



# The NHS finance function in 2017: England

Results of the NHS  
finance staff census and  
staff attitudes survey



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# Introduction and summary

This briefing summarises the Skills Development Network (SDN) 2017 finance staff census, covering all NHS finance staff, and the results of the HFMA's staff attitudes survey, from a sample of NHS finance staff. It only covers England.

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 staff attitudes survey was carried out to help understand the qualifications, career path, morale and training and development needs of NHS finance staff.

The census data, collected in summer 2017, covers the number of finance staff in post at the end of June 2017. A small number of organisations did not supply information, and in these cases their 2015 figures have been used. This will not distort the overall figures used in this report but does enable comparisons to be made. The staff attitudes survey was collected in October 2017, with a response rate of 609 staff, which is similar to previous years.

There has been no major national reorganisation since 2015, but there have been some local changes. The number of clinical commissioning groups has reduced slightly, from 209 in 2015 to 207 in 2017. The number of provider trusts has reduced by eight. Despite this, the numbers of staff have remained fairly stable overall, with a small increase from 16,211 in 2015 to 16,443 in 2017, which is just under 1.5%.

Overall, there was an increase of 70 finance staff employed in commissioning (clinical commissioning groups, commissioning support units, specialised commissioning, NHS England), although this masks a decrease of 176 staff within commissioning support units. There was an increase of 105 finance staff employed in provider organisations. Within the provider sector, the finance staff numbers at acute trusts increased by 364, and numbers working in mental health, community and ambulance reduced by a total of 259.

Finance staff carry out a wide range of roles. Most work in financial management, with key roles in preparing budgets and long-term financial plans and in ensuring budgets are closely monitored. Some 55% of NHS finance staff now work in financial management (53% in 2015 and 50% in 2013). This reflects the continuing need for strong financial management and the efficiency gains made in other functions, as well as increasing levels of outsourcing.

## 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 2017 census is the fifth. It is not a mandatory collection, but the core value of the census comes from its comprehensive coverage. Some organisations did not complete the census in 2017, and for these organisations their 2015 figures have been used in order to provide a comparable national picture. In some cases, the data may not cast due to rounding.

The census shows that finance staff are highly qualified. Some 45% 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 2015.

The census also shows a large imbalance still exists between the number of women working in the NHS and the number in senior roles, though it has improved slightly since 2015 – 61% of finance staff are female (62% in 2015) but only 28% of directors are women (26% in 2015).

The ethnicity data shows the function is 70% white British (72% in 2015). However, the mix looks completely different in London, where just 34% of staff identify as white British.

From our survey of finance staff attitudes, we know respondents have good job satisfaction (6.6 out of 10). Their main motivators for working in the NHS, as in previous years, are public sector values and a wish to improve patient care. Some 74% of respondents think NHS finance careers offer sufficient opportunities for development, with more women than men aspiring to be finance directors. Some 76% feel they have had good opportunities. The respondents feel well valued by their line managers and fairly well valued by their boards, but they mostly do not feel valued by politicians, the public or patients.

Some 63% of respondents would like to spend the rest of their career in the NHS. But 47% expect to lose or are worried about losing their job in the next few years – 17% in the next year – which inevitably affects job satisfaction.

NHS finance staff, like other NHS staff, continue to face considerable challenges trying to improve patient care, and cope with growing demand for care while managing within tight financial settlements. It is important that finance staff continue to work closely with clinical colleagues to make the best use of the skills that NHS finance teams possess.

<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 census counted the number of finance staff in post at the end of June 2017. In total there were 510 organisations as shown in **Table 1**, compared with 529 in 2015.

The reduction is mainly the result of mergers. Some 29 organisations did not provide data, so we have used their 2015 returns in our 2017 figures in order not to distort the overall picture.

There have been relatively few organisational changes since the last survey. The main changes to the core NHS organisations have been mergers. 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.

**Table 1:** Census response by organisation type

Organisation type	Number of organisations completing the 2017 census	Number of organisations not completing the 2017 census and where 2015 data was used	Total number of organisations included in the figures	Number of organisations in the 2015 census
<b>Core NHS organisations</b>				
FT acute	99	2	101	100
FT ambulance	3	2	5	5
FT community	6	0	6	3
FT mental health	40	1	41	43
NHS trust acute	47	5	52	55
NHS trust ambulance	5	0	5	5
NHS trust community	11	0	11	16
NHS trust mental health	11	0	11	13
CCG	197	10	207	209
CSU	4	2	6	8
Specialised commissioning	9	1	10	10
NHS England national office	1	0	1	1
NHS England regional offices	5	0	5	4
NHS England area teams	15	1	16	16
<b>Total core NHS</b>	<b>453</b>	<b>24</b>	<b>477</b>	<b>488</b>
<b>Non-core NHS</b>				
Department of Health	0	1	1	1
NHS Improvement	1	0	1	1
Health Education England (HEE)	1	0	1	1
HEE Regions	8	3	11	11
NHS Property Services	5	1	6	8
Audit consortia	1	0	1	3
Shared services	1	0	1	3
Social enterprises	8	0	8	10
Other organisations	3	0	3	3
<b>Total non-core NHS</b>	<b>28</b>	<b>5</b>	<b>33</b>	<b>41</b>
<b>Total organisations</b>	<b>481</b>	<b>29</b>	<b>510</b>	<b>529</b>

Other organisations in 2017: NICE, 1 NHS BSA office and NHS Leadership Academy

Other organisations in 2015: NICE, 1 NHS BSA office and HSCIC

### Staff in post

The organisations taking part in the census gave a range of data about their finance staff – data on establishment, staff in post (based on whole-time equivalent number), vacancies and actual headcount. Overall, there were 16,443 finance staff working in the English NHS, compared with 16,211 in 2015, a small increase of just under 1.5%.

**Table 2** shows staff numbers by region. Numbers rose in the North, London and South and reduced in the Midlands and East. London has the greatest proportion of agency staff, but all regions place some reliance on agency to cover vacancies.

**Table 3** shows the whole time equivalent (WTE) data, not headcount, for each region.

The WTE numbers differ from headcount, reflecting part-time working arrangements and that not all established posts were filled at the time of the census. The increases and decreases by region are similar to those for headcount.

At the time of the census, 9% of posts in the Midlands and East, were unfilled or covered by agency staff, compared with 6% in the North.

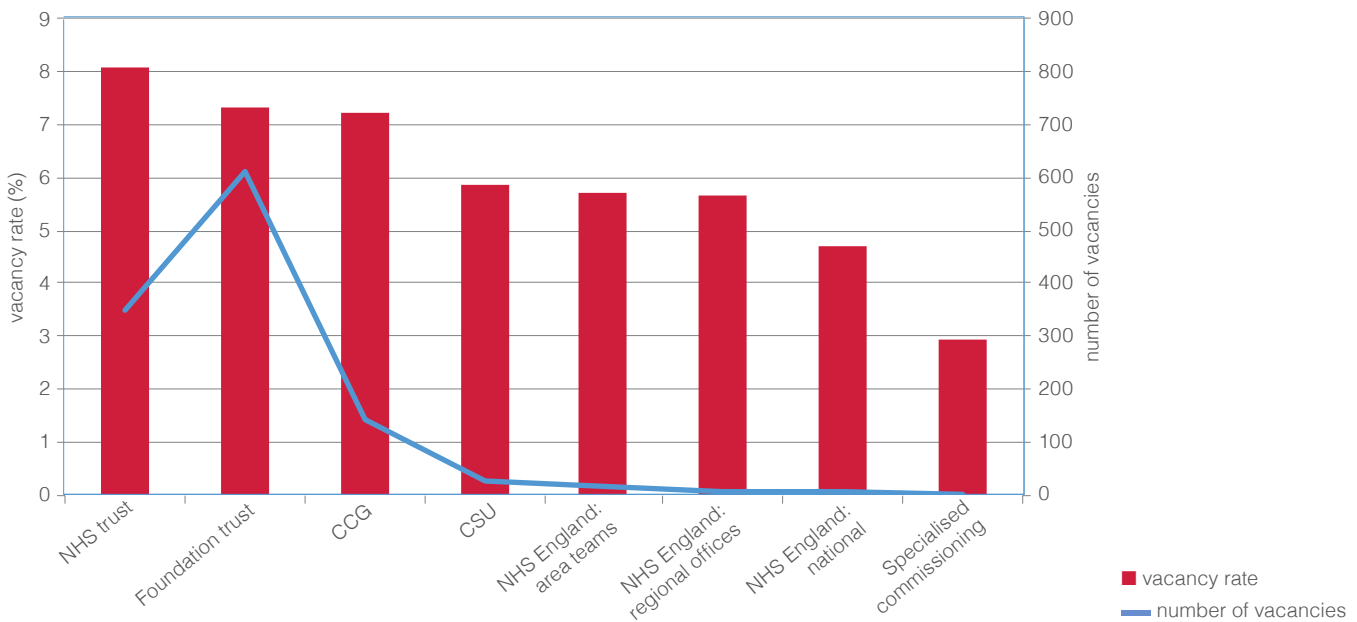
**Table 2:** Headcount data by region

Region	Headcount	Includes: Agency staff covering vacancies	Change in headcount since 2015	Percentage change in finance staff since 2015
North	5,471	94	155	2.9%
Midlands and East	4,456	107	-89	-2.0%
London	2,884	139	44	1.5%
South	3,632	130	122	3.5%
<b>Total</b>	<b>16,443</b>	<b>470</b>	<b>232</b>	<b>1.5%</b>

