

4 February 2022

(updated 1 June with laying instructions for NHS foundation trusts)

(updated 24 June with date for all providers to submit final pdf of annual report and accounts, and September/October laying deadlines for NHS foundation trusts)

Dear Colleague

NHS accounts timetable 2021/22 – with provider annex

Context and accounts submissions

The last two years has been a period of considerable challenge for the NHS and its finance teams. More widely, accounts preparation and audit has been an area of scrutiny across the public sector. Delays in the completion of audited accounts in local government in particular has been a point of focus in the Public Accounts Committee in recent months.

Against this context we would like to put on record our thanks to NHS finance teams, and the audit community, for working with us to keep NHS accounts on track and delivered successfully. To maintain this reputation for delivery it is important that, while challenging, year-end timetables are set realistically and with regard to competing views of stakeholders.

NHS bodies have largely been clear in expressing views that in recent years the year end goes on for too long. However the audit community has also been clear that 2021/22 cannot be seen as a post-pandemic year of 'recovery' in financial reporting or audit. Delays to audits in many sectors create a backlog, combined with considerable audit resourcing pressures in many areas and continued regulatory scrutiny.

After a period of negotiation, we have set an audited accounts deadline which is the same for all NHS bodies. But the intention of this is to spread the period over which audits can take place. In planning for the year end with your auditor, you should discuss the planned start date for the audit as well as the planned end date to focus effort. Entities should also consider preparation for audit such as good quality working papers, and whether a slight delay to the start of the audit after completion of draft accounts would be mutually beneficial to aid an efficient audit process with better preparation. These are matters for local discussion.

The main deadlines for month 12 accounts will be:

- 26 April - Draft accounts and consolidation schedules
- 22 June – Audited accounts and consolidation schedules

Full detail is provided in the **annex** to this letter.



Accountability and approvals

For some provider and commissioner organisations, there are areas feeding into the annual report and accounts where greater focus is needed on accountability and reporting. Please ensure you are familiar with areas including:

- Obtaining prospective approval for all special payments above £95,000, and/or considered novel, contentious or could cause repercussions. My [letter of 19 April 2021](#) explained these arrangements; our Assurance team can help with queries: England.Assurance@nhs.net.
- Specific requirements for obtaining prospective approval for **all** special severance payments: see www.england.nhs.uk/publication/severances/ for providers and [this page on Sharepoint](#) for CCGs.
- Adherence to guidance in disclosing all exit packages: in particular the requirement that this disclosure in accounts and consolidation schedules is on the basis of all exit packages **agreed** in the year.
- Adherence to guidance for contingent liabilities in line with the updated HM Treasury contingent liability framework [here](#).

Local audit

There continues to be constrained capacity in the local audit market. Changes in the market means many firms have a reduced risk appetite; this together with limited capacity means audit fees have increased in recent years. When seeking to appoint external auditors, good procurement is essential:

- Allow enough time for bidders to receive and respond to the request for proposals. This period should be **at least** six weeks in all cases. If your entity has complexities and specific risks this should be longer
- Ensure the procurement is run in good time in advance of the period where the work is required, so audit firms have an opportunity to plan resource: this should be at least a year before the first relevant audit visit. Complex procurements may need more notice.
- Ensure appropriate evaluation criteria: if the price percentage is too high it may dissuade potential bidders
- Ensure you show good understanding of external audit and its value.
- Guidance on the formation of ICBs is published on the FutureNHS platform as updated.

All NHS organisations have a statutory responsibility to appoint an external auditor. Further information is provided in our guidance available at <https://www.england.nhs.uk/financial-accounting-and-reporting/audit-and-assurance-a-guide-to-governance/>.

Next steps

Our guidance to support you through the year end process continues to be available on [Sharepoint for CCGs](#) and on our [financial reporting webpage](#) for NHS provider organisations.

For commissioners, queries on the CCG_CSU template and any other year end related matters should be addressed to england.yearendaccounts@nhs.uk.

