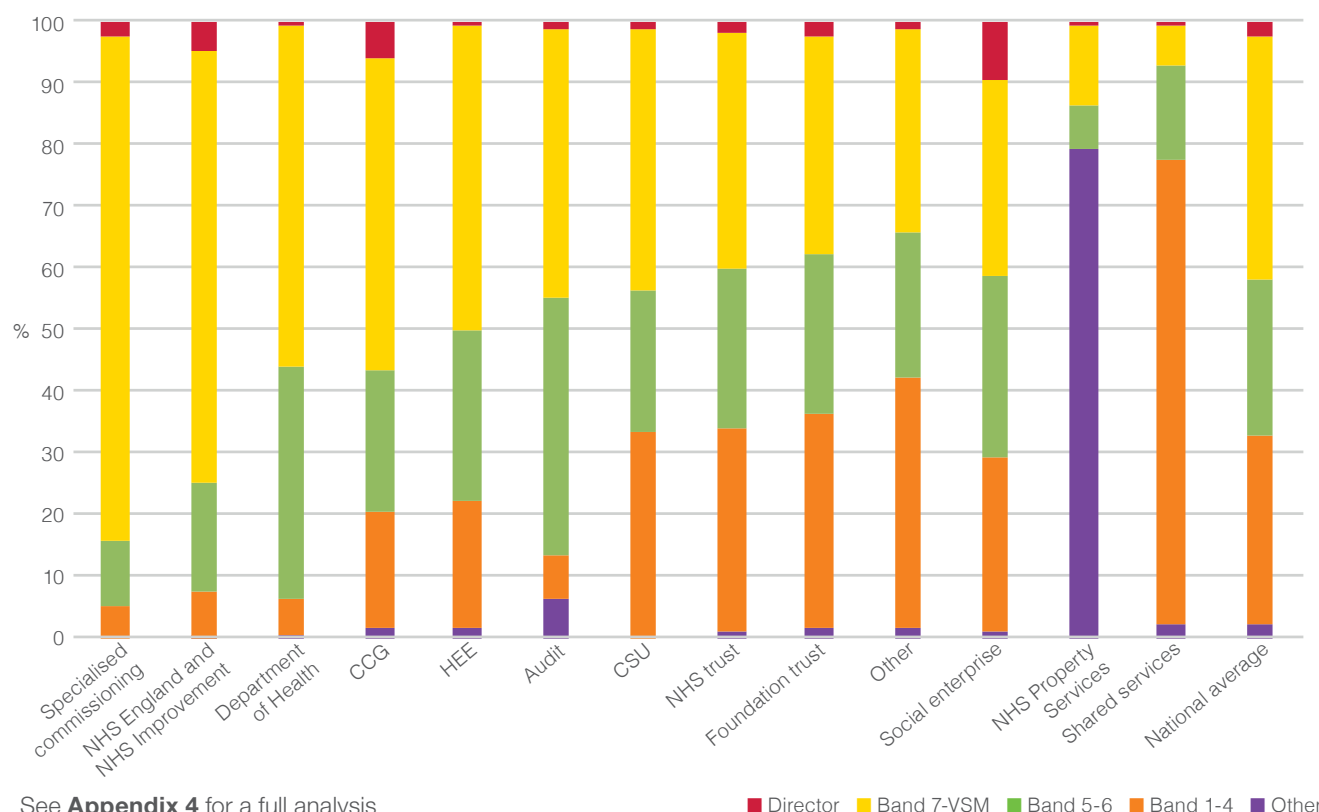
As is to be expected, the smaller, more specialised organisations on the left of the chart are the ones with the largest proportion of senior staff, whereas the largest organisations (NHS trusts and NHS foundation trusts) have a much smaller proportion of senior staff. Specialised commissioning has the greatest proportion (82%) compared with shared services, which has the lowest proportion (7%).

CCGs have 51% of staff in the band 7 to VSM compared with 36% at providers. The overall national figures are very similar to those in 2017. Looking at the immediate pipeline for finance directors or deputies, 8% of staff at CCGs are band 8d-VSM and 4% at providers are band 8d-VSM.

**Chart 3:** NHS finance staff pay bands by region



**Chart 4:** NHS finance staff pay bands by organisation type



See **Appendix 4** for a full analysis

**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.

**Table 9** shows the functions that finance staff work in, analysed by type of organisation. Nationally, the proportion in each function category is the same as in 2017. 55% of staff work in financial management (compared with 55% in 2017; 53% in 2015; and 50% in 2013). The proportion of staff working in financial management is greater in commissioning organisations and in NHSE&I.

**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.

**Table 9:** Principal functions for NHS finance staff

Organisation type	Financial management	Financial accounting	Financial services	Admin and secretarial
Provider trusts	50%	28%	20%	2%
CCGs	79%	13%	5%	3%
CSUs	59%	40%	1%	0%
Specialised commissioning	95%	5%	0%	0%
NHS England and NHS Improvement	82%	1%	13%	4%
Total non-core NHS	43%	32%	24%	1%
<b>Total organisations</b>	<b>55%</b>	<b>26%</b>	<b>17%</b>	<b>2%</b>

See **Appendix 5** for a full analysis

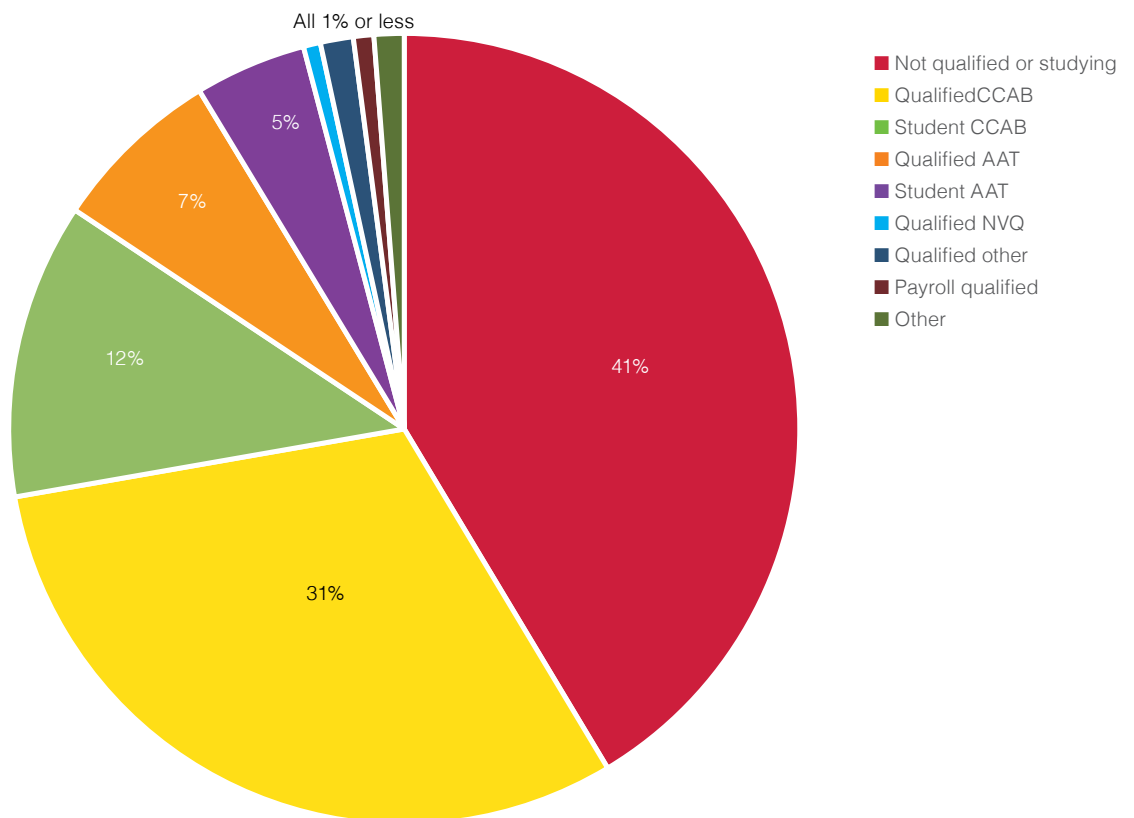
Census data shows that the majority of finance staff (59%) have, or are studying for some kind of finance qualification.

**Chart 5** shows the qualifications held by finance staff. All of the figures are very similar to those in 2017. Of the respondents, 31% are qualified with the CCAB or equivalent

body, and a further 12% are studying. Some 41% are not qualified or studying CCAB or equivalent.

Of the 7,209 CCAB or equivalent body-qualified or studying staff, 45% are CIMA; 35% are ACCA; 13% are CIPFA; and 6% are ICAEW.

**Chart 5:** Analysis of qualification type for NHS finance staff



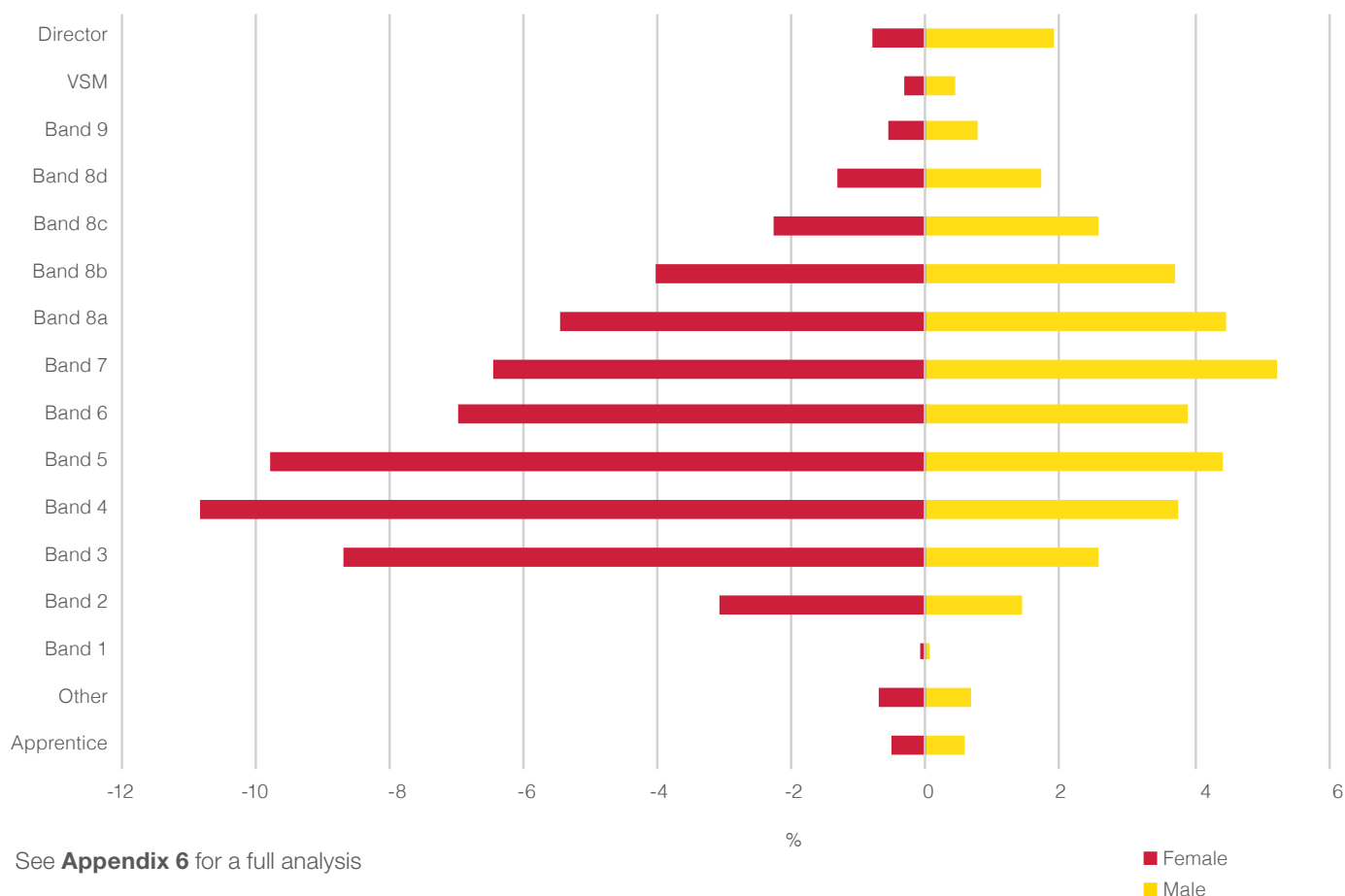
## NHS finance staff diversity

### NHS finance staff by gender

There is a continuing imbalance in the pay grades of male and female staff, as **Chart 6** shows.

