



Health and Care Act 2022

2022 CHAPTER 31

PART 1

HEALTH SERVICE IN ENGLAND: INTEGRATION, COLLABORATION AND OTHER CHANGES

Miscellaneous

87 Tidying up etc provisions about accounts of certain NHS bodies

(1) After section 29 of the National Health Service Act 2006 insert—

“29A Special Health Authorities: accounts and audit

- (1) In this section a reference to a Special Health Authority is to a Special Health Authority which—
 - (a) performs functions only or mainly in respect of England, or
 - (b) neither performs functions only or mainly in respect of England, nor performs functions only or mainly in respect of Wales.
- (2) A Special Health Authority must keep proper accounts and proper records in relation to the accounts.
- (3) The Secretary of State may give a Special Health Authority directions as to the form in which its accounts must be kept.
- (4) A Special Health Authority must prepare, in respect of each financial year, annual accounts in such form as the Secretary of State may direct.
- (5) A Special Health Authority must send copies of any annual accounts prepared by it under subsection (4)—
 - (a) to the Secretary of State, by such date as the Secretary of State may direct, and
 - (b) to the Comptroller and Auditor General, as soon as is reasonably practicable following the end of the financial year in question.

Changes to legislation: There are currently no known outstanding effects for the Health and Care Act 2022, Section 87. (See end of Document for details)

- (6) The Comptroller and Auditor General must examine, certify and report on the annual accounts.
 - (7) The Special Health Authority must lay before Parliament—
 - (a) a copy of the annual accounts, and
 - (b) the Comptroller and Auditor General’s report on them.
 - (8) Nothing in subsection (2) requires any annual accounts prepared by a Special Health Authority to include matters relating to a charitable trust of which it is a trustee.
 - (9) Nothing in subsection (4) has effect in relation to accounts relating to a charitable trust of which the Special Health Authority is a trustee.”
- (2) In Schedule 4 to that Act (NHS trusts), after paragraph 11 insert—

“Accounts and audit

- 11A (1) An NHS trust must keep proper accounts and proper records in relation to the accounts.
- (2) The Secretary of State may give an NHS trust directions as to the form in which its accounts must be kept.
- (3) An NHS trust must prepare, in respect of each financial year, annual accounts in such form as the Secretary of State may direct.
- (4) For the audit of the annual accounts, see the Local Audit and Accountability Act 2014 (and, in particular, section 4 of that Act).
- (5) The Comptroller and Auditor General may examine—
- (a) the annual accounts and any records relating to them, and
 - (b) any report on them by the auditor or auditors.
- (6) An NHS trust must send a copy of its audited annual accounts to NHS England by such date as NHS England may direct.
- (7) Nothing in sub-paragraph (1) has effect in relation to accounts relating to a charitable trust of which an NHS trust is a trustee.
- (8) Nothing in sub-paragraph (3) requires any accounts prepared by an NHS trust to include matters relating to a charitable trust of which it is a trustee.”
- (3) In consequence of subsections (1) and (2)—
- (a) in section 6(3)(b) of the National Audit Act 1983, omit “Schedule 15 to the National Health Service Act 2006 or”;
 - (b) in the National Health Service Act 2006, omit—
 - (i) section 232 and the italic heading before it;
 - (ii) section 277(3)(n);
 - (iii) Schedule 15;
 - (c) in section 57(2A) of the Local Electoral Administration and Registration Services (Scotland) Act 2006, omit “(apart from in Schedule 15)”.

Changes to legislation: There are currently no known outstanding effects for the Health and Care Act 2022, Section 87. (See end of Document for details)

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Commencement Information

- I1** S. 87 not in force at Royal Assent, see **s. 186(6)**
- I2** S. 87 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), **Sch.** (with regs. 11, 13, 18, 29, 30)

Changes to legislation:

There are currently no known outstanding effects for the Health and Care Act 2022, Section 87.