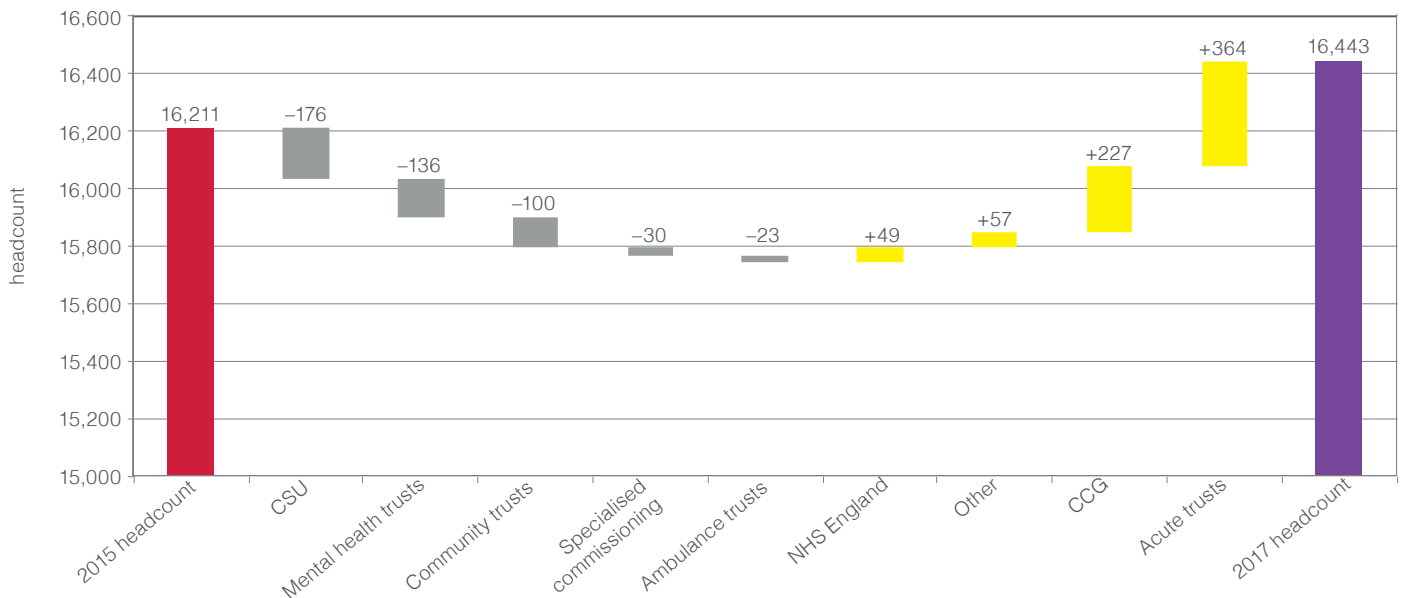
**Table 3:** Whole time equivalent by region

Region	Establishment WTE, 2017	Staff in post WTE, 2017	Vacancies	Vacancy rate	Establishment WTE, 2015	Staff in post WTE, 2015
North	5,460	5,138	322	6%	5,186	4,983
Midlands and East	4,502	4,110	392	9%	4,571	4,233
London	2,996	2,752	244	8%	2,924	2,661
South	3,664	3,403	261	7%	3,409	3,246
<b>Total</b>	<b>16,622</b>	<b>15,403</b>	<b>1,219</b>	<b>7%</b>	<b>16,090</b>	<b>15,123</b>

**Chart 1:** Vacancy rate and vacancy numbers by organisation (core NHS organisations)



**Chart 2:** Change in finance staff numbers between 2015 and 2017



**Chart 1** shows vacancy rates in different organisations, which vary from 3% in specialised commissioning bodies to 8% in NHS trusts. Most vacant WTE posts were in NHS trusts (349) and NHS foundation trusts (612).

**Organisational level analysis**

In this section, we analyse the census data by organisation and sector type. **Chart 2** shows the change in finance staff headcount numbers in each sector over the past two years.

Although headcount overall has increased, there has been a significant reduction in CSU, mental health trust and community trust finance staff.

There have also been smaller reductions in specialised commissioning and ambulance trust headcount. These reductions have been offset by larger increases in CCG finance staff – which may include staff doing work previously undertaken by CSUs – and acute trust staff.

**Table 4:** Change in NHS finance staff headcount between 2015 and 2017<sup>2</sup>

Organisation type	2017 staff in post headcount	2015 staff in post headcount	Change in headcount	% change in headcount
<b>Provider</b>				
Acute – NHS trusts	3,571	3,446	125	4%
Acute – FTs	6,239	6,000	239	4%
<b>All acute</b>	<b>9,810</b>	<b>9,446</b>	<b>364</b>	<b>4%</b>
Mental health – NHS trusts	363	465	-102	-22%
Mental health – FTs	1,698	1,732	-34	-2%
<b>All mental health</b>	<b>2,061</b>	<b>2,197</b>	<b>-136</b>	<b>-6%</b>
Ambulance – NHS trusts	146	153	-7	-5%
Ambulance – FTs	135	151	-16	-11%
<b>All ambulance</b>	<b>281</b>	<b>304</b>	<b>-23</b>	<b>-8%</b>
Community trusts – NHS trusts	234	403	-169	-42%
Community trusts – FTs	185	116	69	59%
<b>All community</b>	<b>419</b>	<b>519</b>	<b>-100</b>	<b>-19%</b>
<b>Total providers</b>	<b>12,571</b>	<b>12,466</b>	<b>105</b>	<b>1%</b>
<b>Non-provider</b>				
NHS England National	127	88	39	44%
NHS England regional offices	86	72	14	19%
NHS England – area teams	251	255	-4	-2%
CCGs	1,931	1,704	227	13%
CSUs	560	736	-176	-24%
Specialised commissioning	52	82	-30	-37%
<b>Total non-provider</b>	<b>3,007</b>	<b>2,937</b>	<b>70</b>	<b>2%</b>
<b>Total core NHS organisations</b>	<b>15,578</b>	<b>15,403</b>	<b>175</b>	<b>1%</b>
<b>Non-core NHS organisations</b>				
Department of Health	173	173	0	0%
NHS Improvement <sup>3</sup>	141	n/a	n/a	n/a
Trust Development Authority <sup>3</sup>	n/a	80	n/a	n/a
Health Education England (HEE)	9	8	1	13%
Local Education and Training Boards (LETB)	90	101	-11	-11%
NHS Property Services	21	56	-35	-63%
Audit consortia	49	48	1	2%
Shared services	196	132	64	48%
Social enterprises	96	88	8	9%
Other organisations	90	122	-32	-26%
<b>Total non-core NHS organisations</b>	<b>865</b>	<b>808</b>	<b>57</b>	<b>7%</b>
<b>Grand total</b>	<b>16,443</b>	<b>16,211</b>	<b>232</b>	<b>1%</b>

<sup>2</sup> Combined trusts are listed in their main sector<sup>3</sup> In 2015 the Trust Development Authority completed the census, but Monitor did not. We have therefore not included 2015 comparators for NHS Improvement

**Table 4** provides additional detail about the changes in headcount. The most significant change is the increase in the acute sector. Both NHS trust and NHS foundation trusts have increased the headcount of their finance teams by 4%, whereas the overall headcount of all other providers has reduced. There is a significant reduction in the numbers of finance staff working in community NHS trusts. Some of this change is due to some of these trusts becoming NHS foundation trusts and reorganisation within the sector.

In the non-provider sector, the headcount has increased by 70 staff since 2015, but underlying this was a large reduction in CSU and specialised commissioning staff numbers, balanced by larger increases in CCG finance staff numbers.

Overall, provider organisation staff account for 76% of NHS finance staff, down from 77% in 2015. Some 18% work in commissioning and commissioning support.

### 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).

**Table 5** shows that, in line with our earlier analysis, acute provider finance teams have increased in size since 2015. The average size of acute NHS foundation trust and NHS trust finance teams has increased by two and six members of staff respectively. The average size of a mental health NHS foundation trust finance team has increased from 40 to 41. The average size of finance teams in all other provider trusts has fallen – most notably in community NHS foundation trusts, from 39 staff to 31.

In the non-provider sector, CCG finance teams grew slightly,

from an average size of eight in 2015 to nine in 2017. The most significant change was within specialised commissioning organisations, where the average size of finance teams reduced from eight in 2015 to five in 2017.