Women make up 62% of the NHS finance workforce (61% in 2017), but only 29% (132) of finance directors are female. This is a slight increase on the 2017 position, when 28% (127) of finance directors were female. Two-thirds of all women working in NHS finance are at band 6 or below, in line with 2017, compared with 45% of men.

**Chart 6:** NHS finance staff by gender at each pay grade



Looking at the analysis of gender and grade across the regions, **Table 10** (and **Appendix 6**) show some variation. The proportion of male staff at director level is highest in London and the East of England (both at 78%) and lowest in the

South West (50%). At band 7 to VSM, the proportion of males is 55% in London and less than 50% in all other regions, with North West the lowest at 40%.

**Table 10:** NHS finance staff by gender at each pay grade

Region	Headcount	Male	Female	Male directors	Female directors	Male Band 7-VSM	Female Band 7-VSM
East of England	1,365	40%	60%	78%	22%	48%	52%
London	2,872	46%	54%	78%	22%	55%	45%
Midlands	2,945	36%	64%	71%	29%	49%	51%
North East and Yorkshire	2,867	36%	64%	70%	30%	46%	54%
North West	3,242	36%	64%	69%	31%	40%	60%
South East	1,958	39%	61%	72%	28%	49%	51%
South West	1,539	34%	66%	50%	50%	48%	52%
<b>Total</b>	<b>16,788</b>	<b>38%</b>	<b>62%</b>	<b>71%</b>	<b>29%</b>	<b>48%</b>	<b>52%</b>

See **Appendix 6** for a full analysis

### NHS finance staff by ethnicity

As **Chart 7** shows, there is also a continuing imbalance in the ethnicity of NHS finance staff, which increases as the pay grade increases.

Organisations did not wish to disclose the ethnicity for 6% of their finance staff (4% of directors), compared with 10% in 2017 (9% of directors).

Our figures for the ethnic make-up of the NHS finance function are based on the proportion of the function for which employers provided details. Of these staff, 75% (78% in 2017) of NHS finance staff were white British. This proportion significantly increases at director level, where 92% of directors nationally are white British (94% in 2017).<sup>2</sup>

London is an outlier – the percentage of white British staff overall (36%) and at director level (74%) is far smaller. These figures are based on the proportion of those for which the employers provided details. London organisations did not wish to disclose the ethnicity for 10% of all finance staff and 5% of directors.

According to the 2019 NHS workforce race equality standard data analysis, in the overall NHS workforce, 20% of staff working for NHS trusts and CCGs in England in 2019 were from a black and minority ethnic (BME) background<sup>3</sup>. This compares with 22% of NHS finance workforce at CCGs and 23% at provider trusts who are not from a white British background.

### NHS finance staff by gender and ethnicity

In 2019, data was collected to enable an analysis of NHS finance staff by gender and ethnicity at each pay grade.

**Chart 8** shows the gender and ethnicity breakdown for all staff within the NHS finance function and **Chart 9** shows this for those at band 8d and above. While 62% of the total NHS finance workforce are women, 62% of those band 8d and above are men.

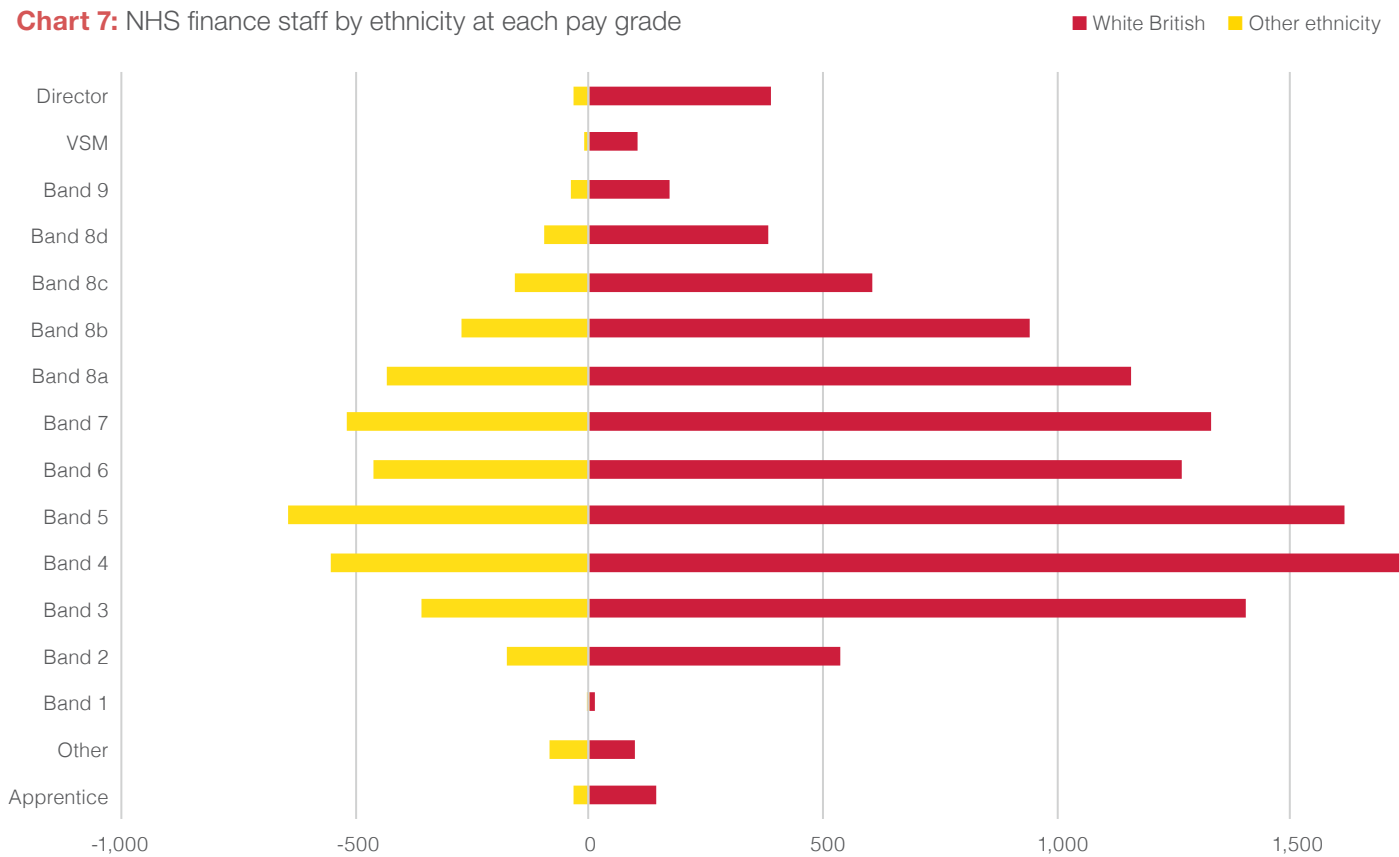
Practical actions that can be made a difference to drive positive change in the diversity of NHS finance staff are explored in the FFF/HFMA report, *Diversity and Inclusion: How you can make a difference*.<sup>4</sup>

<sup>2</sup> The ethnicity proportions published in *The Finance Function in 2017: England* were based on the proportion of all staff, including those for which the employers did not provide details. The figures have been reworked for this report to provide a comparative based on the proportion of those for which the employers provided ethnicity details.

<sup>3</sup> NHS England, *NHS workforce race equality standard – 2019 data analysis report*, February 2020

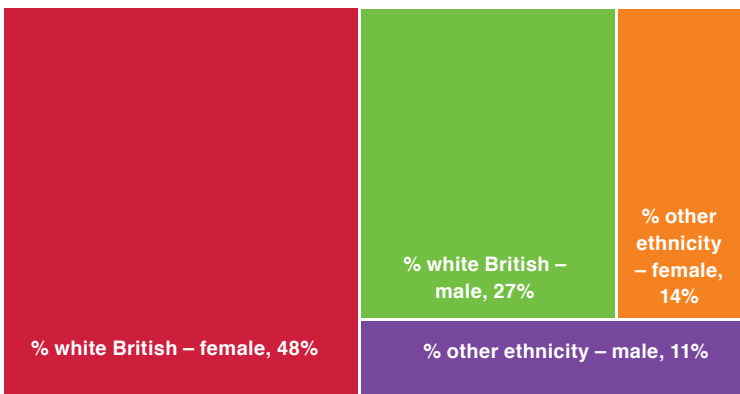
<sup>4</sup> FFF/HFMA, *Diversity and Inclusion: How you can make a difference*, November 2019

