

To: NHS trust, NHS foundation trust and integrated care board
chief executives and directors of finance

NHS England
Wellington House
133-155 Waterloo Road
London
SE1 8UG

2 February 2024

(updated 7 June for with laying instructions and publication deadlines)

Dear Colleague,

NHS accounts timetable 2023/24 – with provider annex

In our Financial Control ‘roadshow’ presentations at the end of November we reflected on the complex landscape for financial reporting in the NHS in recent years and how collectively we have continued to deliver robust financial reporting. The vast majority of organisations met the 2022/23 audited accounts deadline and we do not underestimate the planning and work required all year to achieve this from both preparers and auditors. Thank you for everything you and your teams continue to do.

But for many, 2022/23 was particularly challenging. Commissioning organisations had mid-year sets of accounts adding considerably to workloads for preparers and auditors. Everyone was affected by implementing IFRS 16, the new accounting standard for leases. The local audit community continues to struggle with capacity in light of regulatory scrutiny and backlogs of work elsewhere.

These challenges meant that for a minority of organisations, timely financial reporting was not achieved. A number of local organisations were excessively late in submitting their 2022/23 accounts compared to the deadline. In some cases this is largely down to auditor capacity, but in others issues could have been better managed at a senior level in organisations to drive issues to an earlier conclusion. Where accounts are delayed in 2023/24 there will be earlier intervention by NHS England.

The boards, chief executives and chief financial officers of NHS organisations have a duty to maintain accurate financial records and prepare financial accounts in line with national directions and relevant accounting standards. Managing complexity including achieving financial targets for revenue and capital alongside the preparation of accounts is a difficult but fundamental part of the responsibility. Any suggestion of qualified accounts is a very serious matter and should not be countenanced; if the possibility arises it should be discussed with NHS England at the earliest opportunity.

The timetable for ICBs continues to specify a date by which a draft annual report should be prepared. Historically we have not set such a date for providers, instead saying that providers should give the annual report to their auditor in good time to enable the auditor to



perform their work on the remuneration report and consistency checking. The audit firms report to us that for some organisations, the timeliness and quality of draft annual reports is causing difficulty. Please ensure you make a plan for this work with your auditor and meet your commitments. We will consider feedback on whether a specific date for providers' draft annual reports should be set in 2024/25.

In setting the accounts timetable for 2023/24, we have continued to apply the rationale explained in our 2022/23 letter regarding the timing for draft accounts so this has remained consistent with recent years. In setting the deadline for audited accounts, the Department of Health and Social Care and NHS England made a proposal to external audit firms to bring forward the audited deadline by just a few days (and a similar number of working days to the prior year) but this was not accepted by the audit firms.

We have to set a timetable that the firms feel able to sign up to. We therefore accepted the firms' proposal of 28 June 2024 as the deadline for audited accounts. This is a greater number of working days from draft accounts than any previous year so we expect it will be achieved, while recognising the importance of auditors delivering their work independently and being confident they are issuing safe opinions backed by work that stands up to regulatory scrutiny. Planning audit work of sufficient quality from the outset is key; we have made clear to firms that 'file reviews' is not in itself a justification for late audits.

In summary, the month 12 accounts deadlines have therefore been set as:

- 24 April 2024 – Submission of draft accounts and consolidation schedules
- 28 June 2024 – Submission of audited accounts and consolidation schedules

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

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. Please work with your auditor to develop a plan for the audited accounts period. If unexpected financial reporting challenges arise during the preparation of draft accounts please discuss with your auditor so the firm can manage its resource. Delaying the start of one audit so others can be prioritised may 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 payments

The approval and disclosure of special 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 national approval before they are agreed or paid: this means all non-contractual payments upon the departure of a member of staff, regardless of value.
 - NHS providers should contact NHS England's Trust Governance team: see details at <https://www.england.nhs.uk/publication/severances/>; mailbox is

england.vsmcases@nhs.net (though note requirement applies to all non-contractual departure payments, not just VSMs)

- ICBs should contact NHS England's Financial Governance team via the Assurance mailbox: see details on Sharepoint at <https://nhsengland.sharepoint.com/TeamCentre/Finance/FinancialControl/Pages/GCh23.aspx#23.3>
- Also please ensure adherence to the disclosure requirements around exit packages, in particular that the disclosure is based on those agreed in the year.

2) All other special payments above £95,000, plus any of any value that might be considered novel, contentious or repercussive, require approval before they are agreed or paid.

- All NHS bodies should refer to [our letter of 19 April 2021](#) and contact our Financial Governance team via the Assurance mailbox with any queries: england.assurance@nhs.net.
- If there is one decision that covers multiple individual payments, then this should be assessed collectively in terms of the £95,000 threshold given governance over the decision making.

These requirements also apply to subsidiaries that are controlled by the entity. The principle is established by Managing Public Money: the accounting/accountable officer of an entity with a subsidiary should have meaningful oversight of the subsidiary.