For providers, any queries on statutory accounts and the Trust Accounts Consolidation (TAC) schedules should be addressed to England.provider.accounts@nhs.net. Queries on any other part of the provider financial reporting (PFR) template should be addressed to NHSI.sector.reporting@nhs.net or NHSI.CapitalCashQueries@nhs.net as appropriate.

Yours sincerely

A handwritten signature in black ink that reads "A Snarr". The letters are cursive and slightly slanted.

Adrian Snarr
Director of Financial Control

Annex: Detailed year-end timetable

Provider Annex: Accounts and reporting timetable for 2021/22

Organisations should note the following definitions:

- **Receivable organisation** - this is the organisation sending the invoice/is carrying the trade receivable/is receiving the income i.e. the supplier or provider
- **Payable organisation** – this is the organisation receiving the invoice/carrying the trade payable/recording expenditure i.e. the purchaser or commissioner.

We have colour-coded rows in this table as follows:

White row	Agreement of balances process
Yellow row	Monthly monitoring submission
Blue row	'Key data' submission
Green row	TAC / accounts / agreement of balances submission to NHS Improvement
Red row	Other processes
Grey row	Month 12 form release by NHS Improvement

Date (by end of day unless stated)	Detail
Between 4 th January and 28 th February 2022	Submit NHS Pensions requests for senior managers' remuneration ('Greenbury') Please note that all requests for disclosure information must be received by NHS Pensions within their timeframe to enable the necessary information to be provided in time for the submission of draft accounts. NHS Pensions is unable to guarantee that requests or queries received after the deadline will be dealt with in time for draft accounts submissions.
Tuesday 1 st February 2022	NHS Improvement distributes DHSC group mismatch schedules to NHS providers (receivables and payables only)
Friday 4 th February 2022	Final date for agreement of income and expenditure above £300,000 in respect of invoices dated up to 31 December 2021.
Friday 4 th February 2022	Agreement of leases – Deadline for all group organisations to submit completed <u>lessor</u> statement template, including nil returns. Providers should upload to their NHS Improvement portal.
Tuesday 8 th February 2022 (noon)	NHS providers submit first submission of month 9 income and expenditure AoB to NHS Improvement This submission is made by resubmitting the month 9 PFR file. You should submit the whole form, but only the WGA information will be utilised from this submission (a first submission of income and expenditure). The accounts and in-year monitoring information will not be used and need not be updated. Validation errors can be ignored in this submission, except for the specific agreement of balances validations referred to on the 'Cover' sheet of the form. Please note that a submission is required from all providers, even if no AoB data has changed. Receivables and payables AoB information can also be included but this is not a formal receivables and payables resubmission. Template to be uploaded to the NHS Improvement Portal outbox. Please ensure that 'Agreement of balances resubmission' is selected on the cover of the PFR file before uploading.
Tuesday 15 th February 2022	NHS Improvement distributes DHSC group mismatch schedules to NHS providers

