

## NATIONAL HEALTH SERVICE ACT 2006

### DETERMINATION BY NHS ENGLAND IN RESPECT OF TRUSTS' ANNUAL REPORTS

NHS England, in exercise of powers conferred on it by paragraph 12 of Schedule 4 to the National Health Service Act 2006, hereby determines that:

1. The annual report of each NHS trust shall be in the form and provide such information as laid down in the *Group Accounting Manual*<sup>1</sup> issued by the Department of Health and Social Care that is in force for the relevant financial year.
2. References in this Determination and in the Department of Health and Social Care's *Group Accounting Manual* to 'financial year' shall be read as 'financial reporting period' where the NHS trust is in existence for less than 12 months of the relevant financial year.
3. The annual report of each NHS trust shall be submitted to NHS England in accordance with the requirements specified in the timetable letter issued by NHS England for the relevant financial year.
4. Sections of the annual report shall be signed and dated by the chief executive of the NHS trust as guided by the Department of Health and Social Care's *Group Accounting Manual* for the relevant financial year.
5. This Determination applies to NHS Trust annual reports prepared for the 2022/23 financial year and each subsequent financial year.

#### Signed by authority of NHS England

**Signed:**

**Name:** Amanda Pritchard (Chief Executive)

**Dated:** June 2023

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<sup>1</sup> <https://www.gov.uk/government/collections/department-of-health-group-accounting-guidance>