**Chart 7:** NHS finance staff by ethnicity at each pay grade

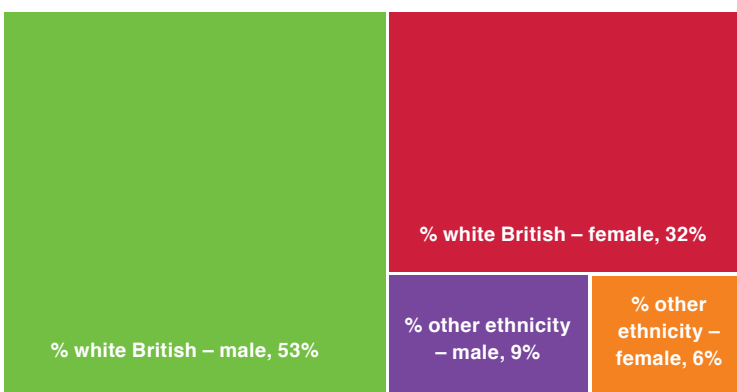


See **Appendix 7** for a full analysis

**Chart 8:** NHS finance staff by gender and ethnicity - all



**Chart 9:** NHS finance staff by gender and ethnicity – band 8d and above

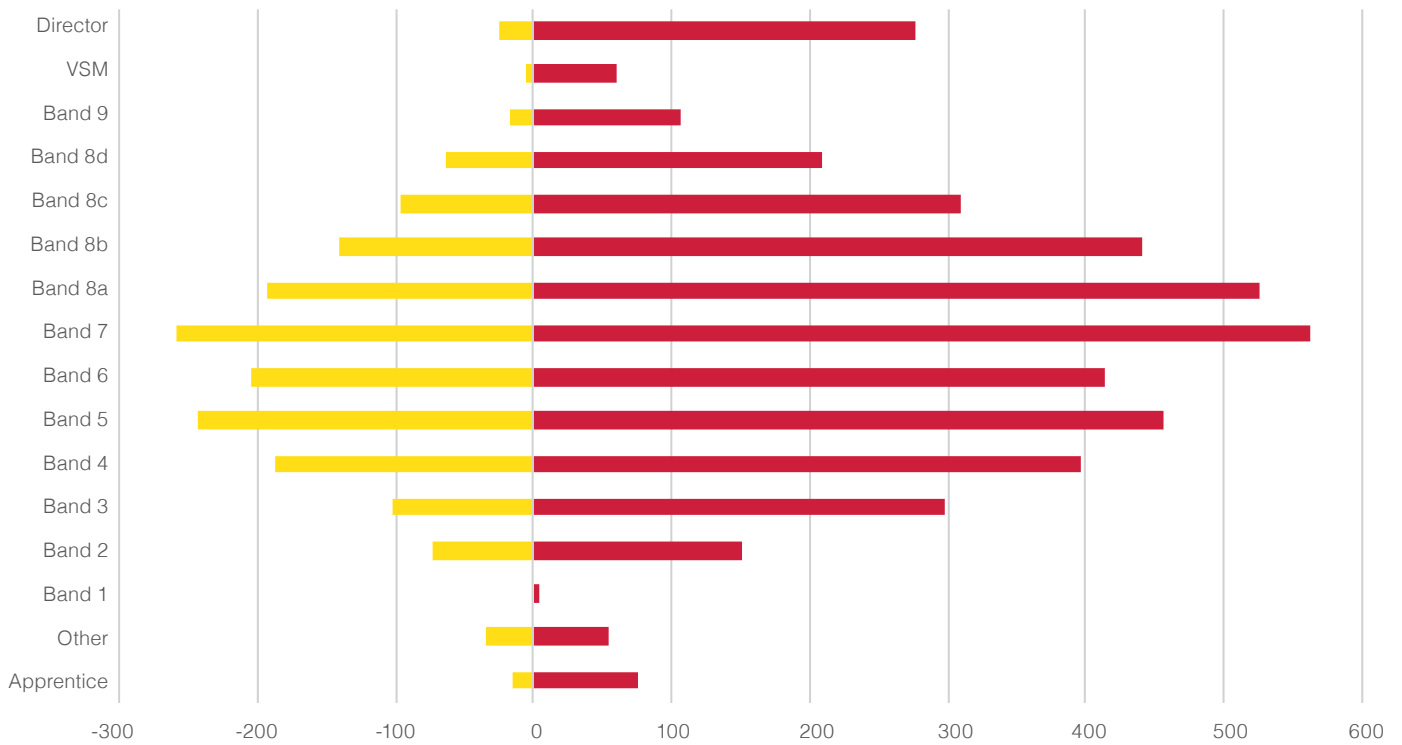


**Chart 10** and **Chart 11** provide further detail of the number of staff by grade who are white British compared with other ethnic groups for men and women respectively. These figures exclude the 6% of staff for whom organisations did not disclose their ethnicity. White British women make up the

majority of all staff in the NHS finance function (48%) and men from other ethnicities make up the smallest proportion (11%). At band 8d and above, the majority of finance staff are white men (53%). Women from other ethnicities are least represented (6%). This imbalance increases further at director level.

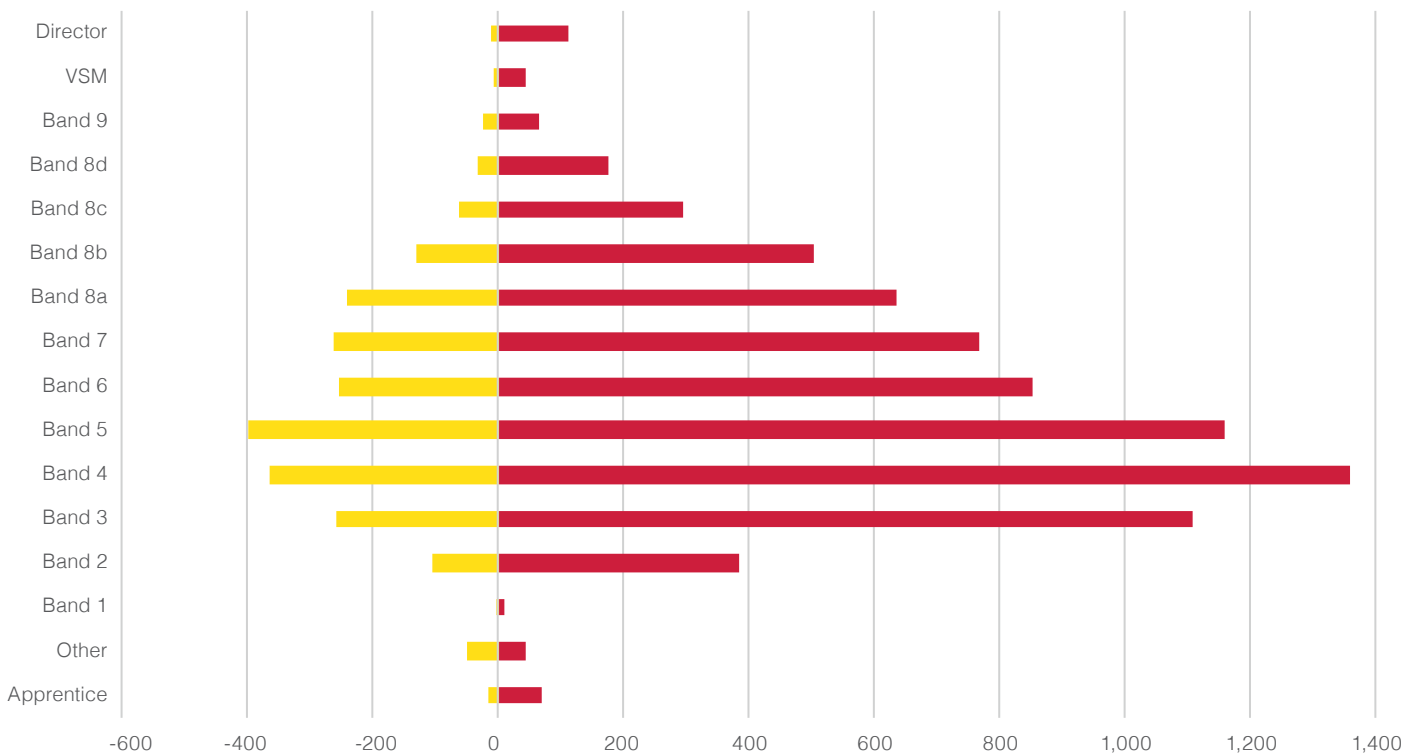
**Chart 10:** NHS finance staff by gender and ethnicity at each pay grade - men

■ White British ■ Other ethnicity



**Chart 11:** NHS finance staff by gender and ethnicity at each pay grade – women

■ White British ■ Other ethnicity



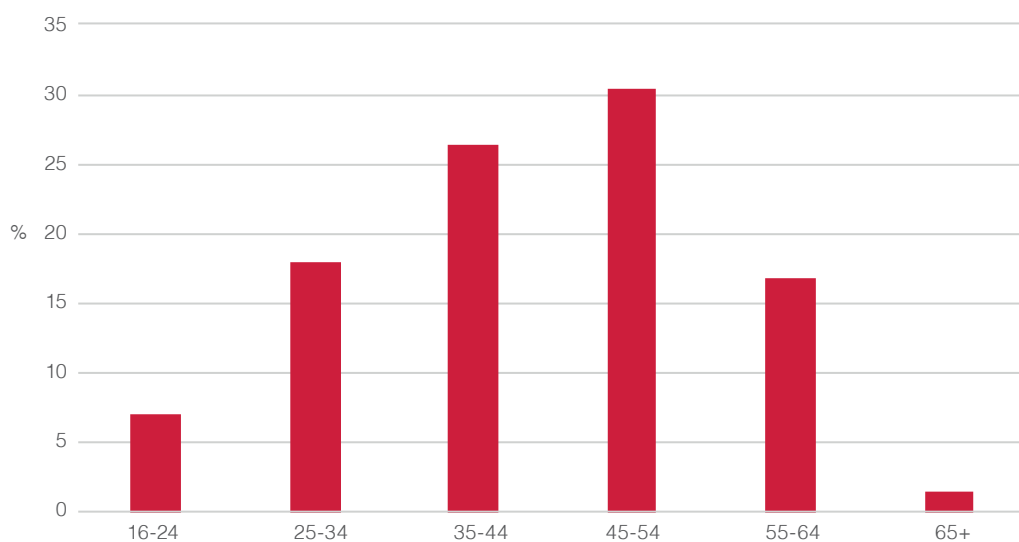


### Finance staff by age

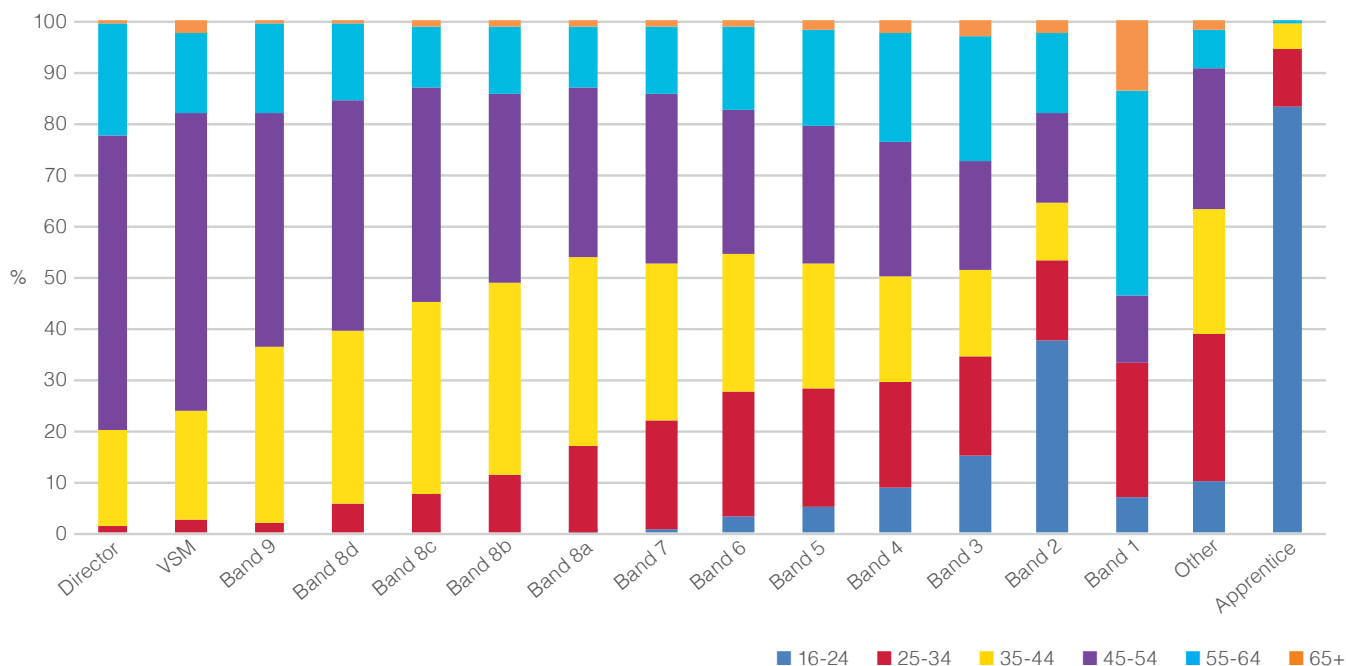
In 2019, age data was also collected for all NHS finance staff (excluding for those 42 staff who spend over 50% of their time seconded to an STP). As shown in **Chart 12**, the majority of staff (57%) are aged 35-54.