Date (by end of day unless stated)	Detail
Tuesday 15 th February 2022 (noon)	<p>Submission of month 10 monitoring return to NHS Improvement</p> <p>Template to be uploaded to the NHS Improvement Portal outbox.</p> <p>Any financial commentary or other documents that accompany the template should be uploaded to the NHS Improvement Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period 'M10'.</p>
Wednesday 16 th February 2022	<p>Agreement of leases – NHS Improvement will distribute populated <u>lessee</u> statements to providers on NHS Improvement portals. These should be reviewed and returned by 7th March.</p>
Friday 25 th February 2022 (noon)	<p>NHS providers submit second submission of month 9 income/expenditure and receivables/payables AoB to NHS Improvement</p> <p>This submission is made by resubmitting the month 9 PFR file. You should submit the whole form, but only the WGA information will be utilised from this submission. The accounts and in-year monitoring information will not be used and need not be updated. Validation errors can be ignored in this submission, except for the specific agreement of balances validations referred to on the 'Cover' sheet of the form. Please note that a submission is required from <u>all providers</u>, even if no AoB data has changed.</p> <p>Template to be uploaded to the NHS Improvement Portal outbox. Please ensure that 'Agreement of balances resubmission' is selected on the cover of the PFR file before uploading.</p>
Monday 28 th February 2022	<p>Final deadline for submitting requests for senior managers' remuneration information ('Greenbury') to NHS Pensions – see information above</p>
Friday 4 th March 2022	<p>NHS Improvement distributes DHSC group mismatch schedules to NHS providers</p> <p>Providers should use these reports to manage the resolution of any remaining variances before the year end agreement of balances process.</p>
Monday 7 th March	<p>Agreement of leases – Deadline for all organisations to submit completed <u>lessee</u> statements, including nil returns. Providers should upload to their NHS Improvement portal.</p>
Tuesday 8 th March 2022	<p>NHS Improvement issues illustrative month 12 TAC schedules</p> <p>This file is to provide early sight of the final form to aid the year-end process and this <u>cannot be submitted</u> to NHS Improvement. The form will be issued via the Portal inbox and accompanied by an email from Provider Accounts. (England.provider.accounts@nhs.net).</p>
Tuesday 15 th March 2022 (noon)	<p>Submission of month 11 monitoring return to NHS Improvement</p> <p>Template to be uploaded to the NHS Improvement Portal outbox.</p> <p>Any financial commentary or other documents that accompany the template should be uploaded to the NHS Improvement Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period 'M11'.</p>
Wednesday 16 th March	<p>Agreement of leases – NHS Improvement distribute completed lessee information back to counterparty lessors.</p>
Wednesday 23 rd March 2022	<p>Final date for sending March dated invoices (email where possible). These invoices relate to activity and services up to and including February and should include estimates for March activity and services where possible.</p>
Thursday 24 th March 2022	<p>Final date for despatch of payments to DHSC group bodies for 2021/22. This means that there should be no payments made after 24th March 2022 without prior agreement.</p>
Friday 25 th March 2022	<p>NHS Improvement issues month 12 PFR form (including TAC schedules)</p> <p>Month 12 forms will be issued to providers together with completion instructions. The form will be issued via the Portal inbox and accompanied by an email from Provider Accounts or Sector Reporting (england.provider.accounts@nhs.net, england.sector.reporting@nhs.net)</p>

Date (by end of day unless stated)	Detail
Tuesday 29 th March 2022	Date for Receivable organisations to e-mail Payable organisations a receivables statement detailing outstanding invoices dated and invoiced up to 23 rd March 2022. Payments received up to and including 24 th March 2022 must also be included. Please note: <ul style="list-style-type: none"> • Only one statement must be sent to each Payable organisation • A statement must be sent to each Payable organisation where the balance is £2,500 or higher. Agreement is not required where the total balance is below £300,000
Wednesday 30 th March – Friday 1 st April 2022	If a receivables statement has not been received the Payable organisation is to inform the Receivable organisation. In such cases, the Receivable organisation must email a statement immediately.
Thursday 31 st March	Agreement of leases – Deadline for organisations to have taken steps to resolve cases where agreement has not been reached on the existence of lease arrangements between group bodies.
Thursday 7 th April 2022	Final date for agreement of outstanding Receivables/Payables dated up to 23 rd March 2022 and above £300,000
Thursday 7 th April 2022	Final date for Receivables organisations to email a statement of Accruals to the Payable organisations, listing all 2021/22 liabilities not invoiced by 23 rd March 2022.
Thursday 7 th April 2022	Final date for Receivable organisations to e-mail Payable organisations an income statement detailing income invoiced/received to 23 rd March 2022. The statement will include income that has been invoiced and income received without an invoice e.g. Grants, R&D payments etc. Only one statement must be sent to each Payable organisation. An income statement must be sent to each payable organisation for balances over £2m. Agreement is not required where the total balance is below £3m.
Tuesday 19 th April 2022	Final date for agreement of income/expenditure above £3m balance. Complete discussions regarding accruals for inclusion in 2021/22 accounts.
Tuesday 19 th April 2022	Submission of month 12 ‘key data’ return to NHS Improvement Template to be uploaded to the NHS Improvement Portal outbox. Please note ‘Key Data’ submissions are to allow early view of high-level figures. We would not expect any material changes to these key figures unless this has been agreed with your NHS improvement regional contact first.
Tuesday 26 th April 2022 (noon)	NHS providers submit month 12 PFR form (including unaudited TACs) and draft accounts to NHS Improvement This submission is of: <ul style="list-style-type: none"> • Month 12 PFR form (including unaudited TACs) • Draft accounts The TACs will include income/expenditure and receivables/payables WGA data. PFR form uploaded to the NHS Improvement Portal (outbox). Please ensure that ‘Draft accounts’ is selected on the cover of the PFR file before uploading. There should be no validation errors in this submission. Draft accounts uploaded to the NHS Improvement Portal outbox and submitted as: <ul style="list-style-type: none"> • Financial year: FY2021-22 • Activity: In Year Returns • Template Type: Accounts submissions

