

# NATIONAL HEALTH SERVICE ACT 2006

## DIRECTIONS GIVEN BY THE SECRETARY OF STATE IN RESPECT OF NATIONAL HEALTH SERVICE TRUSTS' ACCOUNTS

The Secretary of State for Health and Social Care, with the approval of the Treasury, in exercise of powers conferred by paragraph 11A of Schedule 4 to, and section 273(1) of, the National Health Service Act 2006, gives the following Directions:

### Commencement and interpretation

1. (1) These Directions are given to NHS trusts and come into force on the 1 July 2022.

(2) In these Directions:

“the Accounts” means the accounts of an NHS trust for a given financial year<sup>1</sup>;

“NHS trust” means an NHS trust established under section 25 of the National Health Service Act 2006

“the trust” means the NHS trust in question.

### Form of Accounts, including statement of directors' responsibilities

2. (1) NHS trusts are directed as follows.

(2) The Accounts submitted under paragraph 11A of Schedule 4 to the National Health Service Act 2006 must show, and give a true and fair view of, the trust's gains and losses, cash flows and financial state at the end of the financial year.

(3) The Accounts must meet the accounting requirements of the Department of Health and Social Care Group Accounting Manual (“the Manual”) as it applies for the relevant financial year, as agreed with the Treasury.

(4) Where the Manual requires a statement of directors' responsibilities in respect of the Accounts, this must be signed and dated by the Chief Executive and Finance Director of the trust.

### Revocation of 2018 Directions

4. The Directions entitled “*Directions by the Secretary of State in Respect of National Health Service Trusts' Accounts*”, signed on 23rd March 2018, are revoked.

Signed by the authority of the Secretary of State for Health and Social Care

.....*J. Nichols*.....

by **Jennifer Nichols**,

a member of the Senior Civil Service, Department of Health and Social Care, Quarry House, Leeds LS2 7UE.

Dated 23/6/2022

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<sup>1</sup> “financial year” is defined in section 275 of the National Health Service Act 2006 (c. 41) as “a period of 12 months ending with 31<sup>st</sup> March in any year”.