**Chart 13** 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 23% of NHS finance directors are aged 55 or older and 14% of band 7 to VSM are aged 55 or older. Some 80% of directors and 51% of band 7 to VSM are aged 45 or older.

**Chart 12:** NHS finance staff by age



**Chart 13:** NHS finance staff by age at each pay grade

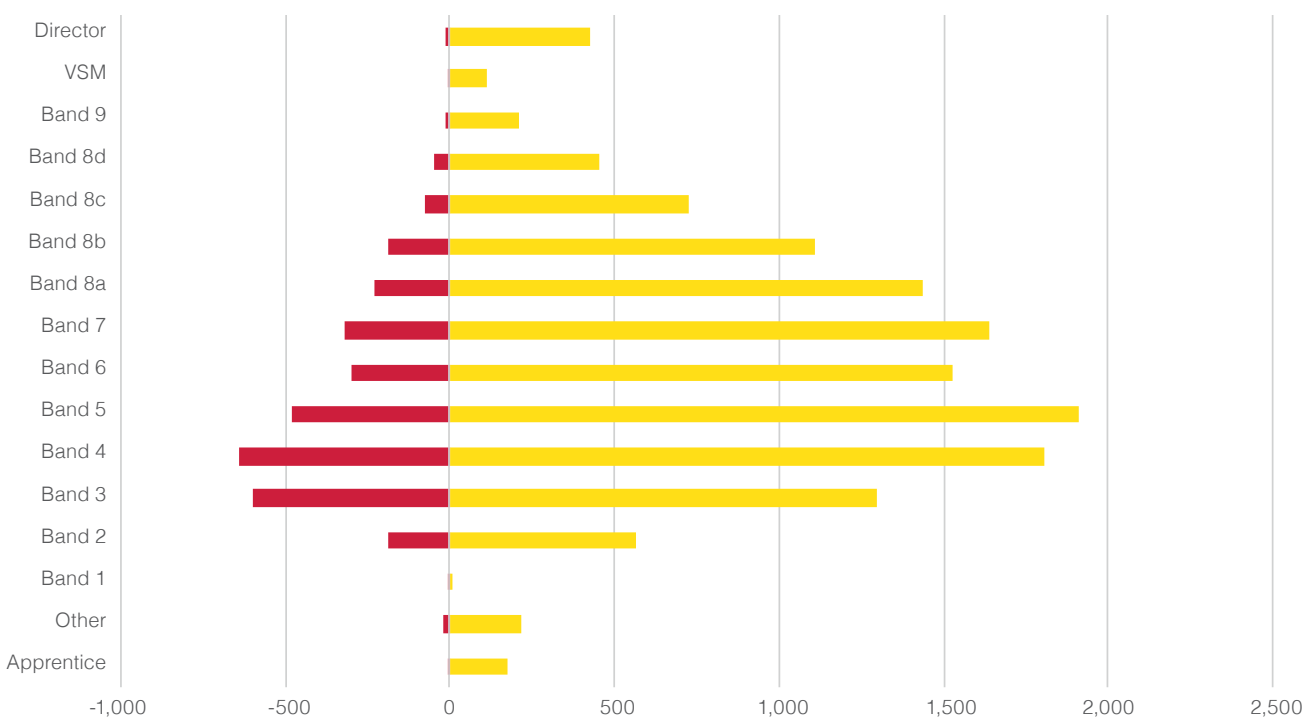


### NHS finance staff working arrangements

The working hours of NHS finance staff vary by pay grade. **Chart 14** shows that the number of staff working part-time is lower at the more senior pay grades, with 97% of directors and 87% for band 7 to VSM working full-time, reducing to 72% for bands 1 to 4. The data collected on flexible working arrangements excludes the 42 staff who spend more than 50% time seconded to an STP.

**Table 11** 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 are flexi-time and working from home, followed by compressed and staggered hours. Recognising that the 2019 census was completed before the coronavirus pandemic, we would expect there to be a marked difference in the flexible working options available and used now.

**Chart 14:** NHS finance staff working part-time and full-time at each pay grade



**Table 11:** NHS finance staff flexible working arrangements

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

See **Appendix 8** for a full analysis

# NHS finance staff attitudes survey analysis

In this section, we analyse the data from the HFMA's November 2019 survey of NHS finance staff attitudes, a separate piece of work from the staff census. Again, the analysis only covers finance staff working in the English NHS. We received 639 responses (compared with 609 in 2017 and 526 in 2015). Not everyone responded to every question, so the total figures in the tables that follow are sometimes slightly lower. This is the fourth such biennial survey, with comparisons made with previous surveys as appropriate.

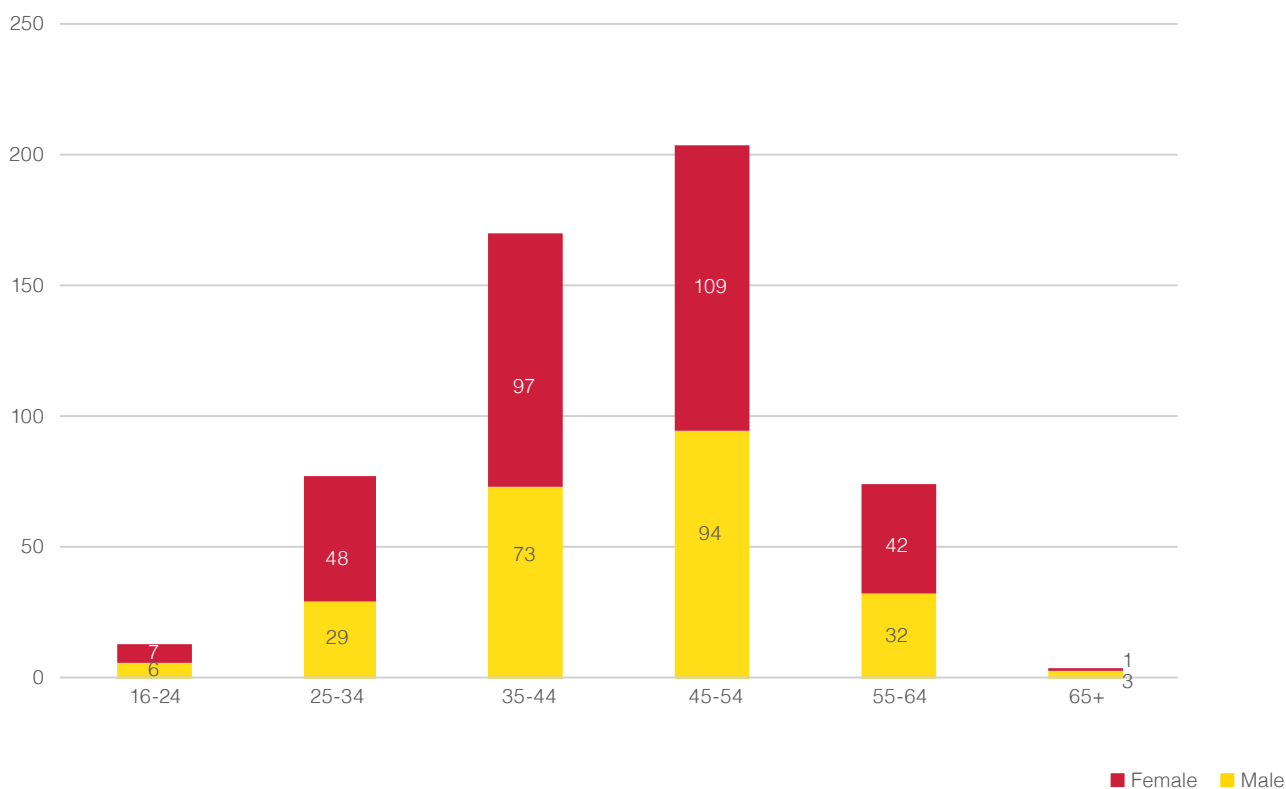
## Who responded to the survey?

### Age and gender

The majority of those responding to the survey were aged between 35 and 54. More women (56%) than men (44%) responded. As in 2017, 88% of respondents work full-time.

**Chart 15** shows responses by age and gender, where they were disclosed.

**Chart 15:** Number of respondents in each age banding split by gender



### Qualifications

**Table 12** below shows the number of respondents who are qualified or studying for a CCAB or equivalent qualification. More than 60% of CIMA and ACCA respondents qualified in 2005 or after, whereas more than 60% of respondents in other institutes qualified before 2005.

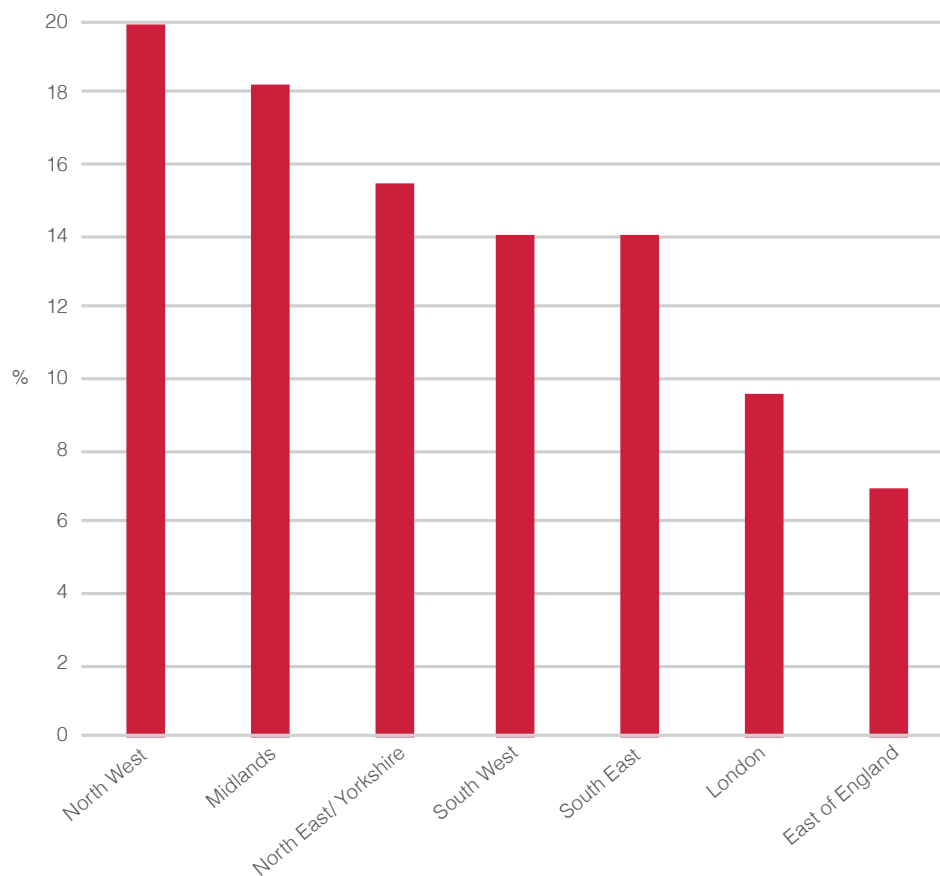
### Organisation and pay band

As shown in **Chart 16**, respondents work for organisations across England with all regions represented - ranging from 20% of respondents in the North West to 7% in the East of England.