Date (by end of day unless stated)	Detail																														
	<ul style="list-style-type: none"> Period: M12 Any financial commentary that accompanies the template should be uploaded to the NHS Improvement Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period 'M12'.																														
Tuesday 3 rd May 2022	NHS Improvement distributes DHSC group mismatch schedules to NHS providers																														
Tuesday 10 th May 2022 (noon)	NHS providers re-submit TACs to provide updated agreement of balances information to NHS Improvement This submission is made by resubmitting the month 12 PFR file. You should submit the whole form, but only the WGA information will be utilised from this submission. The accounts and in-year monitoring information will not be used and need not be updated. Validation errors can be ignored in this submission, except for the specific agreement of balances validations referred to on the 'Cover' sheet of the form. Please note that a submission is required from all providers, even if no AoB data has changed. Template to be uploaded to the NHS Improvement Portal outbox. Please ensure that 'Agreement of balances only' is selected on the cover of the PFR file before uploading. Any changes to the accounts must be agreed with your auditors and should form part of the audited submission of the accounts and PFR form on 22 nd June.																														
Monday 16 th May 2022	NHS Improvement distributes DHSC group mismatch schedules to NHS providers																														
Wednesday 22 nd June 2022 (noon)	NHS providers submit month 12 PFR form (including audited TACs) and audited accounts to NHS Improvement <table border="1" data-bbox="363 1093 1401 2018"> <thead> <tr> <th data-bbox="363 1093 432 1294"></th> <th data-bbox="432 1093 943 1294"></th> <th data-bbox="943 1093 1114 1294">Electronic (Portal)</th> <th data-bbox="1114 1093 1401 1294">Electronic (Portal) scan (pdf) of a signed document. In all cases electronic signature(s) included in PDF are acceptable</th> </tr> </thead> <tbody> <tr> <td data-bbox="363 1294 432 1402">1</td> <td data-bbox="432 1294 943 1402">Audited accounts</td> <td data-bbox="943 1294 1114 1402">✓ (Any reasonable file type)</td> <td data-bbox="1114 1294 1401 1402"></td> </tr> <tr> <td data-bbox="363 1402 432 1487">2</td> <td data-bbox="432 1402 943 1487">Audited accounts: signed Statement of Financial Position (balance sheet)</td> <td data-bbox="943 1402 1114 1487"></td> <td data-bbox="1114 1402 1401 1487">✓</td> </tr> <tr> <td data-bbox="363 1487 432 1594">3</td> <td data-bbox="432 1487 943 1594">Audited accounts: signed Statement of Accounting / Accountable Officer's Responsibilities</td> <td data-bbox="943 1487 1114 1594"></td> <td data-bbox="1114 1487 1401 1594">✓</td> </tr> <tr> <td data-bbox="363 1594 432 1680">4</td> <td data-bbox="432 1594 943 1680">Audited TAC schedules (submission of PFR form)</td> <td data-bbox="943 1594 1114 1680">✓</td> <td data-bbox="1114 1594 1401 1680"></td> </tr> <tr> <td data-bbox="363 1680 432 1953">5</td> <td data-bbox="432 1680 943 1953"> Audited TAC schedules: Print or screenshot of the 'Confirmations' tab and signed* at the bottom by the Chief Executive as confirmation that the final audited TAC schedules have been submitted. Please ensure answer to question 3 has been updated. *For 2021/22, typing in the Chief Executive's name in the box is sufficient. See TAC form. </td> <td data-bbox="943 1680 1114 1953"></td> <td data-bbox="1114 1680 1401 1953">✓</td> </tr> <tr> <td data-bbox="363 1953 432 2018">6</td> <td data-bbox="432 1953 943 2018">Full final text of 'audited' annual report (this does not need to have final</td> <td data-bbox="943 1953 1114 2018">✓</td> <td data-bbox="1114 1953 1401 2018"></td> </tr> </tbody> </table>					Electronic (Portal)	Electronic (Portal) scan (pdf) of a signed document. In all cases electronic signature(s) included in PDF are acceptable	1	Audited accounts	✓ (Any reasonable file type)		2	Audited accounts: signed Statement of Financial Position (balance sheet)		✓	3	Audited accounts: signed Statement of Accounting / Accountable Officer's Responsibilities		✓	4	Audited TAC schedules (submission of PFR form)	✓		5	Audited TAC schedules: Print or screenshot of the 'Confirmations' tab and signed* at the bottom by the Chief Executive as confirmation that the final audited TAC schedules have been submitted. Please ensure answer to question 3 has been updated. *For 2021/22, typing in the Chief Executive's name in the box is sufficient. See TAC form.		✓	6	Full final text of 'audited' annual report (this does not need to have final	✓	
		Electronic (Portal)	Electronic (Portal) scan (pdf) of a signed document. In all cases electronic signature(s) included in PDF are acceptable																												
1	Audited accounts	✓ (Any reasonable file type)																													
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3	Audited accounts: signed Statement of Accounting / Accountable Officer's Responsibilities		✓																												
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6	Full final text of 'audited' annual report (this does not need to have final	✓																													

