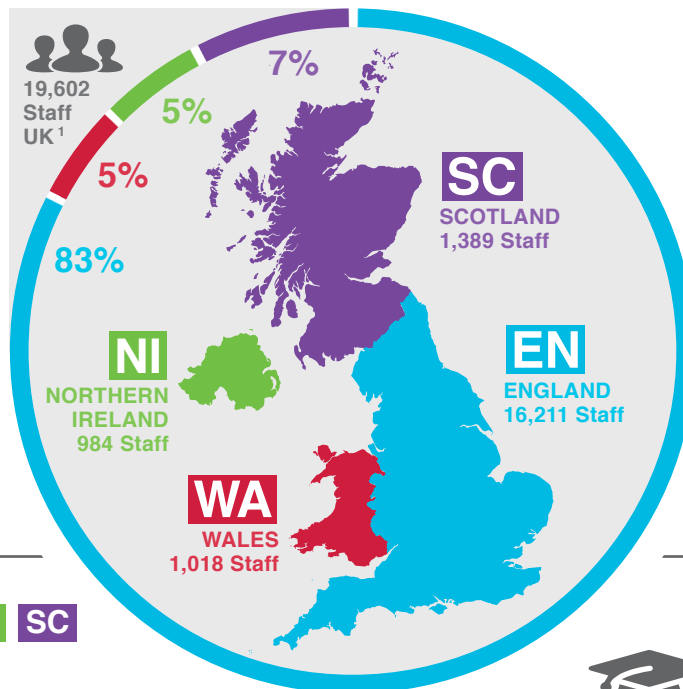
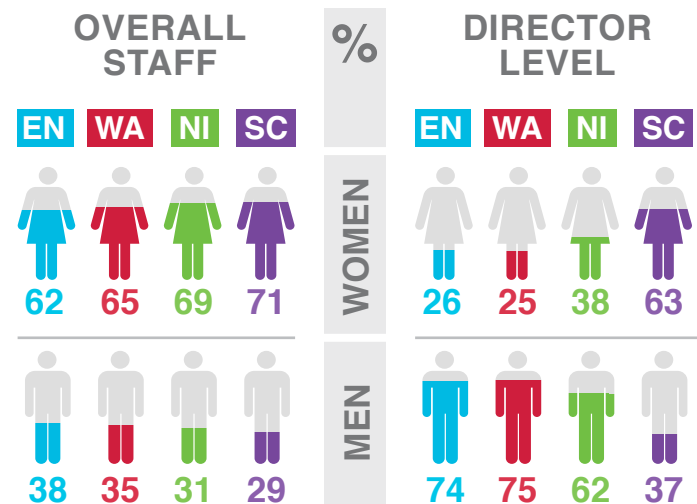
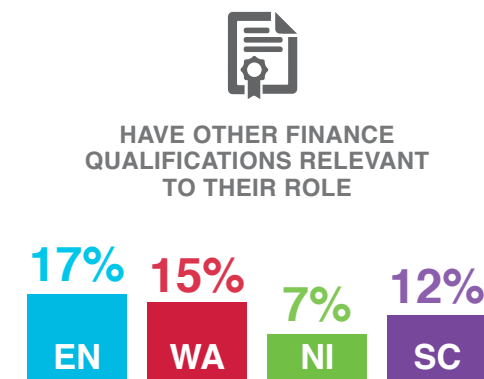
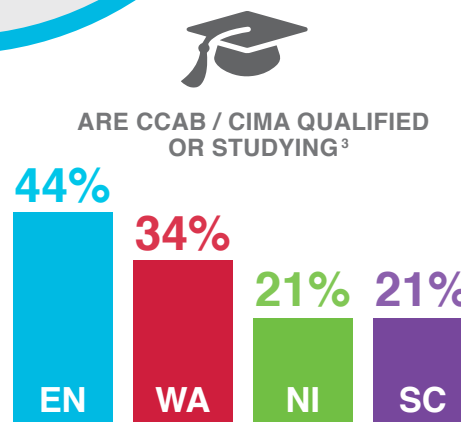
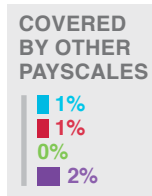
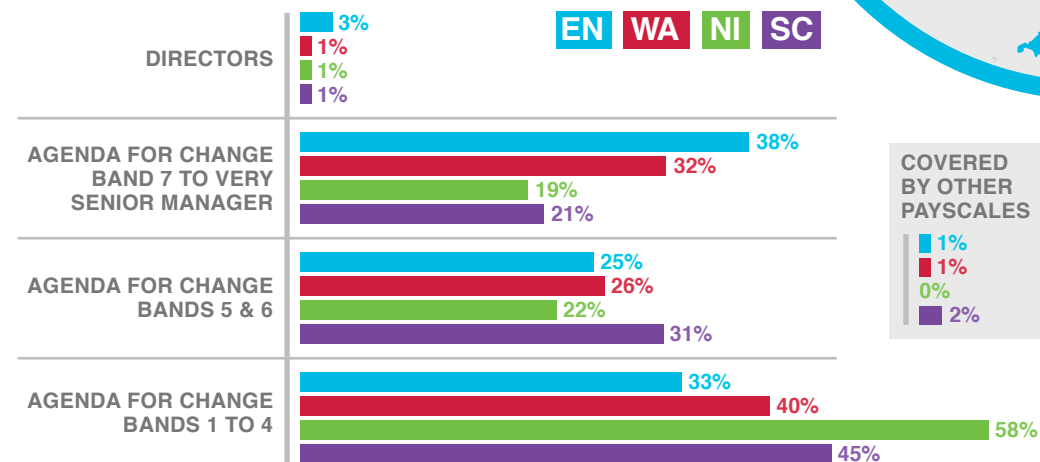


## UK STAFFING COMPARISON



	WORK IN FINANCIAL ACCOUNTING ROLES	WORK IN FINANCIAL MANAGEMENT ROLES	WORK IN FINANCIAL SERVICE ROLES
EN	27%	53%	20%
WA	24%	45%	31%
NI	24%	31%	45%
SC	25%	39%	36%



Source: The NHS Finance Function in 2015: United Kingdom (HFMA / FSD NETWORK / FUTURE FOCUSED FINANCE SCOTLAND / FINANCE ACADEMY WALES)

<sup>1</sup> Finance staff numbers as at the end of June 2015.

<sup>2</sup> Financial accounting includes accounts payable, accounts receivable and treasury management. Financial management includes financial planning, management accounts, performance, commissioning, costing and contracting. Financial services includes audit, payroll, financial systems, projects and administration and secretarial.

<sup>3</sup> The main accountancy qualifications held by NHS finance staff are those offered by CCAB member bodies and by CIMA.