



Health and Care Act 2022

2022 CHAPTER 31

PART 1

HEALTH SERVICE IN ENGLAND: INTEGRATION, COLLABORATION AND OTHER CHANGES

NHS England

14 Preparation of consolidated accounts for providers

Before section 66 of the National Health Service Act 2006 (and the italic heading before it) insert—

“Consolidated accounts

65Z4 Consolidated accounts for NHS trusts and NHS foundation trusts

- (1) NHS England must, in respect of each financial year, prepare a set of accounts that consolidates the annual accounts of—
 - (a) all NHS trusts established under section 25, and
 - (b) all NHS foundation trusts.
- (2) The Secretary of State may give NHS England directions as to—
 - (a) the content and form of the consolidated accounts, and
 - (b) the methods and principles to be applied in preparing them.
- (3) NHS England must, within such period as the Secretary of State may direct, send a copy of the consolidated accounts to—
 - (a) the Secretary of State, and
 - (b) the Comptroller and Auditor General.
- (4) The accounts must be accompanied by such reports or other information as the Secretary of State may direct.

Changes to legislation: There are currently no known outstanding effects for the Health and Care Act 2022, Section 14. (See end of Document for details)

- (5) The Comptroller and Auditor General must—
- (a) examine, certify and report on the consolidated accounts, and
 - (b) send a copy of the report to the Secretary of State and NHS England.
- (6) NHS England must lay before Parliament a copy of—
- (a) the consolidated accounts, and
 - (b) the Comptroller and Auditor General’s report on them.”

Commencement Information

- I1** S. 14 not in force at Royal Assent, see [s. 186\(6\)](#)
- I2** S. 14 in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 15, 29, 30](#))

Changes to legislation:

There are currently no known outstanding effects for the Health and Care Act 2022, Section 14.