
STATUTORY INSTRUMENTS

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**

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

15.—(1) Section 65Z4(1) and (3) to (6) of the 2006 Act⁽¹⁾ 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)⁽²⁾ 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.

(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.