### Provider organisations

In **Table 5** the census data showed the difference in the size of the finance function in the acute, community, mental health and ambulance sectors. 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** provides additional detail by separating acute and mental health trusts according to annual turnover. For trusts of similar size, the finance staffing is very similar, irrespective of trust type – about 30 staff in the smaller trusts, 45 in the

**Table 5:** Average headcount by sector

Organisation type	Number of bodies, 2017	Staff in post, 2017	Average staff in post, 2017	Average staff in post, 2015	Change 2015-2017
<b>Provider organisations</b>					
FT acute	101	6,239	62	60	2
NHS trust acute	52	3,571	69	63	6
FT mental health	41	1,698	41	40	1
NHS trust mental health	11	363	33	36	-3
FT ambulance	5	135	27	30	-3
NHS trust ambulance	5	146	29	31	-2
FT community	6	185	31	39	-8
NHS trust community	11	234	21	25	-4
<b>FTs total</b>	<b>153</b>	<b>8,257</b>	<b>54</b>	<b>53</b>	<b>1</b>
<b>NHS trust total</b>	<b>79</b>	<b>4,314</b>	<b>55</b>	<b>50</b>	<b>5</b>
<b>Non-provider core NHS organisations</b>					
CCG	207	1,931	9	8	1
CSU	6	560	93	92	1
Specialised commissioning	10	52	5	8	-3
NHS England (all)	22	464	21	20	1
<b>Grand total</b>	<b>477</b>	<b>15,578</b>	<b>33</b>	<b>32</b>	<b>1</b>

**Table 6:** Providers analysed by organisation type and number

Turnover band	ACUTE			MENTAL HEALTH		
	Number of trusts	Staff total	Average staff	Number of trusts	Staff total	Average staff
£0 - < £100m	2	32	16	5	119	24
£100m - <£200m	23	735	32	19	575	30
£200m - < £300m	35	1,582	45	19	827	44
£300m - < £500m	54	3,250	60	9	540	60
£500m+	39	4,211	108	0	0	0
<b>Total</b>	<b>153</b>	<b>9,810</b>	<b>64</b>	<b>52</b>	<b>2,061</b>	<b>40</b>



medium size trusts and 60 in the larger trusts. There does appear to be a difference in staffing levels of organisations with a turnover of less than £100m, but the numbers of organisations involved is small, and therefore it may not be appropriate to draw conclusions.

### Commissioning organisations

CCGs have increased their aggregate finance staff headcount by 227 since 2015, equating to an increase in WTE of 217.

The average WTE of CCG finance departments has increased in all regions, ranging from seven WTE in London to 10 in the Midlands and East. The average WTE per £bn of allocation ranges from 25 WTE in the North to 17 WTE in London.

**Table 7** summarises the results.

**Table 8** shows staff in NHS England's area teams and regional offices. In London there is only a single regional team. Staffing in London has increased (there were many vacancies at the

time of the 2015 census, now filled). Overall, there is a small reduction in total national staffing.

### Shared and outsourced services

Sharing and outsourcing of financial services continues, particularly in the commissioning sector. Only 2% (4% in 2015) of CCGs and 19% (25% in 2015) of provider trusts reported that none of their financial services were outsourced.

For provider trusts the most frequently outsourced service is internal audit with 75% of all providers outsourcing it, followed by payroll (62%), accounts payable (41%) and accounts receivable (41%). Some 35% of all provider trusts reported outsourcing all of these functions. Other services that provider trusts are outsourcing include procurement, VAT advisory, systems accounting, counterfraud and pensions. The providers are a mix of local shared service organisations, private sector providers and NHS Shared Business Services.

**Table 7:** Average staff in commissioning organisations

Region	CCG WTE staff in post 2017	CCG WTE staff in post 2015	Change	Average WTE staff in post per CCG 2017	Average WTE staff in post per CCG 2015	Average CCG WTE staff in post per £bn allocation 2017	Average CCG WTE staff in post per £bn allocation 2015
London	209	202	7	7	6	17	20
Midlands and East	596	552	44	10	9	18	27
North	599	480	119	9	7	25	23
South	420	373	47	8	7	21	22
<b>National</b>	<b>1,824</b>	<b>1,607</b>	<b>217</b>	<b>9</b>	<b>8</b>	<b>21</b>	<b>23</b>

**Table 8:** Staff in post in NHS England's area teams and regional offices

Region	Area team WTE staff 2017	Regional office WTE staff 2017	Area team WTE staff 2015	Regional office WTE staff 2015	Total regional and area staff 2017	Total regional and area staff 2015	Overall change in staff numbers
London	0	56	0	39	56	39	17
Midlands and East	86	7	78	15	93	93	0
North	74	9	97	9	83	106	-23
South	70	12	70	10	82	80	2
<b>National</b>	<b>230</b>	<b>84</b>	<b>245</b>	<b>73</b>	<b>314</b>	<b>318</b>	<b>4</b>

Several CCGs are sharing CFOs and finance teams and many submitted a combined census return. This joint working by CCGs is in some cases a precursor to mergers that have taken place since the census was completed. In the commissioning sector (including CCGs, specialised commissioning organisations, area teams and regional offices), 70% of organisations outsource all of their financial services.

**NHS finance staff by pay band**

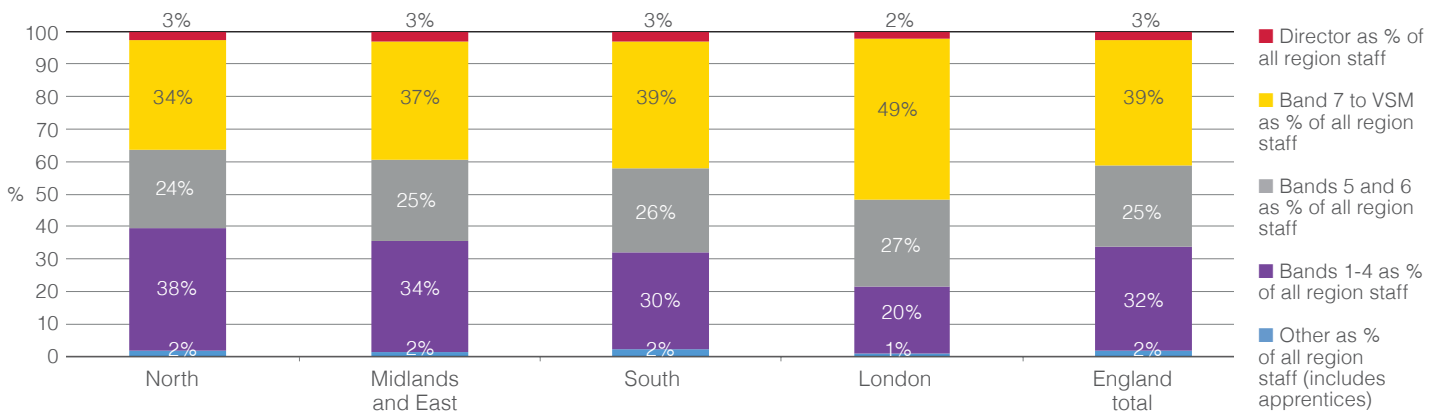
The census data also covers staffing by pay band. **Chart 3** shows the proportion of staff in each broad pay band grouping in each region.

As in previous years, it is notable that London has the largest proportion of senior staff. Some 49% of London's finance staff

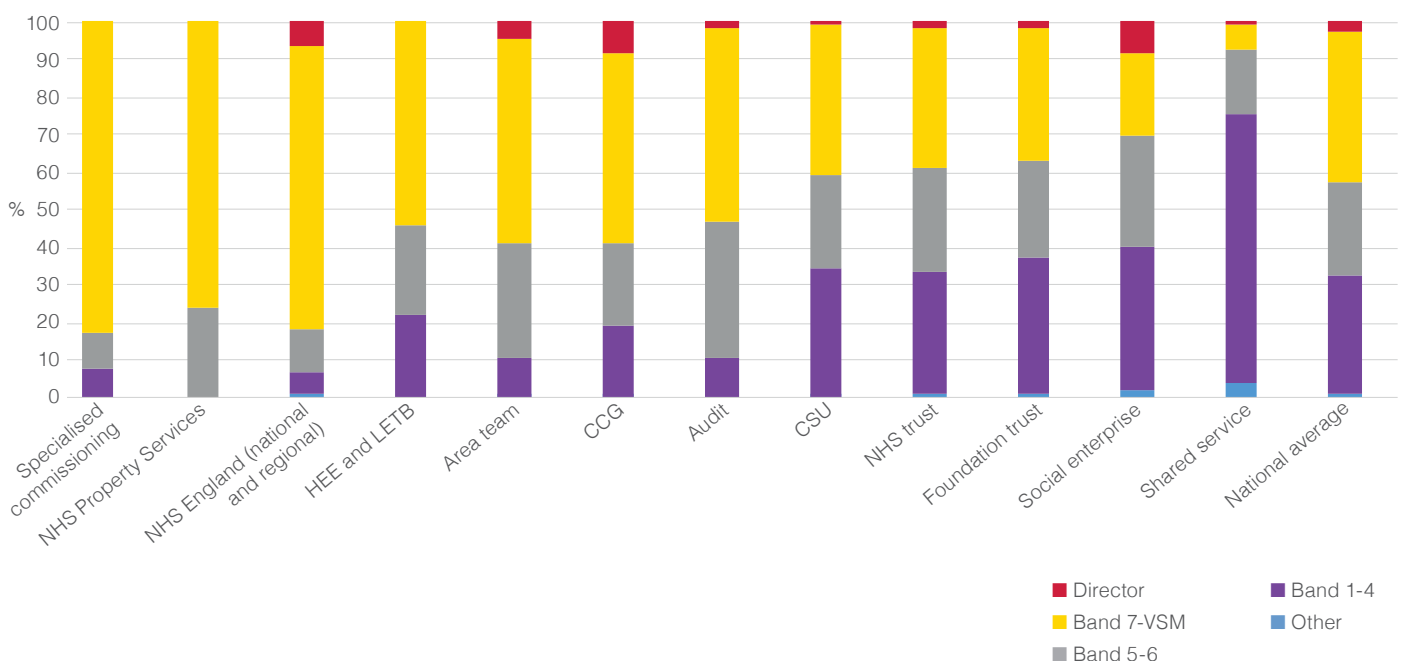
are paid at grade 7 up to very senior manager (an increase from 47% in 2015 and 43% in 2013), and only 21% in bands 1 to 4. The other regions are much closer to the national average, with the North having the fewest high-paid staff.