**Table 12:** Survey respondents' qualifications

Qualifications	number of respondents qualified and studying	Percentage
CIMA	250	42%
ACCA	158	26%
CIPFA	140	23%
ICAEW/ICAS/ICAI	52	9%

**Chart 16:** Region of respondent



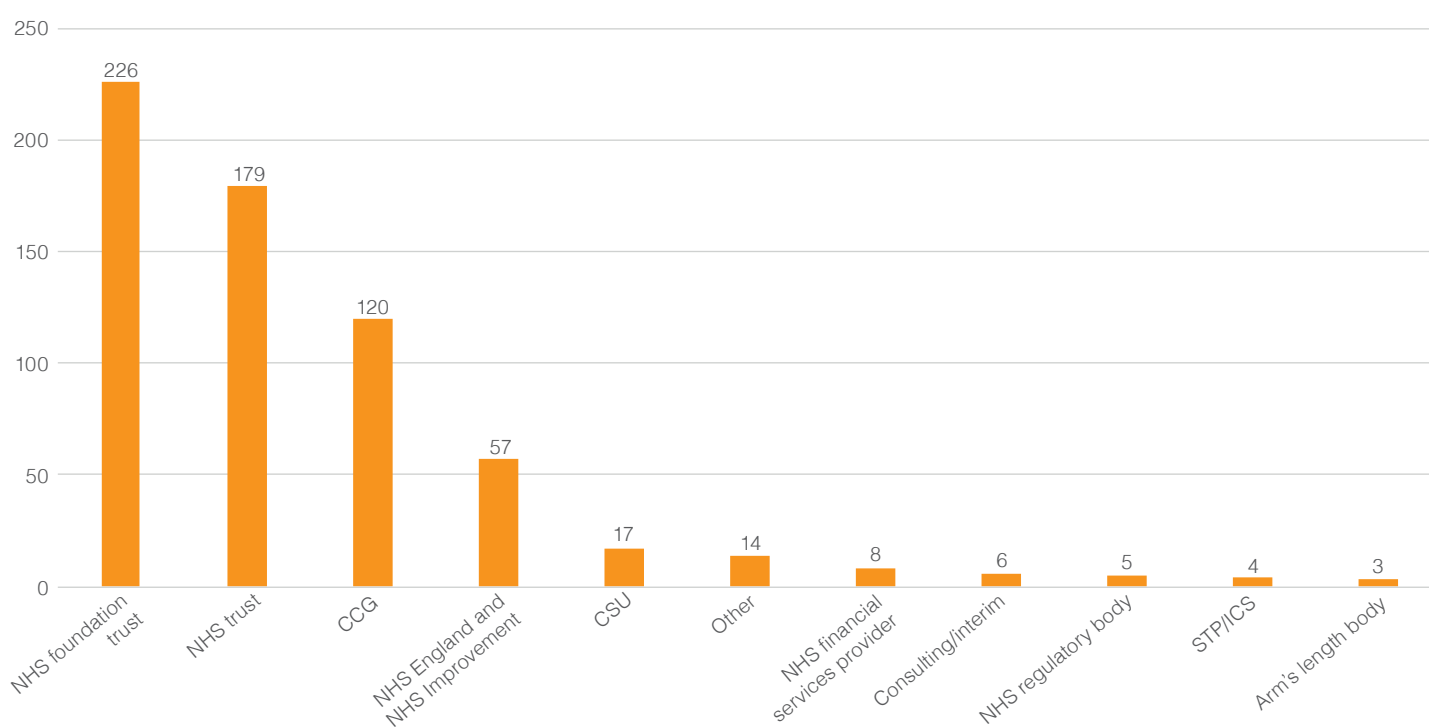
**Table 13** shows respondents by pay band, with the majority of respondents (71%) on band 8 or higher. Some 151 respondents (24%) are at finance director or deputy finance director level.

**Chart 17** shows the types of organisations that respondents work for. In line with 2017, the vast majority work for NHS foundation trusts (35%), NHS trusts (28%) or CCGs (19%).

**Table 13:** Survey respondents by pay band

Pay band	Count	Percentage
Local contract (above AfC pay range)	20	3%
Very senior managers pay framework (VSM)	53	8%
AfC9	43	7%
AfC8D	59	9%
AfC8C	83	13%
AfC8B	91	14%
AfC8A	108	17%
AfC7	77	12%
AfC6	42	7%
AfC5	31	5%
AfC4	12	2%
AfC1-3	11	2%
Did not say	9	1%
<b>Total</b>	<b>639</b>	<b>100%</b>

**Chart 17:** Responses by sector



## Career path and development

### Career path

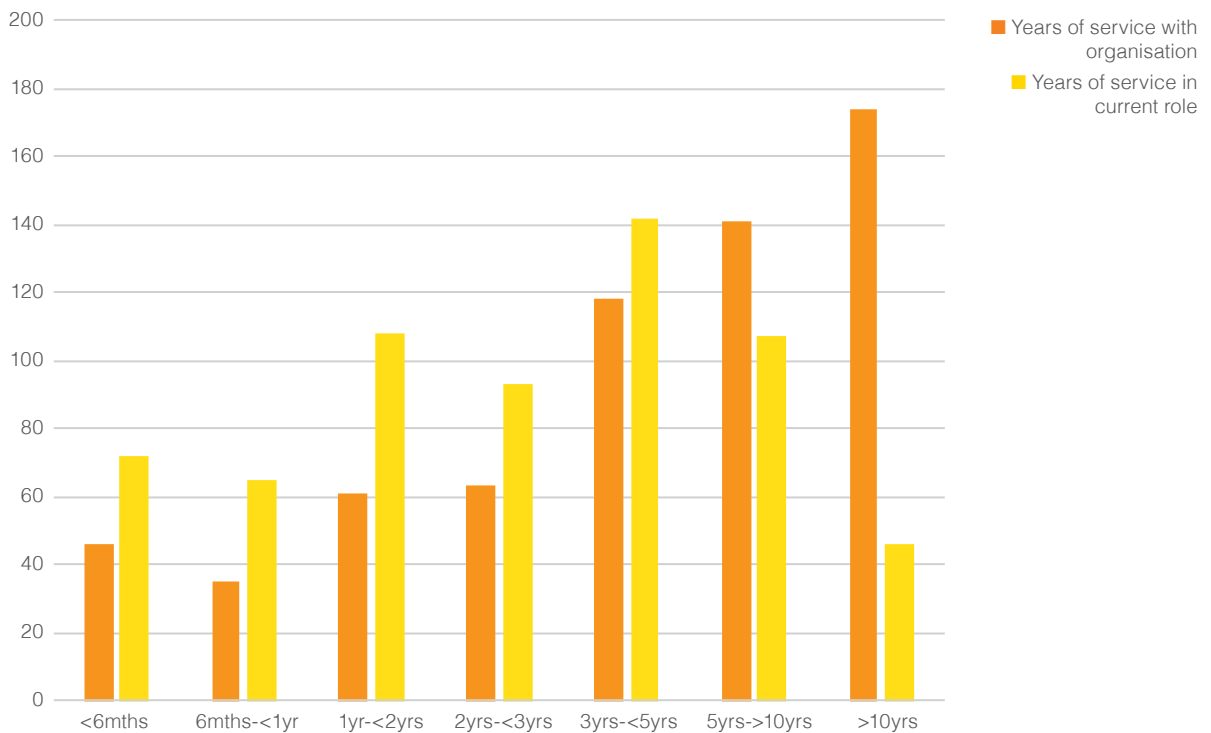
One main purpose of this survey is to understand the career paths, training and motivation of NHS finance staff. **Chart 18** looks at career paths – how long people have worked in their current role and for their current organisation. Among the respondents, 61% have been in their current role for over

two years. 27% of finance staff have been with the same organisation for more than 10 years and 49% have been with the same organisation for five years or more.

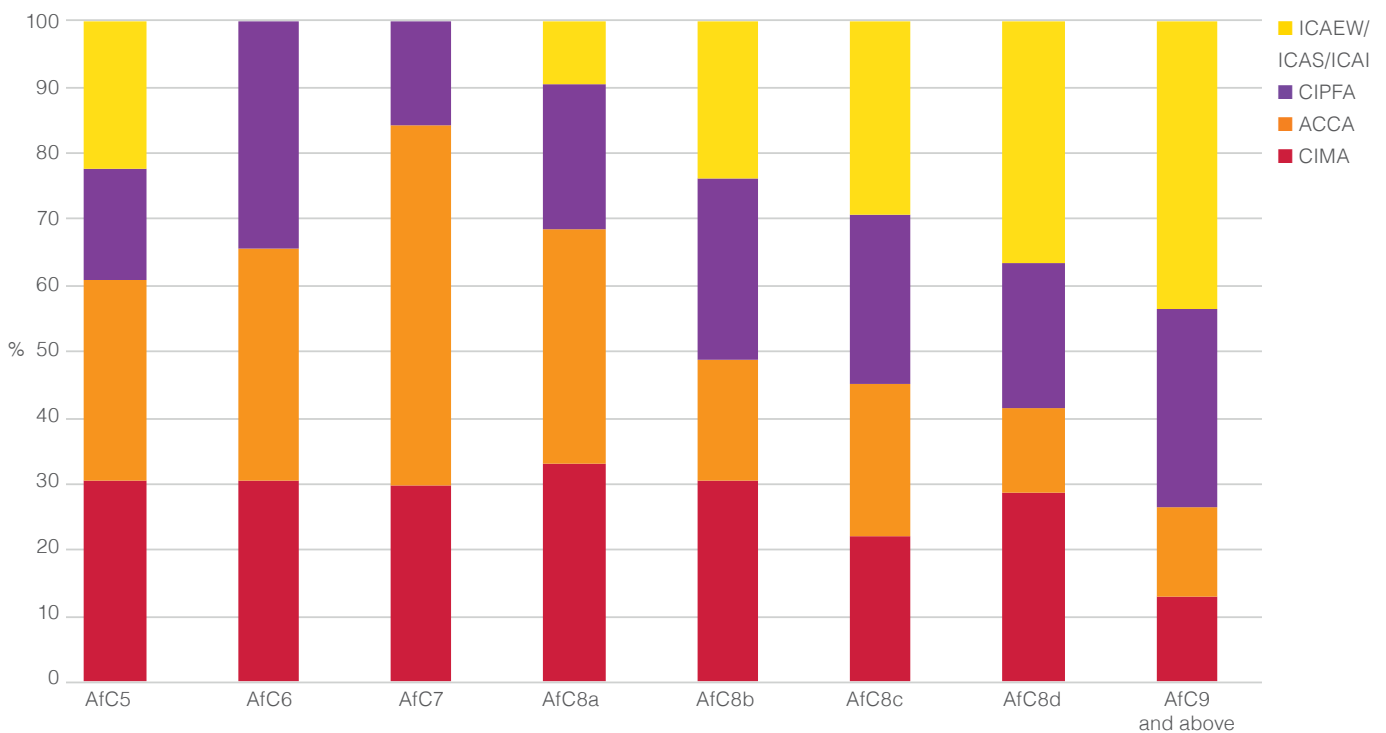
### Training

For those responding to our survey, **Chart 19** shows numbers of qualified staff by institute at each pay band. CIPFA and ICAEW members are most strongly represented at the higher levels.

**Chart 18:** Length of service with organisation and in current role



**Chart 19:** Qualifications by pay band



### Work experience

Asked about their career to date, 34% of respondents have spent their entire career in the NHS. **Table 14** shows the wide variety of non-NHS experience the other 66% of respondents have, with the highest number coming from private sector accountancy firms (16%); private sector – manufacturing/industry (15%); and private sector – services sector (15%).

