

Our Ref: CTFOI-393

Your Ref:

27 July 2015

Old Market House  
Hamilton Street  
Birkenhead  
Wirral  
CH41 5AL

Tel: 0151 514 2888

[www.wirralct.nhs.uk](http://www.wirralct.nhs.uk)

Dear

## Freedom of Information Act Request

### Original Request:

I am researching the financial efficiency of the NHS. Under the FOI Act, please provide all of the information that you are able to supply:

1. Which VAT advisor does the trust use? (e.g. Berthold Bauer, CRS, Liaison, EY, KPMG, etc.)
2. When did the contract start and when does it end?
3. What % fee or day rate do you pay?
4. How much did you pay for VAT advisory services in 2014/2015?
5. Do you use a provider for VAT re-reviews? If so, which one?
6. What % fee or day rate do you pay for a re-review service?
7. How much did you pay for this service in 2014/2015?
8. Do you use any external provider to identify payments for duplicated invoices (please state name)?
9. When did the contract start and when does it end?  
What % fee or rates do you pay for the service?
10. How much did they invoice the trust in 2014/2015?
11. How much bad debt (UK) was written off in 2014/2015?
12. How much overseas debt was written off in 2014/2015?
13. Do you use any external provider to assist with debt collection (please state name)?
14. What % fee or rates do you pay for the service?
15. How much did they invoice the trust in 2014/2015?
16. Do you use any external provider to ensure invoices correlate to the contract charges, ie checking volume discounts have been applied (please state name)?
17. What % fee or rates does the trust pay for this service?

### Our Response:

Further to your FOI request to Wirral Community NHS Trust, please find below the information you requested:

1. The trust use Deloitte LLP.
2. The contract started 1 November 2013 and is due to end on 31 October 2016.
3. The trust pays 7% of any VAT savings.
4. The trust paid £11,721.55 for VAT advisory services in 2014/2015.
5. No.
6. N/A
7. N/A
8. No.
9. N/A
10. N/A

11. £267.50 bad debt was written off in 2014/2015.
12. Nil.
13. NHS Shared Business Services are used as the external provider to assist with debt collection.
14. This is included in the financial services contract price.
15. The cost of debt management is not separately available.
16. N/A
17. N/A

Yours sincerely,