

7 February 2023
(updated 1 June with laying and publication deadlines)

Dear Colleague

NHS accounts timetable 2022/23 – with provider annex

Context and accounts submissions

The current financial year is a busy one for financial reporting in the NHS. Clinical Commissioning Groups (CCGs) have now prepared their 3-month set of accounts, but with many CCG external audits taking place at the same time as the 9-month Integrated Care Board (ICB) accounts, the coming year end will be busy. Equally provider colleagues are adapting to a new approach of system working. All bodies are implementing new lease accounting rules under IFRS 16: the most significant accounting change since the adoption of IFRS with material impact on many providers in particular.

We discussed the process of setting the year end timetable dates with you at our virtual Finance ‘Roadshow’ event in November 2022. Thank you for your considerable efforts in delivering 2021/22. For the overwhelming majority, accounts were submitted on time and we are very grateful. But for a significant minority the deadline was missed and in most cases this was because auditors reported needing more time to complete their work. For some, a missed deadline meant work dragged on further; a number of entities reported that once the deadline was missed the impetus for completion felt diminished.

It is important that auditors can deliver their work independently, and firms will rightly take care to ensure they are issuing the right audit opinion and that their work stands up to scrutiny. But at the same time delivery against contracts matters: we have had helpful conversations with the audit firms and nationally they are putting in significant effort to plan their work. At the same time the audit community is supporting the local government sector with the significant backlog of previous years’ outstanding audit opinions. It is for this reason we did not proceed with the additional early auditor assurance on IFRS 16 transition in autumn 2022 that we previously indicated we were considering.

We have to set a timetable that the audit firms feel they can sign up to. We recognise the resource challenges that many firms are experiencing, together with an increased concern about regulatory scrutiny, a local government backlog, and an increased number of health bodies for this year. In commencing discussions nationally, the audit community said to us that a deadline of 30 June would be appropriate for this year end. Recognising it is unhelpful for NHS bodies when deadlines are missed, we agreed to the firms’ proposal.

Some NHS bodies have asked why the audit window has been extended but the time to prepare draft accounts has not. Other bodies tell us that the focus on preparing draft accounts to get them over the line is helpful after the dry run at month 9, and efficiencies in their processes mean ledger close periods are shorter than ever. We will continue to listen to feedback in this area.

The month 12 accounts deadlines have therefore been set as follows. For ICBs this includes submission of CCG annual accounts templates.

- 27 April – Submission of draft accounts and consolidation schedules
- 30 June – Submission of audited accounts and consolidation schedules

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

We encourage NHS bodies to continue to work with their auditors to plan the year end. On some occasions, auditors report in general terms that some bodies prepare poor quality draft accounts or working papers. We have encouraged auditors to be very clear in reporting this to audit committees and ensure that bodies know if this is the case for them. Given the extended audit window, some audits may start later and will benefit from better and senior review of draft accounts and working papers before the audit starts; auditors should be clear where this would be beneficial. In all cases, given the workloads on NHS finance teams, it is important that the accounts and audit period is planned in advance so that staff can take annual leave and feel supported

Special severance payments

The approval and disclosure of special severance payments has continued to be an area of focus for the National Audit Office (NAO). Please ensure you are aware of your responsibilities (which apply to all bodies including NHS foundation trusts) which include:

- 1) All special severance payments require approval: this means all non-contractual payments upon the departure of a member of staff, regardless of value. In addition, all special payments of any kind above £95,000, plus any that might be considered novel, contentious, or repercussive, require approval. This means, for example (this list is not exhaustive):
 - If the entity is considering a departure payment to an individual where it is not clear whether the payment is contractual, please obtain appropriate local legal advice and consult with our approval teams.
 - If the entity is considering a payment to a member of staff or a group of staff, of any value, that might be considered novel, contentious or repercussive, you must consult for approval as summarised below.
- 2) Special severance payments should be both approved and disclosed appropriately. We are identifying cases at NHS bodies where HR teams have consulted with NHS England and HM Treasury for approval before payments were made, but this is then omitted from financial accounts disclosures as finance teams are unaware. Please ensure you have appropriate processes in place to tie this information together.

