



East London

NHS Foundation Trust

Information Governance

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London

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27 November 2024

Our reference: FOI DA5628

I am responding to your request for information received 7 October 2024. I am sorry for the delay in responding to your request. This has been treated as a request under the Freedom of Information Act 2000.

I am now enclosing a response which is attached to the end of this letter. Please do not hesitate to contact me on the contact details above if you have any further queries.

Yours sincerely,

Information Rights Coordinator

If you are dissatisfied with the Trust's response to your FOIA request then you should contact us and we will arrange for an internal review of this decision.

If you remain dissatisfied with the decision following our response to your complaint, you may write to the Information Commissioner for a decision under Section 50 of the Freedom of Information Act 2000. The Information Commissioner can be contacted at:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF

Tel: 0303 123 1113
Web: www.ico.org.uk

Please note that the data supplied is not allowed to be re-used and/or published without the explicit consent of East London NHS Foundation Trust. Please contact the signatory to request permission if this is your intention



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Chief Executive Officer: Lorraine Sunduza
Chair: Eileen Taylor

Request: Under the Freedom of Information Act, I would like to request the following information about East London NHS Foundation Trust:

Question 1: For the financial year 2021/2022:

Q#	Question	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 (£)	£140,930.00
3	What was the name of the primary VAT/ tax advice supplier?	Liaison VAT Consultancy Ltd
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>	
5a	What was the contract start date?	1 December 2021
5b	What was/ is the contract end date?	30 November 2022
5c	Which framework agreement was used for contract procurement?	CCS (RM6226)
6	What support/advice was included in the contract (e.g. VAT, Corporation tax, National Insurance)?	VAT advice

Question 2: For the financial year 2022/ 2023:

Q#	Question	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 (£)	£304,162.00
3	What was the name of the primary VAT/ tax advice supplier?	Liaison VAT Consultancy Ltd
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>	
5a	What was the contract start date?	1 December 2022
5b	What was/ is the contract end date?	30 November 2023
5c	Which framework agreement was used for contract procurement?	CCS (RM6226)
6	What support/advice was included in the contract (e.g. VAT, Corporation tax, National Insurance)?	VAT Advice

Question 3: For the financial year 2023/ 2024:

Q#	Question	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 (£)	£236,330.00
3	What was the name of the primary VAT/ tax advice supplier?	Liaison VAT Consultancy Ltd
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>	
5a	What was the contract start date?	1 December 2023
5b	What was/ is the contract end date?	30 November 2025
5c	Which framework agreement was used for contract procurement?	CCS (RM6226)
6	What support/advice was included in the contract (e.g. VAT, Corporation tax, National Insurance)?	VAT Advice



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Question 4: Year to date for financial year 2024/2025:

Q#	Question	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 (£)	<p>The Trust has reviewed question 4.2 of your request for information under the Freedom of Information Act (FOI) 2000.</p> <p>Section 1(1) of the Freedom of Information Act 2000 states:</p> <p><i>Any person making a request for information to a public authority is entitled—</i></p> <p><i>(a) to be informed in writing by the public authority whether it holds information of the description specified in the request, and</i></p> <p><i>(b) if that is the case, to have that information communicated to them.</i></p> <p>East London NHS Foundation Trust does not record a spend forecast as requested and is therefore unable to provide a response.</p> <p>The Trust can provide expenditure to date: £156,995.00</p>
3	What is the name of the primary VAT/ tax advice supplier?	Liaison VAT Consultancy Ltd
4	Are these advice service(s) procured on a contract or 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>	
5a	What was the contract start date?	1 December 2023
5b	What was/ is the contract end date?	30 November 2025
5c	Is there an option to extend the contract?	Yes
5d	If already expired, do you plan to procure a new contract?	N/A
5e	Which framework agreement was used for contract procurement?	CCS (RM6226)
6	What support/advice is included in the contract?	VAT Advice



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