**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. The overall national figures are very similar to those in 2015.

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



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



**Table 9:** Mix of seniority by organisation type

Organisation type	Number of orgs	Total head count	Directors	As % of all	Total band 7 and above	As % of all	Band 5 and 6	As % of all	Band 1-4 (inc other)	As % of all
<b>Core NHS organisations</b>										
FT acute	101	6,239	107	2%	2,137	34%	1,534	25%	2461	39%
FT ambulance	5	135	5	4%	54	40%	40	30%	36	27%
FT community	6	185	6	3%	62	34%	54	29%	63	34%
FT mental health	41	1,698	45	3%	589	35%	481	28%	583	34%
NHS trust acute	52	3,571	57	2%	1,304	37%	945	26%	1,265	35%
NHS trust ambulance	5	146	5	3%	51	35%	31	21%	59	40%
NHS trust community	11	234	10	4%	98	42%	80	34%	46	20%
NHS trust mental health	11	363	11	3%	138	38%	114	31%	100	28%
CCG	207	1,931	151	8%	980	51%	419	22%	381	20%
CSU	6	560	5	1%	255	46%	137	24%	163	29%
NHS England national office	1	127	6	5%	103	81%	10	8%	8	6%
NHS England regional office	5	86	7	8%	59	69%	13	15%	7	8%
NHS England area teams	16	251	12	5%	133	53%	74	29%	32	13%
Specialised commissioning	10	52	0	0%	43	83%	5	10%	4	8%
<b>Total core NHS</b>	<b>477</b>	<b>15,578</b>	<b>427</b>	<b>3%</b>	<b>6,006</b>	<b>39%</b>	<b>3,937</b>	<b>25%</b>	<b>5,208</b>	<b>33%</b>
Total non-core NHS	33	865	22	3%	330	38%	188	22%	325	38%
<b>Grand total NHS</b>	<b>510</b>	<b>16,443</b>	<b>449</b>	<b>3%</b>	<b>6,336</b>	<b>39%</b>	<b>4,125</b>	<b>25%</b>	<b>5,533</b>	<b>34%</b>

**Table 9** shows the detail of the numbers of staff supporting this analysis.

### **NHS finance staff by functional role and 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.

Organisations that have traditionally employed a diverse range of staff are increasingly outsourcing some of the roles to specialist organisations.

### **Box 2:** Definition of principal functions

NHS finance staff carry out a wide range of functions, which fall into three main categories. These definitions capture 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 10:** Analysis of principal functions for NHS staff

	Financial management	Financial accounting	Financial services	Admin and secretarial
Audit	0%	0%	100%	0%
CCG	78%	15%	2%	4%
CSU	56%	42%	1%	1%
FT	49%	28%	21%	2%
HEE and LETBs	69%	18%	8%	4%
NHS England	62%	15%	23%	0%
NHS England ATs and ROs	92%	2%	0%	6%
NHS Property Services	100%	0%	0%	0%
NHS trust	53%	25%	19%	2%
Other	56%	23%	16%	5%
Shared Services	14%	44%	41%	1%
Social enterprise	64%	31%	3%	2%
Specialised Commissioning	100%	0%	0%	0%
<b>Total</b>	<b>55%</b>	<b>26%</b>	<b>17%</b>	<b>2%</b>

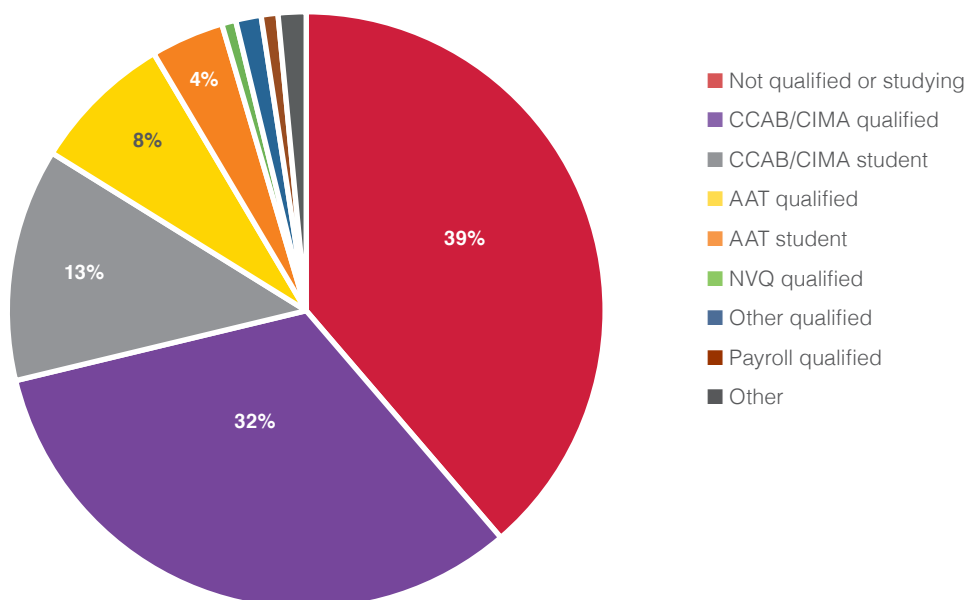
**Table 10** shows the functions that finance staff work in, analysed by type of organisation. Nationally, 55% of staff now work in financial management (compared with 53% in 2015 and 50% in 2013). The proportions of staff in financial accounting, financial services and administration and secretarial have all fallen by 1% since 2015.

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

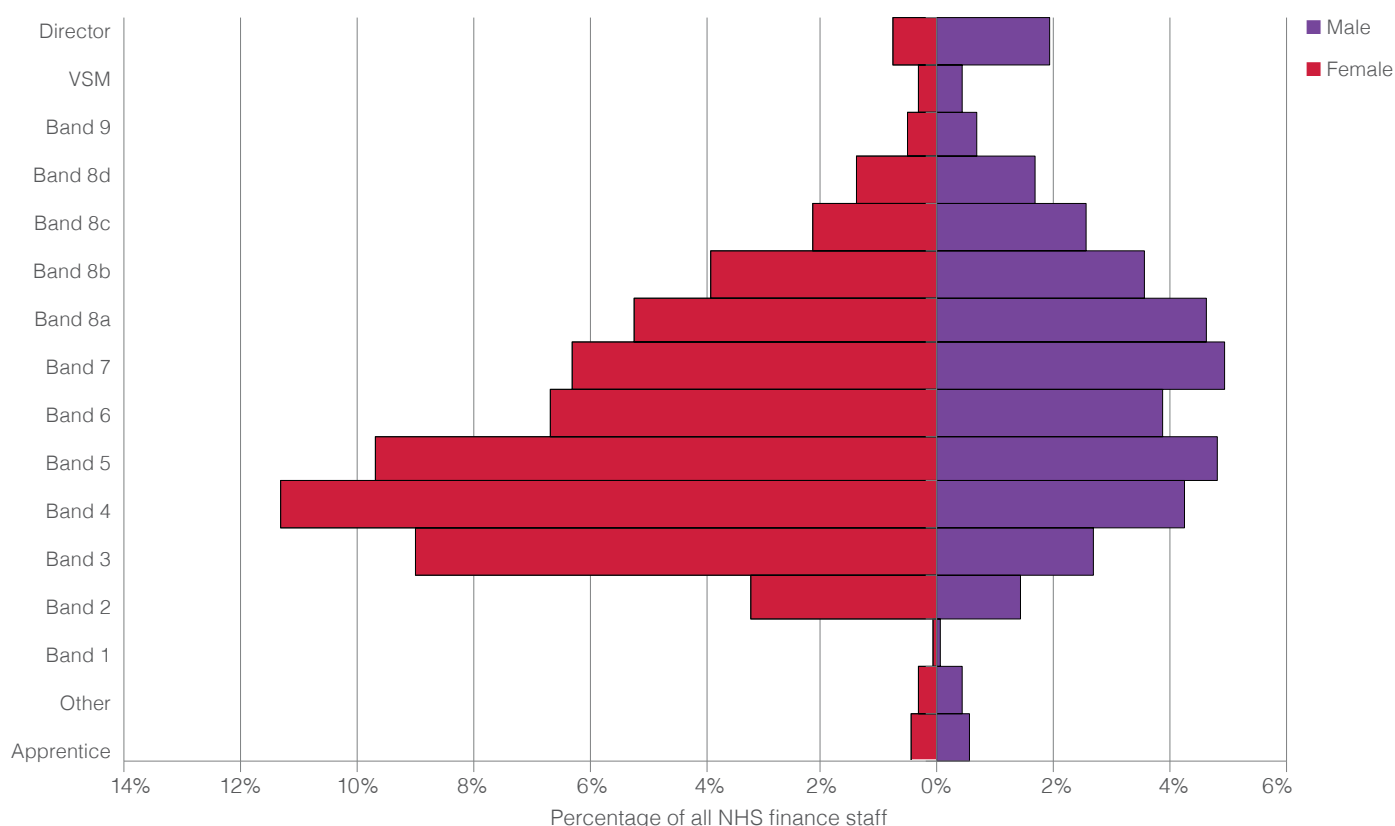
**Chart 5** shows the qualifications held by finance staff. All of the figures are very similar to those in 2015. Of the respondents, 32% are qualified with the CCAB or equivalent body, and a further 13% are studying. Some 39% are not qualified or studying.

