

Ref: FOI/GS/ID 5254

**Please reply to:**  
FOI Administrator  
Trust Management  
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11 February 2019

## **Freedom of Information Act 2000**

I am writing in response to your request for information made under the Freedom of Information Act 2000 in relation to VAT advisory services.

*You asked:*

*1) Does the organisation use an external provider for VAT advisory services? If so please state the name of the organisation used (E.g. Liaison, CRS, Berthold Bauer, KPMG)?*

*2) Please state the contract start and end date?*

*3) Please state the name of the finance system used?*

*4) If the Trust has an external AP provider please state the name of the organisation used (E.g. SBS, Serco)*

*5) Please state the total number of Accounts Payable invoices processed / posted by the organisation in the last financial year?*

*6) What was the value of adjustments identified by your external VAT advisor for each the following in the 2017-2018 Financial Year:*

- Contracted out Services Underclaims*
- Capital Underclaims*
- Contracted out Services Overclaims*
- Input Tax recovery*
- Reverse Charge/ Acquisition tax adjustments*
- Output Tax adjustments*

*7) Did the organisation use an external provider to re-review VAT adjustments (in addition to the primary advisor) in the last financial year and if so state the name of the company used?*

*8) Please state the total amount of additional VAT identified by this provider split into underclaims and overclaims?*

**Trust response:**

1) CRS VAT Consultants

2) June 2018 to May 2021

3) Integra 2

4) Not applicable

5) 127,906

6)

- Contracted out Services Underclaims - £592,629.90
- Capital Underclaims - £47,833.84
- Contracted out Services Overclaims - -£288,921.84
- Input Tax recovery – Not applicable
- Reverse Charge/ Acquisition tax adjustments - -£87,964.67
- Output Tax adjustments – None

7) No the Trust did not have a re-review

8) Not applicable