Date (by end of day unless stated)	Detail			
		formatting for printing, but should be the final text)		
	7	Annual report: signed pages <ul style="list-style-type: none"> For FTs: see annex 1 to chapter 1 of the FT ARM For NHS trusts: see DHSC GAM paragraphs 3.8 and 3.9) 		✓ (No need to upload separately if the file in (6) is a pdf containing signatures)
	8	Auditor ISA 260 report	✓	
	9	Original signed audit report (audit opinion) on the accounts		✓ For avoidance of doubt – Electronic signature included in PDF is acceptable here as well.
	10	Original signed chief executive and finance director certificate on the summarisation schedules (TAC schedules)		✓
	11	Auditor report on the summarisation schedules (TAC schedules)		✓
<p>The TACs will include income/expenditure and receivables/payables WGA data.</p> <p>PFR form uploaded to the NHS Improvement Portal (outbox). Please ensure that ‘Audited accounts’ is selected on the cover of the PFR file before uploading.</p> <p>There should be no validation errors in this submission.</p> <p>All other electronic submissions in table above uploaded to the NHS Improvement Portal outbox and submitted as:</p> <ul style="list-style-type: none"> Financial year: FY2021-22 Activity: In Year Returns Template Type: Accounts submissions Period: M12 				
By Friday 1 st July 2022	<p>FOR NHS FOUNDATION TRUSTS ABLE TO LAY IN JULY (Tranche 1) – Step 1 of 2</p> <p>Laying NHS foundation trust annual report and accounts before Parliament</p> <p>Please note that <u>annual reports must contain an audit certificate</u> which will not be issued by an auditor until VFM work is complete and the auditor’s annual report has been issued.</p> <p>Where NHS foundation trusts have a finalised annual report and accounts (incorporating final audit report and audit certificate) in time to meet these deadlines, the e-laying steps are set out below. Once laid, the document cannot be changed.</p> <p>If the external auditor’s audit certificate accompanying the audit report has not been issued to certify that the audit is complete, then the NHS foundation trust will lay its annual report and accounts after the summer recess.</p> <p>Parliament step 1: Send PDF for checking in preparation for laying – following ‘e-laying’ guidance</p> <p>NHS foundation trusts should pay careful attention to the format required by the laying guidance published alongside the DHSC GAM and note the requirement to send the draft</p>			