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.
- Avoid issuing invitations to tender during periods when firms will obviously struggle to respond, such as the peak final audit season in the NHS or over the Christmas and new year period.
- 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 2025/26 financial year be run in Autumn 2024.
- 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.

Thank you in advance for your work on the 2023/24 year-end accounts.

Yours sincerely,



Vicky Gaulter

Director of Financial Control

NHS England

Annex: Detailed year-end timetable

Provider Annex: Accounts and reporting timetable for 2023/24

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
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 15 th January and 28 th February 2024	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.
Friday 2 nd February 2024	Final date for agreement of income and expenditure above £300,000 in respect of invoices dated up to 31 December 2023.
Tuesday 6 th February 2024 (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 13 th February 2024	Provider Accounts team distributes month 9 DHSC group mismatch schedules to NHS providers (income and expenditure only)
Thursday 15 th February 2024 (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 23 rd February 2024 (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>
Wednesday 28 th February 2024	<p>Final deadline for submitting requests for senior managers' remuneration information ('Greenbury') to NHS Pensions – see information above</p>
Friday 1 st March 2024	<p>Provider Accounts team distributes month 9 DHSC group mismatch schedules to NHS providers (both receivables and payables & income and expenditure)</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 8 th March 2024	<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>
Friday 15 th March 2024 (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>
Wednesday 20 th March 2024	<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>
Thursday 21 st March 2024	<p>Final date for despatch of payments to DHSC group bodies for 2023/24. This means that there should be no payments made after 21st March 2024 without prior agreement.</p>
Tuesday 26 th March 2024	<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 Sector Reporting (england.sector.reporting@nhs.net)</p>
Tuesday 26 th March 2024	<p>Date for receivable organisations to e-mail payable organisations a receivables statement detailing outstanding invoices dated and invoiced up to 20th March 2024. Payments received up to and including 21st March 2024 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
Wednesday 27 th March – Thursday 28 th March 2024	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.
Monday 8 th April 2024	Final date for agreement of outstanding receivables/payables dated up to 20 th March 2024 and above £300,000
Monday 8 th April 2024	Final date for receivables organisations to email a statement of accruals to the payable organisations, listing all 2023/24 liabilities not invoiced by 20 th March 2024.
Monday 8 th April 2024	<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 20th March 2024.</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>
Tuesday 9 th April 2024	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.
Tuesday 16 th April 2024	<p>Final date for agreement of income/expenditure above £3 million.</p> <p>Complete discussions regarding accruals for inclusion in 2023/24 accounts.</p>
Wednesday 24 th April 2024 (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: FY2023-24 • Activity: In Year Returns • Template Type: Accounts submissions • Period: M12 <p>Please refrain from using the ampersand (“&”) character in file names.</p> <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>
Wednesday 1 st May 2024	Provider Accounts team distributes DHSC group mismatch schedules to NHS providers

Date (by end of day unless stated)	Detail																																		
Wednesday 8 th May 2024 (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 28th June.</p>																																		
Tuesday 14 th May 2024	<p>Provider Accounts team distributes DHSC group mismatch schedules to NHS providers</p>																																		
Friday 28 th June 2024 (noon)	<p>NHS providers submit month 12 PFR form (including audited TACs) and audited accounts to NHS England</p> <table border="1" data-bbox="349 869 1385 2045"> <thead> <tr> <th data-bbox="349 869 416 1070"></th> <th data-bbox="416 869 927 1070"></th> <th data-bbox="927 869 1094 1070">Electronic (Portal)</th> <th data-bbox="1094 869 1385 1070">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="349 1070 416 1178">1</td> <td data-bbox="416 1070 927 1178">Audited accounts</td> <td data-bbox="927 1070 1094 1178">(Any reasonable file type)</td> <td data-bbox="1094 1070 1385 1178"></td> </tr> <tr> <td data-bbox="349 1178 416 1263">2</td> <td data-bbox="416 1178 927 1263">Audited accounts: signed Statement of Financial Position (balance sheet)</td> <td data-bbox="927 1178 1094 1263"></td> <td data-bbox="1094 1178 1385 1263">✓ (could be included in (1) / (6))</td> </tr> <tr> <td data-bbox="349 1263 416 1384">3</td> <td data-bbox="416 1263 927 1384">Audited accounts: signed Statement of Accounting / Accountable Officer's Responsibilities</td> <td data-bbox="927 1263 1094 1384"></td> <td data-bbox="1094 1263 1385 1384">✓ (could be included in (1) / (6))</td> </tr> <tr> <td data-bbox="349 1384 416 1460">4</td> <td data-bbox="416 1384 927 1460">Audited TAC schedules (submission of PFR form)</td> <td data-bbox="927 1384 1094 1460">✓</td> <td data-bbox="1094 1384 1385 1460"></td> </tr> <tr> <td data-bbox="349 1460 416 1765">5</td> <td data-bbox="416 1460 927 1765"> 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 1460 1094 1765"></td> <td data-bbox="1094 1460 1385 1765">✓</td> </tr> <tr> <td data-bbox="349 1765 416 1904">6</td> <td data-bbox="416 1765 927 1904">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 1765 1094 1904">✓ (Could be included with (1))</td> <td data-bbox="1094 1765 1385 1904"></td> </tr> <tr> <td data-bbox="349 1904 416 2045">7</td> <td data-bbox="416 1904 927 2045"> Annual report: signed pages <ul style="list-style-type: none"> For FTs: see annex 1 to chapter 1 of the FT ARM </td> <td data-bbox="927 1904 1094 2045"></td> <td data-bbox="1094 1904 1385 2045">✓ (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 		✓ (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			
		<ul style="list-style-type: none"> For NHS trusts: see DHSC GAM paragraph 3.17) 		
	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		✓ 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: FY2023-24 Activity: In Year Returns Template Type: Accounts submissions Period: M12 <p>Please refrain from using the ampersand (“&”) character in file names.</p>				