As a reminder, please ensure you are familiar with areas such as these: (this is unchanged):

- Obtaining prospective approval for all special payments above £95,000, and/or considered novel, contentious or could cause repercussions. Our [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 ICBs.
- 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 procurement

Finally, we continue to be made aware of entities not following our advice on good practice when seeking to procure external audit services:

- 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. Any procurements for multiple entities should have a window of at least eight weeks.
- 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. We recommend audit appointment exercises for the 2024/25 financial year be run in Autumn 2023.
- 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.

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 ICBs](#) and on our [financial reporting webpage](#) for NHS provider organisations.

For commissioners, queries on the ICB_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 england.sector.reporting@nhs.net or england.CapitalCashQueries@nhs.net as appropriate.

I continue to be struck by the dedication and professionalism of finance teams across NHS England, ICBs and providers. Thank you for all of your hard work on the 2021/22 accounts which have now concluded, and please do get in touch with the regional team or my team if they can provide any help. Thank you in advance for your work on the 2022/23 year-end accounts.

Yours sincerely



Vicky Gaulter
Director of Financial Control

Annex: Detailed year-end timetable

Provider Annex: Accounts and reporting timetable for 2022/23

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 England
Red row	Other processes
Grey row	Month 12 form release by NHS England

Date (by end of day unless stated)	Detail
Between 4 th January and 28 th February 2023	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 7 th February 2023 (noon)	NHS providers submit first submission of month 9 income and expenditure AoB to the Provider Accounts team. 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 Provider Portal outbox. Please ensure that 'Agreement of balances resubmission' is selected on the cover of the PFR file before uploading.
Tuesday 14 th February 2023	Provider Accounts team distributes DHSC group mismatch schedules to NHS providers
Wednesday 15 th February 2023 (noon)	Submission of month 10 monitoring return to the Sector Reporting team. Template to be uploaded to the Provider Portal outbox. Any financial commentary or other documents that accompany the template should be uploaded to the Provider Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period 'M10'.

Date (by end of day unless stated)	Detail
Friday 24 th February 2023 (noon)	<p>NHS providers submit second submission of month 9 income/expenditure and receivables/payables AoB to the Provider Accounts team.</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 all providers, even if no AoB data has changed.</p> <p>Template to be uploaded to the Provider 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 2023	<p>Final deadline for submitting requests for senior managers' remuneration information ('Greenbury') to NHS Pensions – see information above</p>
Friday 3 rd March 2023	<p>Provider Accounts team 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>
Friday 10 th March 2023	<p>Provider Accounts team 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 the Provider Portal. The form will be issued via the Portal inbox and accompanied by an email from Provider Accounts. (england.provider.accounts@nhs.net).</p>
Wednesday 15 th March 2023 (noon)	<p>Submission of month 11 monitoring return to the Sector Reporting team</p> <p>Template to be uploaded to the Provider Portal outbox.</p> <p>Any financial commentary or other documents that accompany the template should be uploaded to the Provider Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period 'M11'.</p>
Thursday 23 rd March 2023	<p>Final date for sending March dated invoices. These invoices relate to activity and services (including lease invoices) up to and including February and should include estimates for March activity and services where possible.</p>
Friday 24 th March 2023	<p>Final date for despatch of payments to DHSC group bodies for 2022/23. This means that there should be no payments made after 24th March 2023 without prior agreement.</p>
Friday 24 th March	<p>NHS England 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>
Wednesday 29 th March 2023	<p>Date for receivable organisations to e-mail payable organisations a receivables statement detailing outstanding invoices dated and invoiced up to 23rd March 2023. Payments received up to and including 24th March 2023 must also be included.</p> <p>Please note:</p> <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. <p>Agreement is not required where the total balance is below £300,000.</p>