Date (by end of day unless stated)	Detail									
	<p>document to the Parliamentary Clerk for approval prior to laying. Note also the checklist at the end of the guidance.</p> <p>The DHSC GAM supplement (link below) gives guidance on the process to be followed.</p> <p>For pre-summer recess laying in 2021/22, the 2019/20 e-laying guidance in this document should be used. A PDF should be emailed to mb-si@dhsc.gov.uk. The email title should contain the name of your trust and the words 'for checking'. This is the final deadline for this step – but we recommend sending the PDF for checking earlier where available.</p> <p>DHSC GAM supplement: https://www.gov.uk/government/publications/department-of-health-guidance-on-laying-accounts-in-parliament (unchanged from 2019/20)</p>									
By Friday 8 th July 2022	<p>FOR NHS FOUNDATION TRUSTS ABLE TO LAY IN JULY (Tranche 1) – Step 2 of 2</p> <p>Parliament step 2: NHS foundation trusts submit accounts to DHSC Parliamentary Office to be laid before Parliament – following 'e-laying' guidance</p> <p>Following the e-laying guidance, once the format has been confirmed as acceptable, a final print-ready PDF should be sent to mb-si@dhsc.gov.uk. This should be the full annual report and full statutory accounts (as one document), including audit certificate (alongside audit report) which confirms completion of the audit. The email title should contain the trust name and the words 'final version'.</p> <p>Once laid before Parliament the NHS foundation trust must make the annual report and accounts publicly available. It is recommended that this is via the trust's website. If an NHS foundation trust chooses to publish a 'performance report: overview with supplementary material' (see FT ARM) on its website, this must include a statement on how the user can obtain the full annual report and accounts.</p> <p>NHS foundation trusts can identify when their annual report has been laid by reviewing the House of Commons votes and proceedings webpage: https://www.parliament.uk/business/publications/business-papers/commons/votes-and-proceedings/</p>									
	<p>FOR NHS FOUNDATION TRUSTS LAYING AFTER THE SUMMER RECESS</p> <p>Parliament is in recess during the following dates. No annual reports can be laid during these periods.</p> <table border="1" data-bbox="368 1440 1449 1585"> <thead> <tr> <th>Recess</th> <th>House rises</th> <th>House returns</th> </tr> </thead> <tbody> <tr> <td>Summer</td> <td>21st July 2022</td> <td>5th September 2022</td> </tr> <tr> <td>Conference</td> <td>15th September 2022 (Lords)</td> <td>17th October 2022</td> </tr> </tbody> </table> <p>NHS foundation trusts may continue to submit PDFs for checking and final PDFs to the Parliamentary Clerk during recess (once an audit certificate has been received) and reports will be laid at the earliest opportunity.</p> <ul style="list-style-type: none"> • Laying tranche 2: NHS foundation trusts wanting to lay in the first week after summer recess (w/c 5th September) should send a PDF for checking no later than Friday 26th August and a final PDF for laying no later than Friday 2nd September following the e-laying instructions set out in the two rows above. • Laying tranche 3: NHS foundation trusts wanting to lay during w/c 12th September should send a PDF for checking no later than Friday 2nd September and a final PDF for laying no later than Friday 9th September following the e-laying instructions set out in the two rows above. • Laying tranche 4: All remaining NHS foundation trusts (where auditors' use of resources arrangements conclusion has been delayed) must send a PDF for 	Recess	House rises	House returns	Summer	21 st July 2022	5 th September 2022	Conference	15 th September 2022 (Lords)	17 th October 2022
Recess	House rises	House returns								
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Date (by end of day unless stated)	Detail
	checking no later than Monday 10th October and a final PDF for laying no later than Monday 17th October following the e-laying instructions set out in the two rows above.
Friday 30 th September 2022	<p>FOR ALL NHS PROVIDERS: NHS providers submit final full annual report (including full statutory accounts) and the auditor’s annual report to NHS Improvement</p> <p>This submission is of:</p> <ul style="list-style-type: none"> • Final full annual report with full statutory accounts (ARA) This should be a <u>single PDF document</u> containing both the annual report and full statutory accounts including audit report (opinion) and audit certificate, where provided separately at a later date than the audit report. • Auditor’s annual report (AAR) <p>Uploaded to the NHS Improvement Portal outbox:</p> <ul style="list-style-type: none"> • Financial year: FY2021-22 • Activity: In Year Returns • Template Type: Accounts submissions • Period: M12 <p>Note: For an NHS foundation trust this must come after its annual report and accounts is laid in Parliament. If the NHS foundation trust does not receive the audit certificate from its auditor in time to fall into laying tranche 1, 2 or 3 above, it will not be able to comply with this deadline. Please contact england.provider.accounts@nhs.net to advise us of this.</p> <p>NHS foundation trusts are reminded that once its annual report and accounts are laid before Parliament it must make them publicly available immediately. We expect this to be met by publishing them on the trust website. The FT ARM requires that the auditor’s annual report is also published by the foundation trust.</p>
Friday 30 th September 2022	<p>FOR NHS TRUSTS ONLY: NHS trusts to publish Annual Report and accounts</p> <p>Each NHS trust should make its 2021/22 annual report and accounts available on its website. Please note the annual report must contain the full audit report (opinion) and audit certificate.</p> <p>As guided by the DHSC GAM, an NHS trust may choose to additionally publish a “performance report overview and supplementary material”. If this document is published on the trust’s website, it must include a statement on how the user can obtain the full annual report and accounts.</p> <p>In either case, NHS Improvement will consider NHS trusts’ accounts data to be in the public domain after this date.</p> <p>NHS trusts are reminded that the DHSC GAM requires that the auditor’s annual report is also published by the trust.</p>
TBC	<p>FOR ALL NHS PROVIDERS</p> <p>NHS providers reply to NHS Improvement’s letter regarding events after the reporting date.</p>

