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STATUTORY INSTRUMENTS

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**2022 No. 734**

**The Health and Care Act 2022 (Commencement No. 2  
and Transitional and Saving Provision) Regulations 2022**

**PART 7**

**Transitional provision in relation to the financial  
control and reporting of certain NHS bodies**

**Saving provision: financial objectives**

**14.** The amendment made by section 60 (financial objectives for NHS trusts) of the 2022 Act does not apply in relation to a financial objective which was set under paragraph 2(2) (financial obligations of NHS trusts) of Schedule 5 to the 2006 Act before 1st July 2022.

**Transitional provision: consolidated accounts for NHS trusts and NHS foundation trusts**

**15.—(1)** Section 65Z4(1) and (3) to (6) of the 2006 Act<sup>(1)</sup> applies in respect of the financial year ending 31st March 2022.

(2) Any directions—

(a) given under—

(i) in relation to the Authority, sections 7(1)<sup>(2)</sup> and 8(1) (functions of, and directions to, the Authority etc.) of the 2006 Act;

(ii) in relation to Monitor, paragraph 17(2) and (3) of Schedule 8 to the 2012 Act;

(b) which specify the form and content of consolidated annual accounts of NHS trusts and NHS foundation trusts; and

(c) which are in force immediately before 1st July 2022,

are to be treated as if they were given to NHS England under section 65Z4(2) of the 2006 Act.

**Saving provision: NHS trust annual reports**

**16.** The amendments made by the following provisions of the 2022 Act do not apply in relation to an annual report under paragraph 12(1) (annual reports of NHS trusts) of Schedule 4 to the 2006 Act for the accounting year ending 31st March 2022—

(a) section 54(3)(a) (oversight and support of NHS trusts);

(b) paragraph 136 of Schedule 4 (integrated care system: minor and consequential amendments).

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(1) Section 65Z4 is inserted by section 14 of the 2022 Act.

(2) Section 7(1) was substituted by section 21(2) of the 2012 Act.

**Saving provision: public benefit corporation forward planning documents**

17. The amendments made by section 63(1) (accounts, reports and forward plans) of the 2022 Act do not apply in relation to a document prepared under paragraph 27 (public benefit corporation forward planning information) of Schedule 7 to the 2006 Act in respect of the financial year ending 31st March 2023.

**Saving provision: accounts and audit directions**

18. Despite the amendment made by section 87(3)(b)(iii) (tidying up provisions about the accounts of certain NHS bodies) of the 2022 Act, any directions which—

- (a) were given under any provision of Schedule 15 (accounts and audit) to the 2006 Act; and
- (b) are in force immediately before 1st July 2022,

continue in force on and after that date, and any power to revoke such directions which was exercisable immediately before 1st July 2022 under Schedule 15 taken together with section 273(1) (power to revoke directions etc.) of the 2006 Act continues to be exercisable in relation to those directions.