Of the 7,082 CCAB or equivalent body-qualified or studying staff, 47% are CIMA-qualified or studying, 34% are ACCA-qualified or studying, 12% CIPFA and 6% ICAEW.

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



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



**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 61% of the NHS finance workforce, but only 28% of finance directors are female. This is a slight increase on the 2015 position, when 26% of finance directors were female. Looking at the number of staff working at band 6 and below also gives an interesting picture – 66% of the total number of women working in NHS finance fall into this category, compared with 46% of men.

**Table 11** provides some additional data, which shows that the proportion of male staff in all pay band groupings is higher in London than in other regions. London, which has a greater proportion of senior staff than the other regions, also has more men in its senior roles. All regions have improved the percentage of female finance directors, although there is some way to go until it reflects the relative make-up of the finance function, particularly in London.

**Table 11:** NHS finance staff by gender by region

	North	Midlands and East	London	South	National
Staff in post headcount	5,471	4,456	2,884	3,632	16,443
Male staff as % of all staff	36%	38%	47%	38%	39%
Female staff as % of all staff	64%	62%	53%	62%	61%
Male directors as % of all directors	72%	70%	82%	68%	72%
Female directors as % of all directors	28%	30%	18%	32%	28%
Male band 7 to VSM staff as % of all band 7 to VSM	44%	50%	54%	48%	49%
Female band 7 to VSM staff as % of all band 7 to VSM	56%	50%	46%	52%	51%
Male band 6 and below staff as % of all band 6 and below	30%	29%	37%	31%	31%
Female band 6 and below staff as % of all band 6 and below	70%	71%	63%	69%	69%

### Ethnicity data

Information on ethnicity was collected for the first time in 2015 and was collected again in 2017. However, there is little change in the figures.

**Table 12** shows that 70% of the NHS finance workforce in England is white British (72% in 2015). Outside of London, more than 75% of staff are white British.

London is an outlier in two respects – the percentage of white British staff is far smaller (34%); and a much greater number

of organisations did not wish to disclose the ethnicity of their finance staff (19%).

Information was also collected at director level, and there the figures were even more pronounced. Some 86% of directors nationally are white British – about 90% outside London and 67% in London.

**Table 12:** NHS finance staff ethnicity by region

	London	Midlands and East	North	South	National
English, Welsh, Scottish, Northern Irish British	34%	76%	79%	77%	70%
Irish	1%	0%	0%	1%	1%
Gypsy	0%	0%	0%	0%	0%
Other white	4%	2%	2%	3%	3%
White and Black Caribbean	1%	0%	0%	0%	0%
White and Black African	0%	0%	0%	0%	0%
White and Asian	1%	0%	0%	0%	0%
Other mixed	1%	0%	0%	0%	1%
Indian	9%	5%	2%	2%	4%
Pakistani	3%	2%	3%	1%	2%
Bangladeshi	3%	1%	0%	0%	1%
Chinese	2%	0%	1%	1%	1%
Other Asian	5%	1%	1%	2%	2%
African	7%	2%	1%	2%	3%
Caribbean	3%	1%	0%	1%	1%
Other black background	2%	0%	0%	0%	1%
Other ethnic group	0%	0%	0%	0%	0%
Arab	1%	0%	0%	0%	1%
Do not wish to disclose	23%	7%	8%	9%	11%

# NHS finance staff attitudes: survey analysis

In this section, we analyse the data from the HFMA's October 2017 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. The respondents were mainly senior NHS finance staff. Some 80% of respondents have an accountancy qualification and most of the others are studying for one. Overall, 36% work at finance director or deputy level and most are on high pay grades. This is the third such survey: comparisons with the previous two, in 2013 and 2015, are made where appropriate.

## Who responded to the survey?

We received 609 responses (compared with 526 in 2015 and 847 in 2013). Not everyone responded to every question, so the total figures in tables below are sometimes slightly lower. A total of 505 of the responses (83%) came from HFMA members. More women (57%) than men (43%) responded.

**Chart 7** shows responses by age and gender, where they were disclosed

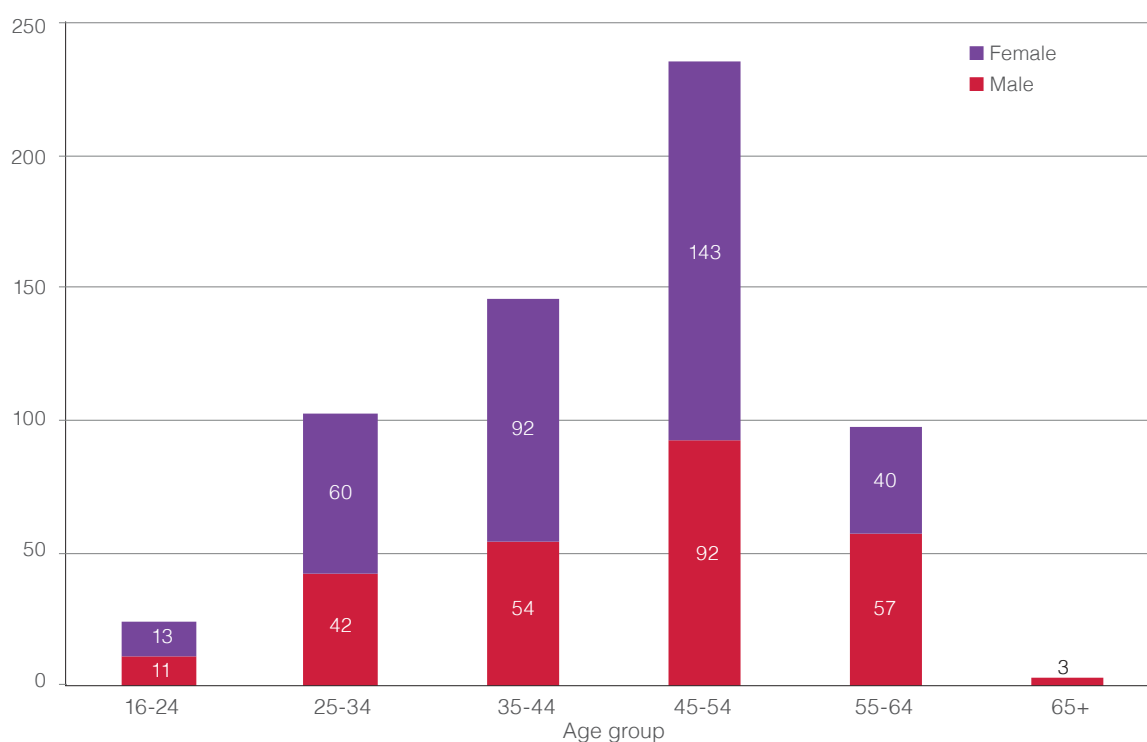
## Qualifications

**Table 13** below shows the qualifications of respondents. About 70% of CIMA respondents qualified in 2000 or after, whereas half or more of respondents in other institutes qualified before 2000.