Date (by end of day unless stated)	Detail
Thursday 30 th March –Friday 31 st March 2023	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.
Tuesday 11 th April 2023	Final date for agreement of outstanding receivables/payables dated up to 23 rd March 2023 and above £300,000
Tuesday 11 th April 2023	Final date for receivables organisations to email a statement of accruals to the payable organisations, listing all 2022/23 liabilities not invoiced by 23 rd March 2023.
Tuesday 11 th April 2023	<p>Final date for receivable organisations to e-mail payable organisations an income statement detailing income invoiced/received (for the latter this excludes lease payments not invoiced as this is outside the scope of the AoB exercise) to 23rd March 2023.</p> <p>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.</p> <p>An income statement must be sent to each payable organisation for balances over £2 million. Agreement is not required where the total balance is below £3 million.</p>
Wednesday 12 th April 2023	If an income statement has not been received by the deadline stated, the payable organisation is to inform the receivable organisation. In such cases, the receivable organisation must email an income statement immediately.
Wednesday 19 th April 2023	<p>Final date for agreement of income/expenditure above £3 million.</p> <p>Complete discussions regarding accruals for inclusion in 2022/23 accounts.</p>
Thursday 27 th April 2023 (noon)	<p>NHS providers submit month 12 PFR form (including unaudited TACs) and draft accounts to NHS England</p> <p>This submission is of:</p> <ul style="list-style-type: none"> • Month 12 PFR form (including unaudited TACs) • Draft accounts <p>The TACs will include income/expenditure and receivables/payables WGA data. PFR form uploaded to the Provider Portal (outbox). Please ensure that 'Draft 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>Draft accounts uploaded to the Provider Portal outbox and submitted as:</p> <ul style="list-style-type: none"> • Financial year: FY2022-23 • Activity: In Year Returns • Template Type: Accounts submissions • Period: M12 <p>Any financial commentary that accompanies the template should be uploaded to the Provider Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period 'M12'.</p>
Friday 5 th May 2023	Provider Accounts team distributes DHSC group mismatch schedules to NHS providers