Date (by end of day unless stated)	Detail
If possible: 12 th July 2024	<p>FOR NHS FOUNDATION TRUSTS ONLY</p> <p>Due to the general election, NHS foundation trusts will not be able to lay annual reports until after the State opening of Parliament on 17th July 2024. The timing of the summer recess is not currently known and cannot be determined until after 17th July.</p> <p>Where NHS foundation trusts have a finalised annual report and accounts (incorporating final audit report and audit certificate) in time to lay when the House returns, should proceed with submitting annual reports to the Parliamentary Clerk no later than 12th July. Given the 28th June audit deadline we appreciate many NHS foundation trusts will not be in a position to meet this deadline and the laying of their annual report and accounts will happen at a later point.</p> <p>The length of the pre-recess laying window is not currently known. The DHSC Parliamentary Clerk will endeavour to lay as many FT annual reports as possible in the order they are received. Any reports that are not laid will be held for laying in September.</p> <p><u>FTs must not publish annual reports or hold AGMs until they have confirmed their annual report has been laid.</u> Where the pre-recess window is not sufficiently long to lay all received reports, this may require FTs to delay AGMs until October or even later in the year. 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> <p>Laying NHS foundation trust annual report and accounts before Parliament – ('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 PDF 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 e-laying guidance continues to apply for 2023/24 annual reports and accounts. A print-ready PDF should be emailed to mb-si@dhsc.gov.uk. This must 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 name of your trust and the words 'for checking'.</p> <p>The Parliamentary Clerk will advise whether the PDF is accepted for laying or if an amended version is required to be submitted.</p> <p>DHSC GAM supplement: https://www.gov.uk/government/publications/department-of-health-guidance-on-laying-accounts-in-parliament</p> <p><u>Once laid before Parliament, the NHS foundation trust must make the annual report and accounts publicly available.</u> 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>
After 12 th July 2024	<p>NHS foundation trusts can continue to submit annual reports and accounts to the DHSC Parliamentary Clerk for laying before Parliament after 12th July following the 'e-laying' instructions in the row above. These reports will be laid as soon as possible, and held until September once Parliament rises for the summer recess.</p>

Date (by end of day unless stated)	Detail
30 th September 2024	<p>FOR NHS TRUSTS ONLY: NHS trusts to publish Annual Report and accounts</p> <p>Each NHS trust should make its 2023/24 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>
30 th September (FTs unable to lay annual reports before Parliament until after 30 th September, should make this submission without delay once the annual report has been laid)	<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: FY2023-24 Activity: In Year Returns Template Type: Accounts submissions Period: M12 <p>Please refrain from using the ampersand (“&”) character in file names.</p> <p>Note: For an NHS foundation trust this must come after its annual report and accounts is laid in Parliament. The 30th September deadline does not apply if an NHS foundation trust has not been able to lay its annual report and accounts: this submission to NHS England should then happen as soon as practical after laying.</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>
TBC (Will be set with reference to when national accounts are being finalised)	<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 2023/24

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 21st December 2023	Tuesday 23 rd January 2024
Month 9: AoB submission	PFR form: TAC schedules (WGA sheets updated only)	n/a	Tuesday 6 th February 2024
Month 9: AoB resubmission	PFR form: TAC schedules (WGA sheets updated only)	n/a	Friday 23 rd February 2024
Month 10	PFR form: monthly monitoring	Thursday 1 st February 2024	Thursday 15 th February 2024
Month 11	PFR form: monthly monitoring	Friday 1 st March 2024	Friday 15 th March 2024
Month 12: Draft Accounts	PFR form: TAC schedules and monthly monitoring	Tuesday 26 th March 2024	Wednesday 24 th April 2024
Month 12: AoB submission	PFR form: TAC schedules (WGA sheets updated only)	n/a	Wednesday 8 th May 2024
Month 12: Final Accounts	PFR form: TAC schedules and monthly monitoring	n/a	Friday 28 th June 2024

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.