Annex 2: Summarised timetable for 2021/22

Collection period	Information collected	NHS Improvement issues forms via portals (by end of day)	Submission deadline for providers (by <u>noon</u> unless otherwise stated)
Month 9: Main submission	PFR form: TAC schedules and monthly monitoring	Tuesday 21 st December 2021	Tuesday 25 th January 2022
Month 9: AoB submission	PFR form: TAC schedules (WGA sheets updated only)	n/a	Tuesday 8 th February 2022
Month 9: AoB resubmission	PFR form: TAC schedules (WGA sheets updated only)	n/a	Friday 25 th February 2022
Month 10	PFR form: monthly monitoring	Friday 4 th February 2022	Tuesday 15 th February 2022
Month 11	PFR form: monthly monitoring	Friday 4 th March 2022	Tuesday 15 th March 2022
Month 12 Key Data	PKD form: Key data	Wednesday 6 th April 2022	Tuesday 19 th April 2022
Month 12: Draft Accounts	PFR form: TAC schedules and monthly monitoring	Friday 25 th March 2022	Tuesday 26 th April 2022
Month 12: AoB submission	PFR form: TAC schedules (WGA sheets updated only)	n/a	Tuesday 10 th May 2022
Month 12: Final Accounts	PFR form: TAC schedules and monthly monitoring	n/a	Wednesday 22 nd June 2022