Date (by end of day unless stated)	Detail																																			
Friday 12 th May 2023 (noon)	<p>NHS providers re-submit TACs to provide updated agreement of balances information to the Provider Accounts team.</p> <p>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.</p> <p>Template to be uploaded to the Provider 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 30th June.</p>																																			
Thursday 18 th May 2023	<p>Provider Accounts team distributes DHSC group mismatch schedules to NHS providers</p>																																			
Friday 30 th June 2023 (noon)	<p>NHS providers submit month 12 PFR form (including audited TACs) and audited accounts to NHS England</p> <table border="1" data-bbox="347 857 1382 2031"> <thead> <tr> <th data-bbox="347 857 416 1059"></th> <th data-bbox="416 857 927 1059"></th> <th data-bbox="927 857 1094 1059">Electronic (Portal)</th> <th data-bbox="1094 857 1382 1059">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="347 1059 416 1167">1</td> <td data-bbox="416 1059 927 1167">Audited accounts</td> <td data-bbox="927 1059 1094 1167">✓ (Any reasonable file type)</td> <td data-bbox="1094 1059 1382 1167"></td> </tr> <tr> <td data-bbox="347 1167 416 1245">2</td> <td data-bbox="416 1167 927 1245">Audited accounts: signed Statement of Financial Position (balance sheet)</td> <td data-bbox="927 1167 1094 1245"></td> <td data-bbox="1094 1167 1382 1245">✓ (could be included in (1) / (6))</td> </tr> <tr> <td data-bbox="347 1245 416 1361">3</td> <td data-bbox="416 1245 927 1361">Audited accounts: signed Statement of Accounting / Accountable Officer's Responsibilities</td> <td data-bbox="927 1245 1094 1361"></td> <td data-bbox="1094 1245 1382 1361">✓ (could be included in (1) / (6))</td> </tr> <tr> <td data-bbox="347 1361 416 1440">4</td> <td data-bbox="416 1361 927 1440">Audited TAC schedules (submission of PFR form)</td> <td data-bbox="927 1361 1094 1440">✓</td> <td data-bbox="1094 1361 1382 1440"></td> </tr> <tr> <td data-bbox="347 1440 416 1715">5</td> <td data-bbox="416 1440 927 1715">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. *Typing in the Chief Executive's name in the box is sufficient. See TAC form.</td> <td data-bbox="927 1440 1094 1715"></td> <td data-bbox="1094 1440 1382 1715">✓</td> </tr> <tr> <td data-bbox="347 1715 416 1854">6</td> <td data-bbox="416 1715 927 1854">Full final text of 'audited' annual report (this does not need to have final formatting for printing, but should be the final text)</td> <td data-bbox="927 1715 1094 1854">✓(Could be included with (1))</td> <td data-bbox="1094 1715 1382 1854"></td> </tr> <tr> <td data-bbox="347 1854 416 2031">7</td> <td data-bbox="416 1854 927 2031">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 paragraph 3.17) </td> <td data-bbox="927 1854 1094 2031"></td> <td data-bbox="1094 1854 1382 2031">✓ (No need to upload separately if the file in (6) is a pdf containing signatures)</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)		✓ (could be included in (1) / (6))	3	Audited accounts: signed Statement of Accounting / Accountable Officer's Responsibilities		✓ (could be included in (1) / (6))	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. *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 formatting for printing, but should be the final text)	✓(Could be included with (1))		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 paragraph 3.17) 		✓ (No need to upload separately if the file in (6) is a pdf containing signatures)
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Date (by end of day unless stated)	Detail			
	8	Auditor's Audit Completion Report to those Charged with Governance ('ISA 260' report)	✓	
	9	Original signed audit report (audit opinion) on the accounts and audit certificate (Note: if auditor conclusion on proper arrangements for use of resources is delayed, the audit report will include the audit opinion on the accounts but the audit certificate will not be issued until a later date)		✓ 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 Provider 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 Provider Portal outbox and submitted as:</p> <ul style="list-style-type: none"> • Financial year: FY2022-23 • Activity: In Year Returns • Template Type: Accounts submissions • Period: M12 				
Thursday 31 August 2023	<p>For some providers, auditors will take additional time to complete conclusions on proper arrangements for use of resources. Where a value for money conclusion and audit certificate was not issued alongside the financial statements audit opinion in June 2023, the NAO expects auditors to complete this work and issue audit certificates and auditor's annual reports no later than 31 August 2023.</p> <p>NHS foundation trusts cannot lay their annual report and accounts before Parliament until the final audit report including audit certificate is received and included in the document.</p> <p>PLEASE NOTE that the laying procedure dates that follow exist to help the DHSC Parliamentary Clerk manage the process and for NHS foundation trusts to understand when their document will be laid. These dates are NOT additional or later audit deadlines. The deadline for audited accounts is 30 June 2023 and the deadline for finalising Use of Resources conclusions work has been set by the NAO as 31 August 2023.</p>			

Date (by end of day unless stated)	Detail
Friday 7 th July 2023	<p>Some NHS foundation trusts may be in a position to finalise its annual report and accounts for laying by 7 July, but this is not expected to be many. A Trust does <u>not</u> need to contact Provider Accounts if laying its annual report and accounts in September instead.</p> <p>FOR NHS FOUNDATION TRUSTS ABLE TO LAY IN JULY – 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 in time for the Trust to meet this date, 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 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. The 2019/20 e-laying guidance continues to apply for 2022/23 annual reports and accounts. 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: DHSC guidance on laying accounts in Parliament – GOV.UK (www.gov.uk)</p>
Friday 14 th July 2023	<p>FOR NHS FOUNDATION TRUSTS ABLE TO LAY IN JULY – Step 2 of 2</p> <p>Parliament step 2: Send final PDF 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 on the following webpage: https://commonsbusiness.parliament.uk/</p>