### Career development

Some 71% of respondents think NHS finance offers sufficient career development opportunities for motivated individuals, and 77% feel they have been given enough opportunities in their current role. This is in line with 2017. However, several said

there was limited scope to progress within their organisations, and limited opportunities for secondments. These respondents thought they would have to change organisation, and possibly relocate, to progress their careers.

**Table 15** shows the development opportunities respondents have had in the past 12 months and the ones they would like. More than 60% had the opportunity for national or local training, including e-learning and webinars. While more than 20% of respondents would like to have the opportunity for secondments, work shadowing, action learning sets and attending national groups, these are the areas where there is the least opportunity provided.

**Table 14:** Analysis of work experience

	Percentage
Entire career spent in NHS	34
Experience from outside NHS	66
Type of non-NHS experience	
Local government	12
Central government	3
Other public sector	13
Charity sector	5
Private sector – accountancy firm	16
Private sector – services sector	15
Private sector – retail	9
Private sector – manufacturing/industry	15
Private sector – other	12

**Table 15:** Career development opportunities in the last 12 months

	What development opportunities have you had through work in the past 12 months?	What development opportunities would you like to have had?
Attended local/national conferences	68%	12%
Attended local/national courses	67%	12%
E-learning	65%	8%
Additional responsibilities/on-the-job training	63%	15%
Webinar	64%	7%
Attended in-house training sessions	62%	10%
Attended networking events/opportunities	61%	12%
Future Focused Finance (delivery group/Value Maker/FACEducator)	27%	18%
Attended national/local policy groups (such as DHSC or HFMA committees)	24%	25%
Work shadowing	18%	31%
Action learning sets	11%	21%
Secondment	9%	28%

## Job satisfaction and perceptions

### Job satisfaction

We asked respondents to tell us about their job satisfaction.

**Chart 20** shows that job satisfaction is positively skewed towards high job satisfaction. The mean job satisfaction (out of 10) is 6.9, reversing the previous downward trend with previous levels at 6.5 (2017); 6.7 (2015); and 6.8 (2013).

Respondents were invited to provide free text comments, and 98 respondents did so. There were a number of positive comments, primarily that the finance role itself is generally enjoyable and rewarding and involves working with some fantastic people. However, a number of negative experiences had been had during restructures and integrating structures, as well as frustrations with the national planning approach and continuing workload pressures.

There was a mixed picture of experiences of leadership and culture – whilst some felt this was excellent, a small number had experienced an unsupportive culture. A couple of respondents mentioned that they had either experienced or witnessed bullying.

**Chart 21** shows job satisfaction by pay grade, with the most senior staff reporting the highest job satisfaction. Similarly, job satisfaction increases with age up to 64 (increasing from

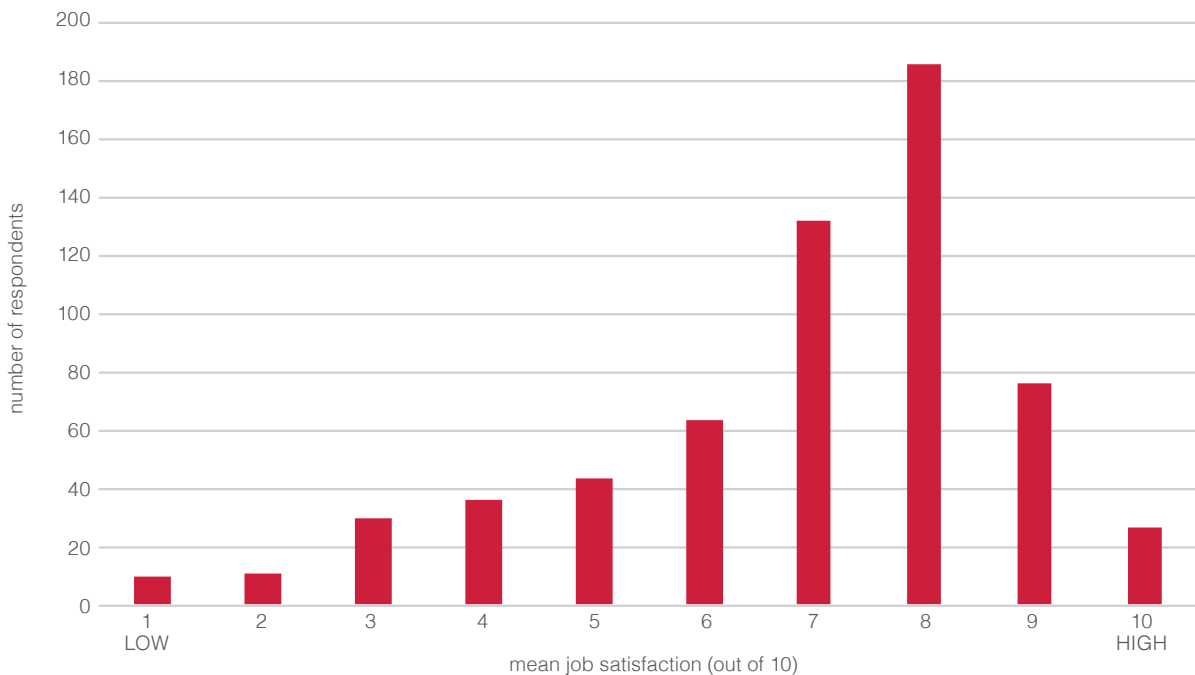
a mean of 6.5 for those aged 16-24 to 7.3 for those aged 55-64) This dips to 4.8 for those aged 65 or older, although this is based on a small number of respondents in this category. There is little regional variation in job satisfaction, with means ranging from 6.4 to 6.8 across the seven regions in England.

There is no significant difference in job satisfaction between part-time and full-time workers, and men and women.

Job satisfaction is also, unsurprisingly, linked to job security. Respondents whose jobs are insecure in the short-term report lower job satisfaction (6.1 compared with 5.9 in 2017), and those who feel most secure have the highest job satisfaction (7.2 compared with 7.1 in 2017). Overall 12% of respondents thought that their jobs were insecure in the short term, and 36% in the medium term. When asked if they were currently looking for another role or job, of those who responded, 8% were keen to move, with a further 16% looking but in no particular hurry to move.

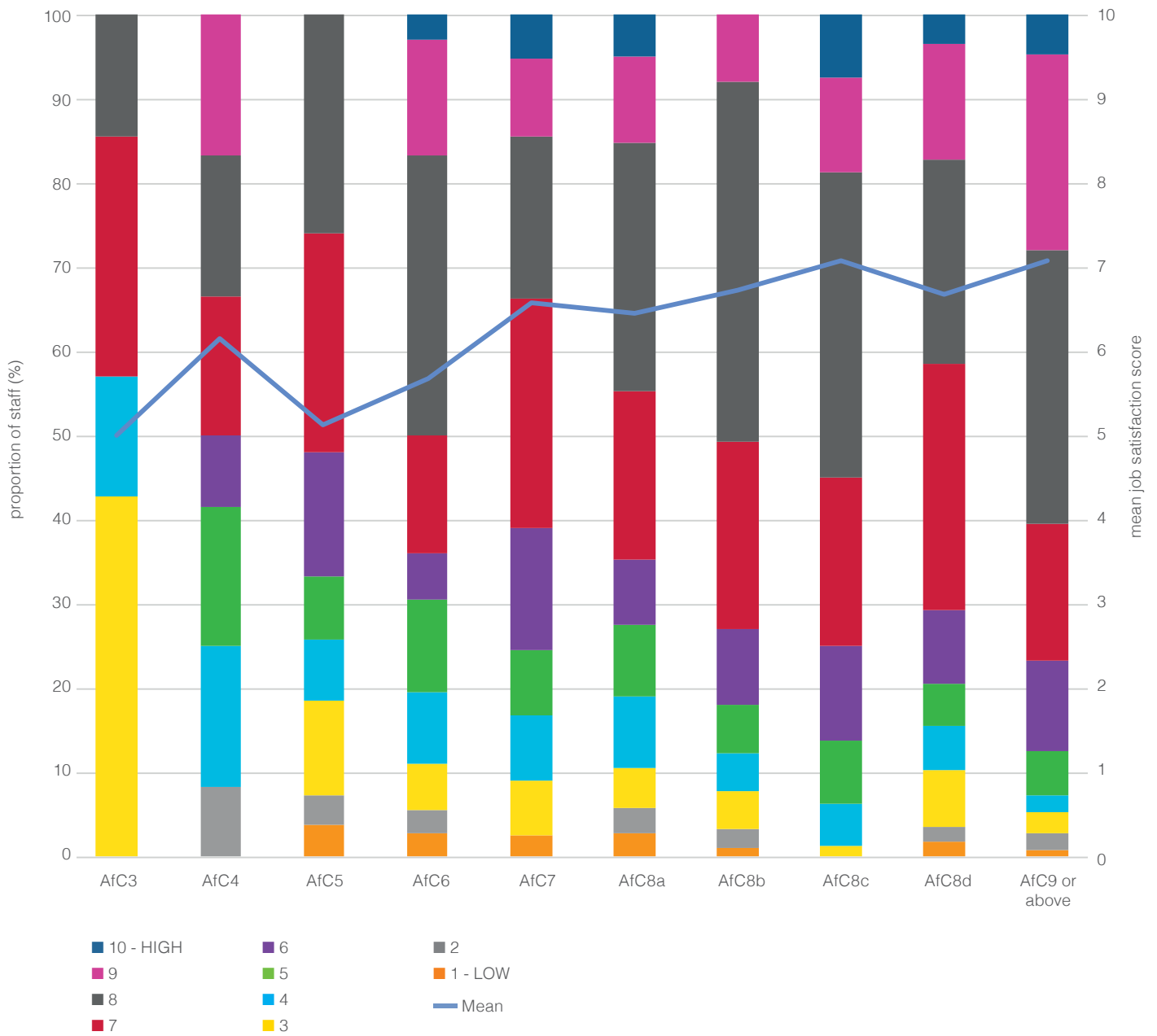
Overall, 58% of respondents expected their job satisfaction to stay much the same over the next two years, with 26% expecting an improvement and 16% expecting it to worsen. Some 69% (63% in 2017) of respondents would like to spend the rest of their career in the NHS, but only 52% (47% in 2017) expect to do so.

**Chart 20:** Job satisfaction in numbers





**Chart 21:** Job satisfaction at each pay band



**Working hours**

**Chart 22** shows the proportion of staff who work additional hours. Among respondents, 70% work in excess of their contracted hours at least once a week, with 21% reporting that they ‘always’ work in excess of their contracted hours, and a further 19% saying they ‘often’ (at least three days a week) work additional hours. This is in line with 2017 levels.

As expected, the most senior staff are most likely to work additional hours. Some 40% of respondents at band 8d and above always work additional hours (compared with 36% in 2017).

The respondents who always work extra hours also work very long hours – 30% of them work 10 to 15 extra hours each week, 26% work 15 to 20 extra and 10% work more than 20 extra hours. For those who work extra hours often (at least three days a week), this is most commonly (42%) five to 10 extra a week.

