



Ref: FOIA Reference 2024/25-441

Date: 8th November 2024

Email foi@uhn.nhs.uk

Dear Sir/ Madam

I am writing to acknowledge receipt of your email dated 7th October 2024 requesting information under the Freedom of Information Act (2000) regarding VAT/ tax advice

Q1 Under the Freedom of Information Act, I would like to request the following information about University Hospitals of North Midlands NHS Trust:

For the financial year 2021/2022:

Q#	Question	Your answer
1	Did you use an external VAT/ tax advisor? (If no, please disregard all other questions for this financial year)	Yes/ No
2	What was the FY spend on VAT/ tax advice (£)	
3	What was the name of the primary VAT/ tax advice supplier?	
4	Was this advice procured on a contract or an ad hoc basis?	
	<i>If the answer to Q. 4 is 'ad hoc' please go directly to Q. 6. If the answer to Q. 4 is 'contract', then:</i>	
5a	What was the contract start date?	
5b	What was/ is the contract end date?	
5c	Which framework agreement was used for contract procurement?	
6	What support/advice was included in the contract (e.g. VAT, Corporation tax, National Insurance)?	

A1 See below:

Q#	Question	Your answer
1	Did you use an external VAT/ tax advisor? (If no, please disregard all other questions for this financial year)	Yes
2	What was the FY spend on VAT/ tax advice (£)	55,000
3	What was the name of the primary VAT/ tax advice supplier?	Liaison
4	Was this advice procured on a contract or an ad hoc basis?	Contract

Q#	Question	Your answer
	<i>If the answer to Q. 4 is 'ad hoc' please go directly to Q. 6. If the answer to Q. 4 is 'contract', then:</i>	
5a	What was the contract start date?	December 2020
5b	What was/ is the contract end date?	December 2021
5c	Which framework agreement was used for contract procurement?	Yes- 12 months
6	What support/advice was included in the contract (e.g. VAT, Corporation tax, National Insurance)?	N/A

Q2 For the financial year 2022/ 2023:

Q#	Question	Your answer
1	Did you use an external VAT/ tax advisor? (If no, please disregard all other questions for this financial year)	Yes/ No
2	What was the FY spend on VAT/ tax advice (£)	
3	What was the name of the primary VAT/ tax advice supplier?	
4	Was this advice procured on a contract or an ad hoc basis?	
	<i>If the answer to Q. 4 is 'ad hoc' please go directly to Q. 6. If the answer to Q. 4 is 'contract', then:</i>	
5a	What was the contract start date?	
5b	What was/ is the contract end date?	
5c	Which framework agreement was used for contract procurement?	
6	What support/advice was included in the contract (e.g. VAT, Corporation tax, National Insurance)?	

A2 See below:

Q#	Question	Your answer
1	Did you use an external VAT/ tax advisor? (If no, please disregard all other questions for this financial year)	Yes
2	What was the FY spend on VAT/ tax advice (£)	138.714
3	What was the name of the primary VAT/ tax advice supplier?	Liaison
4	Was this advice procured on a contract or an ad hoc basis?	Contract

Q#	Question	Your answer
	<i>If the answer to Q. 4 is 'ad hoc' please go directly to Q. 6. If the answer to Q. 4 is 'contract', then:</i>	
5a	What was the contract start date?	December 2021
5b	What was/ is the contract end date?	December 2022
5c	Which framework agreement was used for contract procurement?	Yes- 12 months
6	What support/advice was included in the contract (e.g. VAT, Corporation tax, National Insurance)?	N/A

Q3 For the financial year 2023/ 2024:

Q#	Question	Your answer
1	Did you use an external VAT/ tax advisor? (If no, please disregard all other questions for this financial year)	Yes/ No
2	What was the FY spend on VAT/ tax advice (£)	
3	What was the name of the primary VAT/ tax advice supplier?	
4	Was this advice procured on a contract or an ad hoc basis?	
	<i>If the answer to Q. 4 is 'ad hoc' please go directly to Q. 6. If the answer to Q. 4 is 'contract', then:</i>	
5a	What was the contract start date?	
5b	What was/ is the contract end date?	
5c	Which framework agreement was used for contract procurement?	
6	What support/advice was included in the contract (e.g. VAT, Corporation tax, National Insurance)?	