**Table 13:** Survey respondents' qualifications

Qualification	Number of respondents	Percentage
CIMA	243	43%
CIPFA	147	26%
ACCA	117	21%
ICAEW/ ICAS/ ICAI	56	10%

**Chart 7:** Number of respondents in each age banding split by gender



**Organisation and pay band**

Respondents work for organisations across England – 16% work in London, 25% in Midlands and East, 28% in the North and 31% in the South. Some 87% of respondents work full-time.

**Table 14** shows respondents by pay band, with the majority of respondents on band 8b or higher.

**Chart 8** shows the types of organisations that respondents work for. As expected, the vast majority work for NHS trusts (33%), foundation trusts (31%) or CCGs (21%).

**Career path**

A main purpose of this survey was to understand the career paths, training and motivation of NHS finance staff. **Chart 9** (see next page) looks at career paths – how long people have worked in their current role and for their current organisation. Among the respondents, 36% have been in their current role for two to five years, while 43% have been with their current organisation for five years or longer.

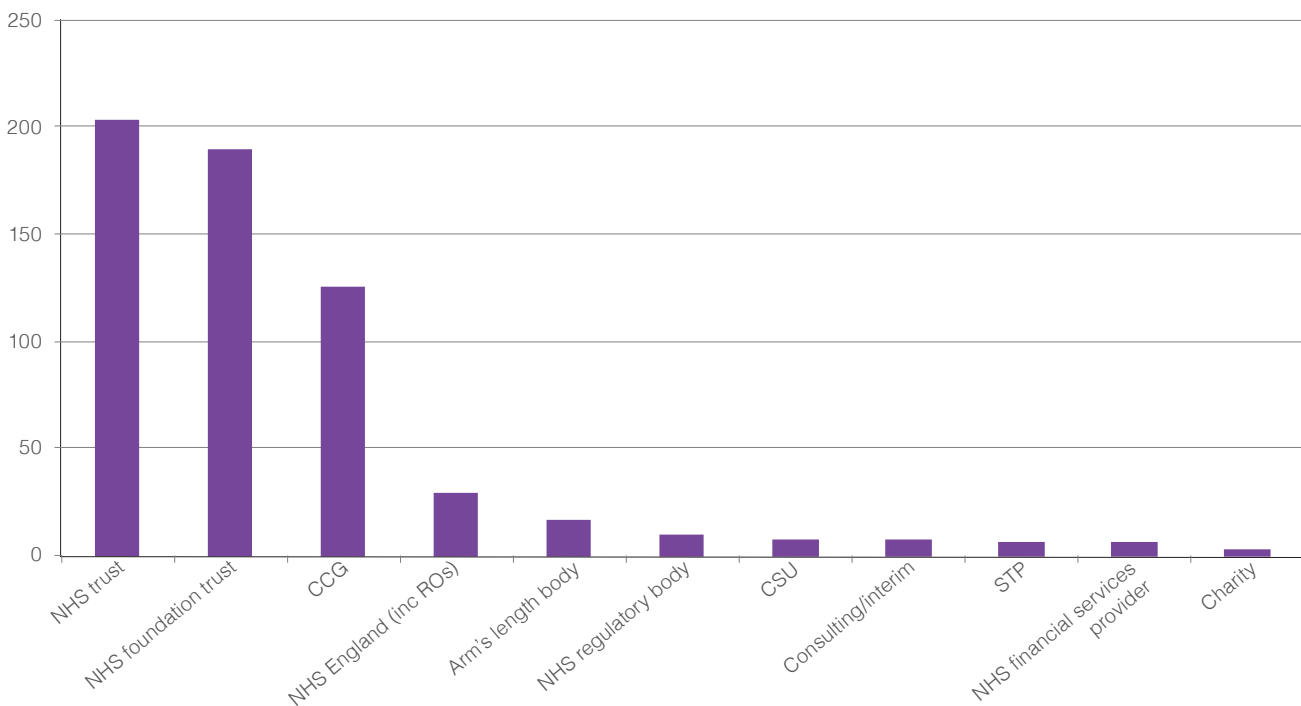
**Training**

Of the qualified accountants, 55% qualified in 2000 or after and 20% in 2010 or after. **Chart 10** (see next page) shows the numbers of qualified staff by institute at each pay band. CIMA is strongly represented in most pay grades, but there are more CIPFA or ICAEW members at the higher levels (most of whom qualified before 2000).

**Table 14:** Survey respondents by pay band

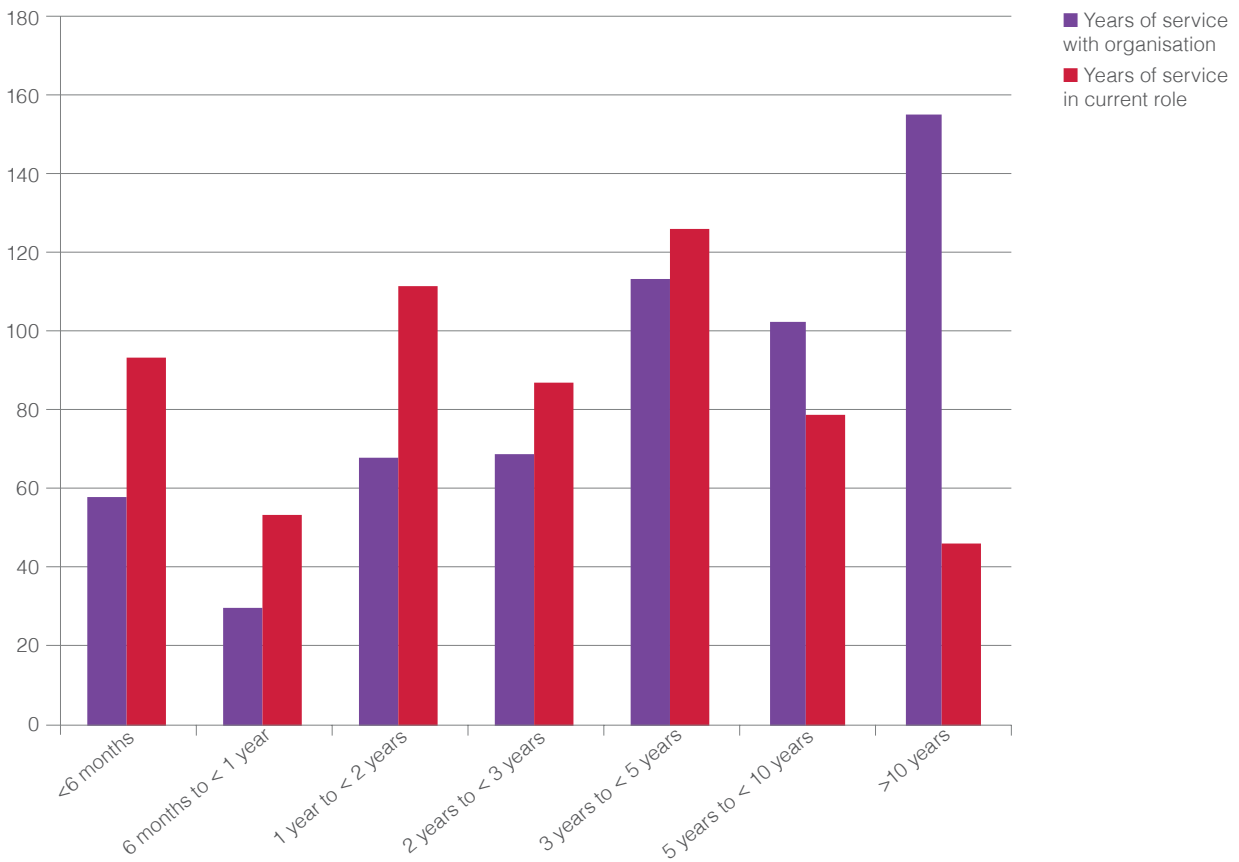
Pay band	Count	Percentage
AfC3	4	1%
AfC4	13	2%
AfC5	33	5%
AfC6	42	7%
AfC7	54	9%
AfC8a	108	18%
AfC8b	85	14%
AfC8c	90	15%
AfC8d	48	8%
AfC9	41	7%
Local contract (above AfC pay range)	21	3%
Very senior managers pay framework (VSM)	59	10%
Did not say	9	1%
<b>Total</b>	<b>607</b>	<b>100%</b>