Date (by end of day unless stated)	Detail									
<p>Tuesday 5th September – draft for checking</p> <p>Tuesday 12th September – final PDF for laying</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="352 421 1386 562"> <thead> <tr> <th data-bbox="352 421 699 465">Recess</th> <th data-bbox="699 421 1043 465">House rises</th> <th data-bbox="1043 421 1386 465">House returns</th> </tr> </thead> <tbody> <tr> <td data-bbox="352 465 699 510">Summer</td> <td data-bbox="699 465 1043 510">20th July 2023</td> <td data-bbox="1043 465 1386 510">4th September 2023</td> </tr> <tr> <td data-bbox="352 510 699 562">Conference</td> <td data-bbox="699 510 1043 562">19th September 2023</td> <td data-bbox="1043 510 1386 562">16th October 2023</td> </tr> </tbody> </table> <p>NHS foundation trusts may continue to submit PDFs for checking and final PDFs to the Parliamentary Clerk during the summer recess (once an audit certificate has been received) and reports will be laid at the earliest opportunity. Annual reports must not be published until they have been laid.</p> <p>NHS foundation trusts wanting to lay after the summer recess and before the conference recess should send a PDF for checking no later than Tuesday 5th September and a final PDF for laying no later than Tuesday 12th September <u>following the instructions in the two rows dated 7 July and 14 July above</u>. NHS foundation trusts are expected to meet this deadline unless exceptional circumstances apply.</p> <p>Any providers with exceptionally delayed audit completion dates unable to meet these deadlines will need to lay annual reports after the conference recess. PDFs for checking and final PDFs should be sent to the Parliamentary Clerk as soon as possible upon completion of the audit.</p>	Recess	House rises	House returns	Summer	20 th July 2023	4 th September 2023	Conference	19 th September 2023	16 th October 2023
Recess	House rises	House returns								
Summer	20 th July 2023	4 th September 2023								
Conference	19 th September 2023	16 th October 2023								
<p>Friday 29 September 2023</p>	<p>FOR ALL NHS PROVIDERS: NHS providers submit final full annual report (including full statutory accounts) and the auditor’s annual report to Provider Accounts team.</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 Provider Portal outbox:</p> <ul style="list-style-type: none"> • Financial year: FY2022-23 • 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.</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.</p> <p>Providers are required to ensure the auditor’s annual report is also published by the provider, as required by the DHSC GAM / FT ARM.</p>									

Date (by end of day unless stated)	Detail
Friday 29 September 2023	<p>FOR NHS TRUSTS ONLY: NHS trusts to publish Annual Report and accounts</p> <p>Each NHS trust should make its 2022/23 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 England 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 England’s letter regarding events after the reporting date.</p>

Provider additional annex: Summarised timetable for 2022/23

Collection period	Information collected	NHS England issues forms via portals (by end of day)	Submission deadline for providers (all noon)
Month 9: Main submission	PFR form: TAC schedules and monthly monitoring	Thursday 22 nd December 2022	Tuesday 24 th January 2023
Month 9: AoB submission	PFR form: TAC schedules (WGA sheets updated only)	n/a	Tuesday 7 th February 2023
Month 9: AoB resubmission	PFR form: TAC schedules (WGA sheets updated only)	n/a	Friday 24 th February 2023
Month 10	PFR form: monthly monitoring	Wednesday 1 st February 2023	Wednesday 15 th February 2023
Month 11	PFR form: monthly monitoring	Wednesday 1 st March 2023	Wednesday 15 th March 2023
Month 12: Draft Accounts	PFR form: TAC schedules and monthly monitoring	Friday 25 th March	Thursday 27 th April 2023
Month 12: AoB submission	PFR form: TAC schedules (WGA sheets updated only)	n/a	Friday 12 th May 2023
Month 12: Final Accounts	PFR form: TAC schedules and monthly monitoring	n/a	Friday 30 th June 2023

Key data is now being collected on a systems basis. System submissions/deadlines are excluded from this timetable. Please refer to the timetable sent out by the Sector Reporting team for these.