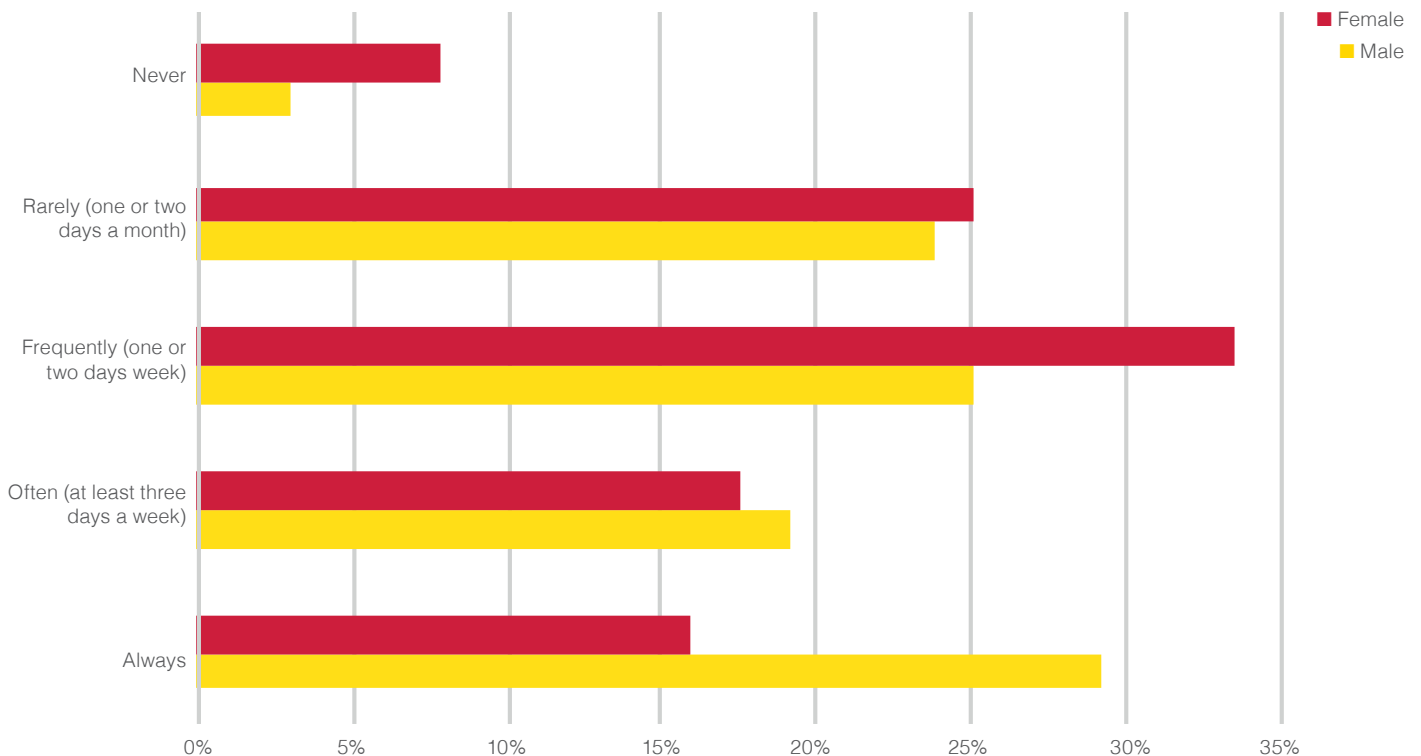
There are a greater proportion of males who work significantly extra hours, with 29% always and 73% frequently or more often working extra hours compared with 16% and 67% for women respectively.

Respondents were asked about flexible working. More than two thirds of respondents, in line with 2017, thought that their organisations supported flexible working both in theory and in practice.

When asked if working in NHS finance is more or less stressful than previous years, 62% of respondents felt it was more stressful and a further 27% felt their stress levels were the same as in previous years. Only 4% felt it was less stressful and 7% didn’t know.

**Chart 22:** Frequency of working additional hours

In the last six months have you worked significantly in excess of your weekly contracted hours?



### Value and perceptions

Some 88% of respondents feel that their finance department provides value to the organisation and 76% thought their finance department provided value to their STP. These are in line with 2017 responses.

Respondents were also asked what would most improve the value added by their finance team. The top four choices were the same as in 2017 – better communication between finance and non-finance staff (57%); improving the financial literacy of non-finance staff (56%); improving finance staff knowledge of the business (56%); and access to better data (46%).

Respondents were asked whether they felt valued by various groups of people, and their responses to this are shown in **Table 16**. Respondents generally felt well valued by their line manager (81%) and fairly well valued by their board (47%) and clinicians (40%). Although more than 50% of respondents were neutral or could not really tell about anyone else, over a third of respondents did not often or at all feel valued by national government, the public or patients. This is likely to have changed post Covid-19

**Table 16:** 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 STP
Yes - very much	46%	15%	6%	3%	2%	2%	4%
Yes - more often than not	35%	32%	34%	9%	5%	5%	24%
Neutral - cannot tell	11%	35%	43%	52%	51%	55%	55%
No - not often	6%	11%	11%	20%	25%	23%	10%
No - not at all	2%	7%	6%	16%	17%	15%	7%

### Comparison with the private sector

Respondents were asked about their perceptions of how a finance role in the NHS compared with the private sector. The results are shown in **Table 17**.

The results are similar to those in 2017. Over 50% of respondents felt that the private sector offers better salaries, but the public sector has a better pensions scheme and job

security. The public sector is also perceived to offer more professional fulfilment, better working hours and work-life balance.

The results are largely similar to those in 2017 with the exception of job status – 38% felt this was better in the private sector, compared with 52% in 2017.

**Table 17:** Perceptions about the private sector

	Better in the private sector	About the same	Better in the public sector	Don't know
Salary and financial rewards	61%	14%	11%	14%
Pension scheme	4%	7%	81%	8%
Professional fulfilment	16%	27%	36%	21%
Status (value attached to role by public/friends/work colleagues)	38%	30%	16%	16%
Stress	17%	39%	26%	18%
Working hours	13%	35%	37%	15%
Job security	6%	22%	58%	14%
Work-life balance	10%	30%	41%	19%

**Motivation for working in the NHS**

Respondents were asked about their motivation for working in the NHS. In line with the picture provided in 2017, the four main motivating factors are: public sector values (69% of respondents); improving patient care (63%); good employment benefits such as holidays and pension (54%); and job satisfaction (50%).

The factors offering least motivation to work in the NHS include: the availability of jobs (11%); being held in high esteem by others (12%); good career structure (23%); job security (24%); and remuneration (25%).

**The size of the finance function**

Of the survey respondents, 53% thought the NHS finance function was about the right size, while 40% thought it was too small and 7% too big. When asked what size the finance

function would be in 2022/23, 45% of respondents thought it would be smaller, 38% about the same and 17% bigger.

Respondents thought the main drivers for change would be greater system working, improved technology and the need to continue to make efficiency savings. Many respondents also expected the traditional role of the NHS finance professional to shift from transactional to strategic decision-making support. As one respondent wrote, 'there will be fewer of them but they will need to be more skilled and experienced.'

# Conclusion

Although NHS finance staff numbers have remained fairly stable since 2017, there have been significant changes to the way organisations work with each other, particularly with the increasing emphasis on system working within STPs and ICSs. This is reflected in both the coming together of NHS England and NHS Improvement and local mergers of both providers and commissioners.

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

Although the survey of finance staff attitudes shows job satisfaction levels are a small improvement on previous years, the majority of respondents found working in NHS finance more stressful than in previous years and commonly work in excess of contracted hours.

Both the NHS finance function census and the NHS finance staff attitude survey were completed before the coronavirus pandemic and it is clear that the impact of this would lead to a different set of results now, particularly increasing the pace of change to system working and more flexible working arrangements.

Looking ahead, NHS finance staff see a shift in the profession from transactional to strategic decision-making support, particularly facilitated by greater system working and improved technology. This trend is reflected in the suggested long-term vision for the finance profession in the NHS set out in the joint report from FFF, HFMA and PwC *NHS finance: designing our future*.<sup>5</sup>

<sup>5</sup> Future Focused Finance, HFMA and PwC, *NHS finance: designing our future*, December 2019

# Appendix 1

## Census response by organisation

Organisation type	Number of organisations completing the 2019 census	Number of organisations completing the 2017 census
FT acute	97	101
FT ambulance	5	5
FT community	6	6
FT mental health	41	41
NHS trust acute	51	52
NHS trust ambulance	5	5
NHS trust community	10	11
NHS trust mental health	11	11
<b>Total provider</b>	<b>226</b>	<b>232</b>
CCG	191	207
CSU	6	6
Specialised commissioning	9	10
<b>Total commissioning</b>	<b>206</b>	<b>223</b>
NHS England – National	1	1
NHS England - Regional Offices	20	5
NHS England - Area teams	n/a	16
NHS Improvement	9	1
<b>NHS England and NHS Improvement</b>	<b>30</b>	<b>23</b>
<b>Total core NHS</b>	<b>462</b>	<b>478</b>
DH	2	1
HEE	n/a	1
HEE – Regional	11	11
NHS Property Services	7	6
Audit	1	1
Shared Services	2	1
Social Enterprise	9	8
Other*	13	3
<b>Total non-core NHS</b>	<b>45</b>	<b>32</b>
<b>Total organisations</b>	<b>507</b>	<b>510</b>

\* Other organisations in 2019: NICE, 2 NHS BSA offices, the north west transformation unit and 9 subsidiaries/companies  
Other organisations in 2017: NICE, 1 NHS BSA office and NHS Leadership Academy

Further to the merger with NHS England, NHS Improvement is included in core NHS compared to non-core previously.

# Appendix 2

## Change in NHS finance staff headcount between 2017 and 2019\*

Organisation type	2019 staff in post headcount	2017 staff in post headcount	Change in headcount	% change in headcount
<b>Provider</b>				
NHS trust acute	3,420	3,571	-151	-4.2%
FT acute	6,349	6,239	110	1.8%
<b>All acute</b>	<b>9,769</b>	<b>9,810</b>	<b>-41</b>	<b>-0.4%</b>
NHS trust mental health	375	363	12	3.3%
FT mental health	1,714	1,698	16	0.9%
<b>All mental health</b>	<b>2,089</b>	<b>2,061</b>	<b>28</b>	<b>1.4%</b>
NHS trust ambulance	152	146	6	4.1%
FT ambulance	135	135	0	0.0%
<b>All ambulance</b>	<b>287</b>	<b>281</b>	<b>6</b>	<b>2.1%</b>
NHS trust community	216	234	-18	-7.7%
FT community	184	185	-1	-0.5%
<b>All community</b>	<b>400</b>	<b>419</b>	<b>-19</b>	<b>-4.5%</b>
<b>Total providers</b>	<b>12,545</b>	<b>12,571</b>	<b>-26</b>	<b>-0.2%</b>
CCG	2,050	1,931	119	6.2%
CSU	402	560	-158	-28.2%
Specialised commissioning	38	52	-14	-26.9%
<b>Total commissioning</b>	<b>2,490</b>	<b>2,543</b>	<b>-53</b>	<b>-2.1%</b>
NHS England – national	224	127	97	76.4%
NHS England – regional offices	229	86	143	166.3%
NHS England area teams	-	251	-251	-100%
NHS Improvement	202	141	61	43.3%
<b>NHS England and NHS Improvement</b>	<b>655</b>	<b>605</b>	<b>50</b>	<b>8.3%</b>
<b>Total core NHS</b>	<b>15,690</b>	<b>15,719</b>	<b>-29</b>	<b>-0.2%</b>
DH	250	173	77	44.5%
HEE	126	99	27	27.3%
NHS Property Services	206	21	185	881.0%
Audit	96	49	47	95.9%
Shared Services	211	196	15	7.7%
Social Enterprise	75	96	-21	-21.9%
Other	134	90	44	48.9%
<b>Total non-core NHS</b>	<b>1,098</b>	<b>724</b>	<b>374</b>	<b>51.7%</b>
<b>Total headcount</b>	<b>16,788</b>	<b>16,443</b>	<b>345</b>	<b>2.1%</b>