**Chart 8:** Responses by sector

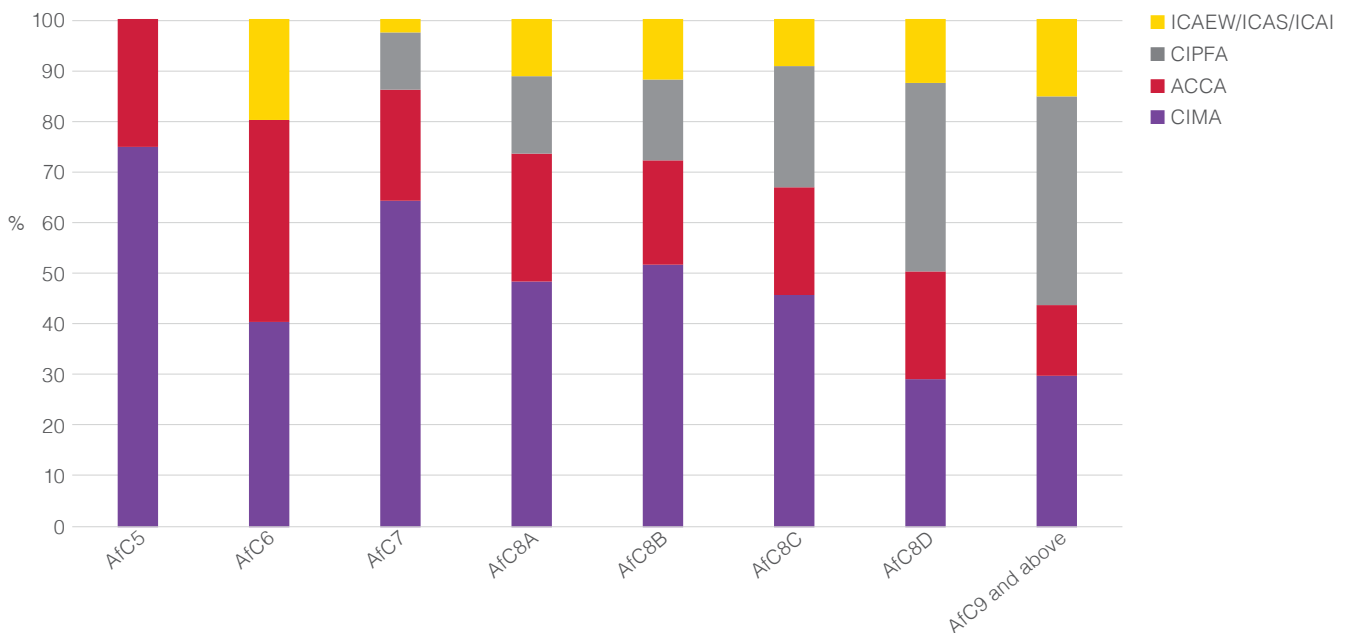




**Chart 9:** Length of service with organisation and in current role



**Chart 10:** Qualifications by pay band



### Work experience

We asked respondents about their career to date – 33% of respondents have spent their entire career in the NHS, and for almost half of them (aged 45 or over) that has been a long career. **Table 15** shows the wide variety of non-NHS experience that the other 67% of respondents have, with many having worked in more than one non-NHS role.

### Job satisfaction and career plans

We asked respondents to tell us about their job satisfaction. **Chart 11** shows that job satisfaction is positively skewed towards high job satisfaction. The mean job satisfaction, in a range of 1 to 10, is 6.6, slightly lower than in 2015 (6.7) or 2013 (6.8). There appears to be a downward trend occurring.

Respondents were invited to provide free text comments, although only a minority did. The most positive comments generally came from people who had recently changed roles or felt they were making a real impact for the NHS in their current role. The more negative comments fell into three main areas: the worsening financial position of their own organisation and/or the wider health economy; increasing workloads combined with pay, which was falling in real terms; and insecurity caused by planned mergers or other organisational change.

**Chart 12** (see next page) shows job satisfaction by pay grade. As in 2015, the most senior staff report the highest job satisfaction, although their comments show that many of them are under great pressure. Conversely, however, job satisfaction is lowest among the older staff (mean of only 6.1 in staff aged over 55) and highest in the younger staff. Regionally, job satisfaction is highest in the North (mean 6.9) and lowest in London (mean 6.3). It is lower in CCGs (mean 6.4) than in NHS trusts or FTs (mean 6.7) – a change since 2015, which may be linked to uncertainties about the future of CCGs. While there is a trend of job satisfaction increasing in line with seniority, there

**Table 15:** Analysis of work experience

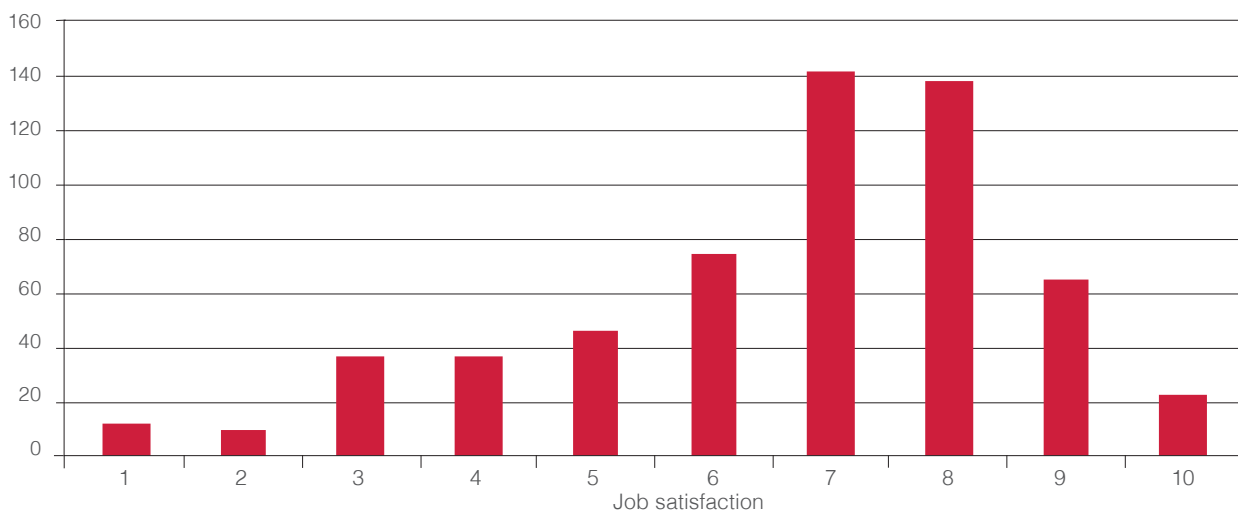
	Percentage
Entire career spent in NHS	33%
Experience from outside NHS	67%
Type of non-NHS experience	
Local government	12%
Central government	4%
Other public sector	12%
Charity sector	6%
Private sector – accountancy firm	19%
Private sector – services sector	13%
Private sector – retail	8%
Private sector – manufacturing/ industry	13%
Private sector – other	12%

is a noticeable dip for those working at band 8a level, with a mean score of 6.2.

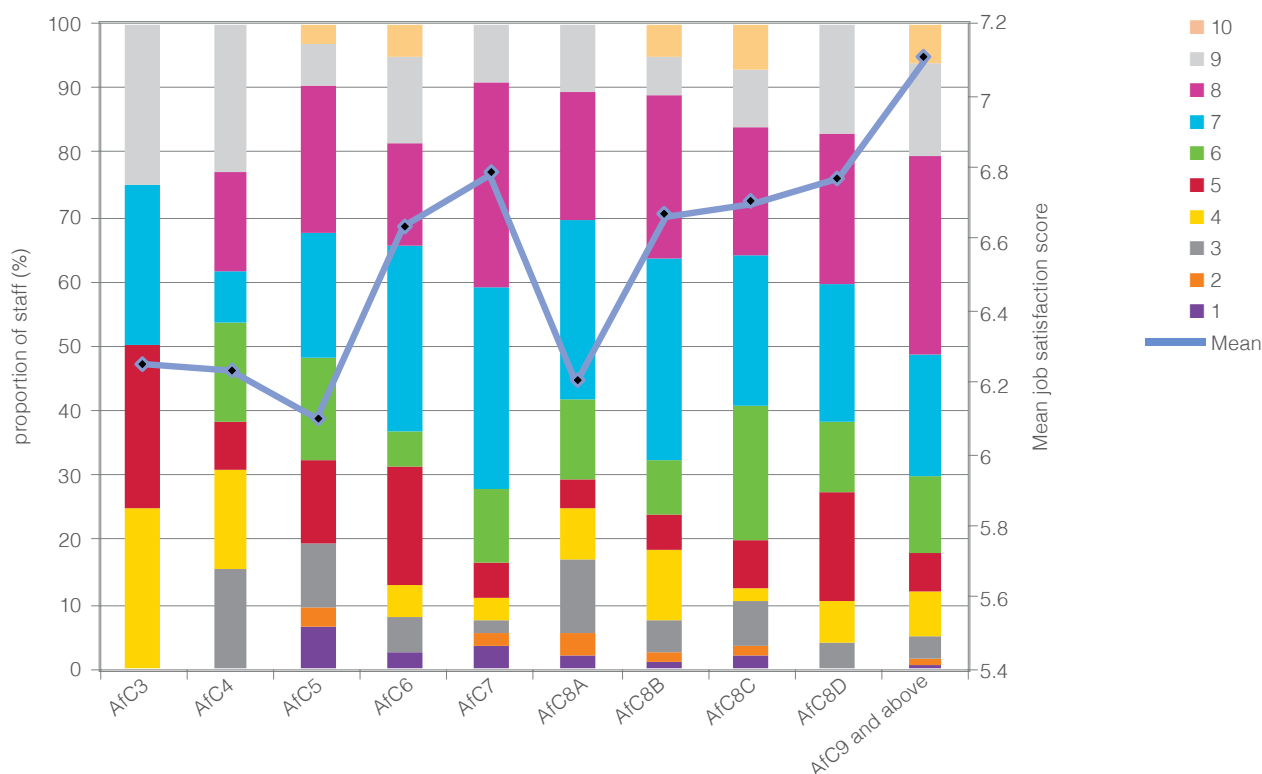
Part-time workers report lower job satisfaction (mean 6.0), and women report slightly lower job satisfaction than men. Job satisfaction is also, unsurprisingly, linked to job security. Respondents whose jobs are insecure in the short-term report low job satisfaction (5.9), and those who feel most secure have the highest job satisfaction (7.1). Overall 17% of respondents thought that their jobs were insecure in the short term, and 47% in the medium term. Despite this, only 10% of respondents were actively looking for another job, although a further 52% would consider a change of job.