A3 See below:

Q#	Question	Your answer
1	Did you use an external VAT/ tax advisor? (If no, please disregard all other questions for this financial year)	Yes
2	What was the FY spend on VAT/ tax advice (£)	87,856
3	What was the name of the primary VAT/ tax advice supplier?	Liaison
4	Was this advice procured on a contract or an ad hoc basis?	Contract
	<i>If the answer to Q. 4 is 'ad hoc' please go directly to Q. 6. If the answer to Q. 4 is 'contract', then:</i>	

Q#	Question	Your answer
5a	What was the contract start date?	December 2022
5b	What was/ is the contract end date?	December 2023
5c	Which framework agreement was used for contract procurement?	Yes- 12 months
6	What support/advice was included in the contract (e.g. VAT, Corporation tax, National Insurance)?	N/A

Q4 Year to date for financial year 2024/2025:

Q#	Question	Your answer
1	Are you using an external VAT/ tax advisor? (If no, please disregard all other questions for this financial year)	Yes/ No
2	What is your forecast FY spend on VAT/ tax advice (£)	
3	What is the name of the primary VAT/ tax advice supplier?	
4	Are these advice service(s) procured on a contract or ad hoc basis?	
	<i>If the answer to Q. 4 is 'ad hoc' please go directly to Q. 6. If the answer to Q. 4 is 'contract', then:</i>	
5a	What was the contract start date?	
5b	What was/ is the contract end date?	
5c	Is there an option to extend the contract?	Yes/ No
5d	If already expired, do you plan to procure a new contract?	Yes/ No
5e	Which framework agreement was used for contract procurement?	
6	What support/advice is included in the contract?	

Please provide the information by completing the tables above and returning to me.

A4 See below:

Q#	Question	Your answer
1	Are you using an external VAT/ tax advisor? (If no, please disregard all other questions for this financial year)	Yes
2	What is your forecast FY spend on VAT/ tax advice (£)	80,000
3	What is the name of the primary VAT/ tax advice supplier?	Liaison
4	Are these advice service(s) procured on a contract or ad hoc basis?	Contract

Q#	Question	Your answer
	<i>If the answer to Q. 4 is 'ad hoc' please go directly to Q. 6. If the answer to Q. 4 is 'contract', then:</i>	
5a	What was the contract start date?	December 2023
5b	What was/ is the contract end date?	December 2024
5c	Is there an option to extend the contract?	Yes- 12 months
5d	If already expired, do you plan to procure a new contract?	N/A
5e	Which framework agreement was used for contract procurement?	Health Trust Europe framework
6	What support/advice is included in the contract?	N/A

*Please note that any individuals identified do not give consent for their personal data to be processed for the purposes of direct marketing.

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An anonymised copy of this request can be found on the Trust's disclosure log, please note that all requests can be found at the following link: <http://www.uhnm.nhs.uk/aboutus/Statutory-Policies-and-Procedures/Pages/Freedom-of-Information-Disclosure-Log.aspx>

This letter confirms the completion of this request. A log of this request and a copy of this letter will be held by the Trust.

If you have any queries related to the response provided please in the first instance contact my office.

Should you have a complaint about the response or the handling of your request, please also contact my office to request a review of this. If having exhausted the Trust's FOIA complaints process you are still not satisfied, you are entitled to approach the Information Commissioner's Office (ICO) and request an assessment of the manner in which the Trust has managed your request.

The Information Commissioner may be contacted at:

Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF or via www.ico.org.uk.

Yours,



Rachel Montinaro
Data Security and Protection Manager - Records