\* Further to the merger with NHS England, NHS Improvement is included in core NHS compared to non-core previously

The number of organisations in non-core is not like for like with an increase, as per Appendix 1

Greater Manchester Partnership submission includes headcount for NHS regional office and the partnership and has been submitted within the NHS England figure

The 2019 figures for NHS Property Services and Audit include wider finance and assurance roles compared with the 2017 submissions based on a smaller group of staff performing specific financial control and audit functions

# Appendix 3

## Average headcount by sector

Organisation type	Number of orgs, 2019	Staff in post, 2019	Average staff in post, 2019	Average staff in post, 2017	Change 2017-2019
FT acute	97	6,349	65	62	3
FT ambulance	5	135	27	27	0
FT community	6	184	31	31	0
FT mental health	41	1,714	42	41	1
NHS trust acute	51	3,420	67	69	-2
NHS trust ambulance	5	152	30	29	1
NHS trust community	10	216	22	21	1
NHS trust mental health	11	375	34	33	1
<b>Total provider</b>	<b>226</b>	<b>12,545</b>	<b>56</b>	<b>54</b>	<b>2</b>
CCG	191	2,050	11	9	2
CSU	6	402	67	93	-26
Specialised commissioning	9	38	4	5	-1
NHS England and NHS Improvement	30	655	13	26	-13
<b>Total core NHS organisations</b>	<b>462</b>	<b>15,690</b>	<b>34</b>	<b>33</b>	<b>10</b>

# Appendix 4

## Mix of seniority by organisation type

Organisation type	No. orgs 2019	Staff in post 2019	Director	As % of all	Band 7 to VSM	As % of all	Band 5 & 6	As % of all	Band 1-4 inc other	As % of all
FT acute	97	6,349	128	2%	2,258	36%	1,602	25%	2,361	37%
FT ambulance	5	135	5	4%	53	39%	34	25%	43	32%
FT community	6	184	6	3%	63	34%	55	30%	60	33%
FT mental health	41	1,714	46	3%	601	35%	480	28%	587	34%
NHS trust acute	51	3,420	61	2%	1,285	38%	876	25%	1,198	35%
NHS trust ambulance	5	152	5	3%	55	36%	34	23%	58	38%
NHS trust community	10	216	11	5%	101	47%	59	27%	45	21%
NHS trust mental health	11	375	12	3%	135	36%	118	32%	110	29%
CCG	191	2,050	127	6%	1,036	51%	470	23%	417	20%
CSU	6	402	4	1%	171	42%	92	23%	135	34%
Specialised commissioning	9	38	1	3%	31	82%	4	10%	2	5%
NHS England - National	1	224	8	4%	176	78%	31	14%	9	4%
NHS England – regional	20	229	10	4%	140	61%	53	23%	26	12%
NHS Improvement	9	202	13	6%	141	70%	34	17%	14	7%
<b>Total core NHS</b>	<b>462</b>	<b>15,690</b>	<b>437</b>	<b>3%</b>	<b>6,246</b>	<b>40%</b>	<b>3,942</b>	<b>25%</b>	<b>5,065</b>	<b>32%</b>
DH	2	250	2	1%	138	55%	94	38%	16	6%
HEE – regional	11	126	1	1%	62	49%	35	28%	28	22%
NHS Property Services	7	206	1	0%	27	13%	14	7%	164	80%
Audit	1	96	1	1%	42	44%	40	42%	13	13%
Shared Services	2	211	1	0%	14	7%	32	15%	164	78%
Social Enterprise	9	75	7	9%	24	32%	22	29%	22	30%
Other	13	134	2	1%	44	33%	31	23%	57	43%
<b>Total non-core NHS</b>	<b>45</b>	<b>1,098</b>	<b>15</b>	<b>1%</b>	<b>351</b>	<b>32%</b>	<b>268</b>	<b>25%</b>	<b>464</b>	<b>42%</b>
<b>Total</b>	<b>507</b>	<b>16,788</b>	<b>452</b>	<b>3%</b>	<b>6,597</b>	<b>39%</b>	<b>4,210</b>	<b>25%</b>	<b>5,529</b>	<b>33%</b>

# Appendix 5

## Analysis of principal functions for NHS staff

Organisation type	Financial management	Financial accounting	Financial services	Admin and secretarial
FT acute	50%	28%	21%	1%
FT ambulance	44%	31%	21%	4%
FT community	50%	41%	8%	1%
FT mental health	50%	30%	18%	2%
NHS trust acute	51%	26%	21%	2%
NHS trust ambulance	49%	32%	15%	4%
NHS trust community	66%	27%	4%	3%
NHS trust mental health	50%	35%	13%	2%
CCG	79%	13%	5%	3%
CSU	59%	40%	1%	0%
Commissioning	95%	5%	0%	0%
NHS England – national	63%	3%	30%	4%
NHS England – regional offices	88%	1%	8%	3%
NHS Improvement	95%	0%	0%	5%
<b>Total core NHS</b>	<b>56%</b>	<b>25%</b>	<b>17%</b>	<b>2%</b>
DH	60%	28%	11%	1%
HEE – regional	79%	12%	8%	1%
NHS Property Services	56%	42%	2%	0%
Audit	4%	0%	94%	2%
Shared Services	2%	52%	45%	1%
Social Enterprise	63%	34%	2%	1%
Other	34%	31%	32%	3%
<b>Total non-core NHS</b>	<b>43%</b>	<b>32%</b>	<b>24%</b>	<b>1%</b>
<b>Total</b>	<b>55%</b>	<b>26%</b>	<b>17%</b>	<b>2%</b>



# Appendix 6

## NHS finance staff by gender by region

Region 2019	East of England	London	Midlands	North East and Yorkshire	North West	South East	South West	National
Headcount	1,365	2,872	2,945	2,867	3,242	1,958	1,539	16,788
Male staff as % of all staff	40%	46%	36%	36%	36%	39%	34%	38%
Female staff as % of all staff	60%	54%	64%	64%	64%	61%	66%	62%
Male directors as % of all directors	78%	78%	71%	70%	69%	72%	50%	71%
Female directors as % of all directors	22%	22%	29%	30%	31%	28%	50%	29%
Male band 7 to VSM staff as % of all band 7 to VSM	48%	55%	49%	46%	40%	49%	48%	48%
Female band 7 to VSM staff as % of all band 7 to VSM	52%	45%	51%	54%	60%	51%	52%	52%
Male band 5 to 6 as % of all band 5 to 6	33%	36%	31%	32%	35%	34%	31%	33%
Female band 5 to 6 as % of all band 5 to 6	67%	64%	69%	68%	65%	66%	69%	67%
Male band 1 to 4 as % of all band 1 to 4	27%	31%	22%	27%	28%	24%	20%	26%
Female band 1 to 4 as % of all band 1 to 4	73%	69%	78%	73%	72%	76%	80%	74%
Male other as % of all other	75%	47%	40%	52%	50%	41%	65%	50%
Female other as % of all other	25%	53%	60%	48%	50%	59%	35%	50%

# Appendix 7

## NHS finance staff ethnicity by region

Region 2019	East of England	London	Midlands	North East and Yorkshire	North West	South East	South West	National
English, Welsh, Scottish, Northern Irish, British	1,002	944	2,209	2,416	2,614	1,396	1,341	11,922
Irish	12	43	7	4	15	18	8	107
Gypsy	-	2	1	1	-	1	-	5
Other White	52	305	52	38	53	95	48	643
White and Black Caribbean	9	19	11	8	7	8	7	69
White and Black African	4	12	2	4	6	10	3	41
White and Asian	3	15	14	11	12	17	2	74
Other mixed	7	33	11	7	7	12	6	83
Indian	53	316	210	54	61	72	16	782
Pakistani	19	86	76	91	97	30	2	401
Bangladeshi	12	108	20	10	40	16	3	209
Chinese	11	44	15	27	24	15	7	143
Other Asian	26	153	45	13	49	51	11	348
African	68	256	40	35	43	65	13	520
Caribbean	10	125	38	4	14	15	5	211
Other black background	11	51	9	8	10	16	2	107
Arab	-	2	2	2	2	1	-	9
Other ethnic group	8	74	6	7	1	17	9	122
Do not wish to disclose	53	272	171	126	182	96	50	950
<b>Total</b>	<b>1,360</b>	<b>2,860</b>	<b>2,939</b>	<b>2,866</b>	<b>3,237</b>	<b>1,951</b>	<b>1,533</b>	<b>16,746*</b>

\* Excludes ethnicity data not collected for 42 STP finance staff

# Appendix 8

## NHS finance staff flexible working arrangements by organisation type

Organisation type		Flexi-time		Staggered hours		Term-time hours		Annualised hours		Job share		Flexible shifts		Compressed hours		Home working	
		A*	B**	A*	B**	A*	B**	A*	B**	A*	B**	A*	B**	A*	B**	A*	B**
FT acute	97	90	87	60	50	36	14	28	10	49	21	40	29	59	49	76	72
FT ambulance	5	5	5	1	1	1	0	1	0	3	1	3	2	3	1	5	5
FT community	6	6	6	6	4	3	0	3	0	4	0	3	1	5	3	5	5
FT mental health	41	38	37	26	21	12	5	10	2	21	6	17	14	28	21	37	34
NHS trust acute	51	47	44	28	27	16	5	14	3	28	12	19	18	31	27	40	35
NHS trust ambulance	5	4	4	2	2	0	0	2	2	4	3	1	0	1	1	4	4
NHS trust community	10	10	10	7	6	1	0	1	0	3	1	2	1	5	5	9	9
NHS trust mental health	11	11	11	8	6	5	2	5	2	7	1	5	2	10	9	11	11
CCG	191	113	109	65	49	30	3	38	7	51	8	44	24	76	46	120	111
CSU	6	4	4	2	2	1	1	1	1	3	1	1	1	1	1	4	4
Specialised commissioning	9	4	3	1	1	2	0	1	1	2	0	0	1	3	2	4	4
NHS England – national	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
NHS England – regional offices	20	13	11	9	6	8	1	7	1	11	4	4	1	12	6	13	12
NHS Improvement	9	5	6	3	2	3	1	2	0	3	2	1	0	3	3	5	6
<b>Non-core NHS</b>																	
DH	2	2	2	2	2	2	1	2	0	2	1	1	0	2	2	2	2
HEE	11	5	5	3	2	1	0	1	0	1	0	1	1	4	4	4	4
NHS Property Services	7	1	0	1	0	1	0	1	0	0	0	1	0	1	1	1	1
Audit	1	1	1	1	1	1	0	1	1	1	0	1	1	1	1	1	1
Shared Services	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Enterprise	9	7	6	4	4	1	0	0	0	2	0	1	1	3	3	7	6
Other	13	4	4	1	1	1	1	0	0	0	0	1	1	3	2	3	3
<b>Total organisations</b>	<b>507</b>	<b>372</b>	<b>357</b>	<b>231</b>	<b>188</b>	<b>126</b>	<b>35</b>	<b>119</b>	<b>31</b>	<b>196</b>	<b>62</b>	<b>147</b>	<b>99</b>	<b>252</b>	<b>188</b>	<b>352</b>	<b>330</b>

\*offered

\*\*used



## About the HFMA

The Healthcare Financial Management Association (HFMA) is the professional body for finance staff in healthcare. For nearly 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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