Overall 53% of respondents expected their job satisfaction

**Chart 11:** Job satisfaction in numbers



**Chart 12:** Job satisfaction at each pay band



to stay much the same over the next two years, with 26% expecting an improvement and 21% a worsening. 63% of respondents would like to spend the rest of their career in the NHS, but only 47% expect to (it was a similar picture in 2015).

**Working hours**

**Table 16** shows the percentages of staff who work additional hours, analysed by pay band.

Among respondents, 70% work in excess of their contracted

hours at least once a week, with 22% reporting that they ‘always’ work in excess of their contracted hours, and a further 21% saying they ‘often’ (at least three days a week) work additional hours. As expected the most senior staff are most likely to work additional hours – 36% of respondents at band 8d and above always work additional hours. Rather surprisingly, however, this is lower than in 2015, when 42% of the respondents at band 8d and above said they always worked additional hours.

**Table 16:** Frequency of working additional hours, by pay band

	Always	Often (at least 3 days a week)	Frequently (1 or 2 days a week)	Rarely (1 or 2 days a month)	Never	Total
AfC3	0%	0%	75%	25%	0%	100%
AfC4	0%	0%	9%	64%	27%	100%
AfC5	3%	14%	21%	41%	21%	100%
AfC6	5%	14%	16%	54%	11%	100%
AfC7	18%	6%	27%	45%	4%	100%
AfC8a	16%	21%	35%	25%	3%	100%
AfC8b	17%	19%	38%	22%	4%	100%
AfC8c	22%	22%	27%	23%	5%	100%
AfC8d	36%	28%	19%	17%	0%	100%
AfC9	35%	35%	7%	23%	0%	100%
Local contract (above AfC pay ranges)	35%	30%	30%	5%	0%	100%
Very senior managers pay framework (VSM)	44%	29%	21%	6%	0%	100%
<b>Total</b>	<b>22%</b>	<b>21%</b>	<b>26%</b>	<b>26%</b>	<b>5%</b>	<b>100%</b>

**Table 17:** Career development opportunities in the last 12 months

	What development opportunities have you had through work in the past 12 months?	What kind of development opportunities would you like to have?
Attended local/national conferences	64%	14%
Attended local/national courses	63%	14%
Additional responsibilities/on-the-job training	63%	14%
E-learning	62%	7%
Webinar	58%	6%
Attended networking events/opportunities	53%	14%
Attended in-house training sessions	52%	11%
Attended national/local policy groups (such as Department of Health and Social Care or HFMA committees)	21%	22%

The respondents who always work extra hours also work very long hours – 33% of them work 10 to 15 extra hours, 17% work 15 to 20 extra hours, and 14% work over 20 extra hours a week. The respondents who work extra hours often (at least three days a week) typically work five to 10 extra hours a week.

Respondents were asked about flexible working. Two thirds of respondents thought that their organisations supported flexible working both in theory and in practice.

### Career development

Some 74% of respondents thought that NHS finance offers sufficient career development opportunities for motivated individuals, and 76% feel they have been given enough opportunities in their current role. This picture was the same in 2015. However, several respondents commented that there was limited scope to progress within their own organisations, as senior staff now tend to stay in their roles a long time. These respondents thought they would have to change organisation (and possibly to move house) to progress their careers.

**Table 17** shows the development opportunities that respondents have had in the past 12 months and the ones

they would like. The representation on national policy groups is naturally low, but it is encouraging that at least half of respondents had been provided with the other opportunities. Overall, the development opportunities respondents would like are significantly lower than in 2015.

Respondents were also asked about their experience of coaching and mentoring. In most cases, the respondents had no experience – 13% of respondents had worked with an internal coach or mentor and 26% with an external coach or mentor. Meanwhile, 11% had been on an internal coaching skills course, and 14% on an external course.

### Future finance directors

Existing finance directors most often expected to stay as finance directors for two to three years, but with a wide spread of responses – a third of them expected to remain as finance directors for five years or longer. More detailed questions were asked of deputy or assistant finance directors. Of the 134 responses, 60% did not aspire to become finance directors in the future. Their comments mentioned the potential heavy workload, stress, political interference, unrealistic expectations and job insecurity in a director's post.

**60% of deputy or assistant finance directors did not aspire to become finance directors due to the potential heavy workload, stress, political interference, unrealistic expectations and job insecurity in a director's post**



### Comparison with the private sector

Respondents were asked their perceptions of how a finance role in the NHS compared with the private sector. The results are shown in **Table 20**. The results are very similar to those in 2015. The private sector is perceived to offer better salaries, but the NHS has better pensions and better status. The NHS is perceived to offer more professional fulfilment, more job security, and better working hours and work-life balance.

### Motivation for working in the NHS

Respondents were asked about their motivation for working in the NHS. The four main motivating factors are public sector values (67% of respondents), improving patient care (56%), good employment benefits such as holidays and pension (51%) and job satisfaction (47%).

The factors offering least motivation to work in the NHS include being held in high esteem by others (10%), the availability of jobs (12%), job security (17%) and remuneration (18%).

### The size of the finance function

Of the survey respondents, 46% thought the NHS finance function was about the right size, while 44% thought it was too small and 10% too big. When asked what size the finance function would be in 2020/21, 58% of respondents thought it would be smaller, 31% about the same and 11% bigger. Respondents thought the main drivers for change would be organisational mergers, improved technology, the drive for more efficient back-office functions and the general financial pressures on the NHS.

**Table 20:** Perceptions about the private sector

	Better in the private sector	About the same	Better in the public sector
Salary and financial rewards	67%	21%	12%
Pension scheme	3%	11%	86%
Professional fulfilment	19%	39%	42%
Status (value attached to role by public/ friends/work colleagues)	52%	35%	13%
Stress	19%	52%	29%
Working hours	14%	45%	41%
Job security	8%	34%	58%
Work-life balance	12%	41%	47%

# Conclusion

There has been no major national reorganisation since 2013, but there have been changes to the way organisations work with each other. Finance staff have had to cope with new ways of working, while continuing with the task of providing high quality services with tightening financial resources.

The pressures on the NHS have led to even greater emphasis on financial management roles and an overall increase in finance staffing in acute trusts, with some significant changes in other sectors.

NHS finance staff report good job satisfaction, especially at the more senior levels. They have good motives for working in the NHS and want to stay in the sector. They see the NHS as providing good opportunities for motivated staff.

The HFMA will be using the data from the census and survey to continue to support members and all NHS finance staff by providing high-quality training and development opportunities.



**HFMA Qualifications**

Masters-level qualifications in healthcare business and finance



# Funding support for HFMA's masters-level qualifications


There are different funding options available to support you to study HFMA's masters-level qualifications in healthcare business and finance. Funding support includes:

- NHSI/E bursary
- HFMA branch bursary (devolved nations)
- Professional career development loan



**Contact HFMA to discuss the best options available to you:**

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 0117 938 8315

 [qualification.enquiry@hfma.org.uk](mailto:qualification.enquiry@hfma.org.uk)





## About the NHS Skills Development Network

The NHS Skills Development Network operates across NHS organisations in England. Its remit is to provide the infrastructure for improving leadership and professional development skills, raising standards and sharing best practice through economy-wide learning. The Skills Development Network uses a dedicated website, [www.skillsdevelopmentnetwork.com](http://www.skillsdevelopmentnetwork.com), to publicise and support its work. The website is the primary source of information for all staff in providing resources for personal and organisational development.

## About Future-Focused Finance

In February 2014, the six heads of the finance profession in the NHS came together to form the Finance Leadership Council and to initiate Future-Focused Finance. Future-Focused Finance is about 'Making People Count' by ensuring that everyone connected with NHS finance has access to the relevant skills, methods and opportunities to influence decision making in support of the provision of high-quality patient services. It offers a vision for NHS finance to aspire to. That includes everyone who works in finance, in every role at every level, those we work with to deliver services and the patients and communities that use and support those services.

## About the HFMA

The Healthcare Financial Management Association (HFMA) is the professional body for finance staff in healthcare. For more than 60 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 a 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.

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