NHS Strategic Playbook 2026

Delivering the NHS Medium and Long-Term Plan without additional cost

Sustainable Financial Recovery

Partnering to release £195m per annum for NHS reinvestment

£1.5bn saved for the NHS.
Delivered.

Liaison Group
Transforming the health economy

NHS

The National Agenda

Current Landscape

NHS finance leaders are being asked to deliver financial recovery while continuing to improve access, reduce waits, and maintain operational performance. Demand remains high, workforce pressures continue, and systems are expected to deliver more within tighter financial constraints.

National plans now place significant focus on financial balance, recurrent efficiencies, and productivity improvement. In 2025 to 2026, systems were asked to close a £4.4bn financial planning gap while delivering an average 7.1% efficiency requirement.

At the same time, organisations are being asked to reserve at least 3% of annual spend for service transformation investment, while most organisations are expected to be achieving surpluses by 2030. Systems are also expected to deliver a break-even financial position without deficit support funding by 2028 to 2029.

The expectation is no longer short-term cost reduction alone. You are being asked to improve flow, reduce variation, release capacity, and deliver sustainable financial improvement alongside operational recovery.

The Ask | Medium and Long-Term Plan

- ✓ **Deliver financial balance:** Achieve break-even positions without deficit support funding by 2028 to 2029
- ✓ **Deliver 7%+ efficiencies:** Reduce waste, variation and avoidable demand across pathways
- ✓ **Invest in transformation:** Keep aside at least 3% of annual spend for service redesign and improvement
- ✓ **Improve productivity and flow:** Increase utilisation, reduce delays, and maximise existing capacity
- ✓ **Reduce workforce cost pressures:** Lower reliance on agency and temporary staffing through smarter workforce deployment
- ✓ **Prepare for future financial models:** Adapt to revised payment mechanisms and long-term financial sustainability expectations

The Shift Required

How Can we Help?

Delivering Financial Sustainability in Practice

We work with you to…

Recover and reinvest missed savings

Recovering non-pay expenditure missed through scale…

£195m released for reinvestment across the NHS in 2025.

- ✓ Each year, our VAT services recover approximately £190m for NHS organisations, helping them reinvest vital funds back into patient care.
- ✓ Over 120 NHS Accounts Payable reviews completed each year, recovering £5m for the NHS and £65m in overpayments and overcharges to date.

Embed sustainable efficiency

Converting recovery into ongoing savings, including…

£117m delivered through continuous VAT recovery flows.

- ✓ We help to build confidence in efficiency forecasting and delivery across the year.
- ✓ We ensure pricing for private patients is competitive and aligned to market rates, factoring increased costs.

Support financial recovery together

We offer extensive CPD-accredited training and a world-class online training portal.

Supporting VAT, non-pay, and efficiency delivery.

- ✓ We run a full programme of conferences and webinars, giving you the updates you need to increase your VAT knowledge.

Why Us?

Liaison Group is the only **proven, scalable delivery partner** that allows systems to fund Long-Term/Medium Term Plan delivery, without additional cost.

£1.5bn saved for the NHS. **400+** NHS experts with a shared passion to help create the best NHS for themselves and their loved ones. Our team of **20+ VAT Advisors** have over **400 years of combined NHS VAT experience.**

Our Financial Services

We offer a range of services to maximise savings and income for the NHS so that it can reinvest this money back into healthcare.

VAT Services

✓ **VATplus Re-review**

A light-touch secondary VAT re-review ahead of the annual HMRC deadline, for NHS organisations that use an alternative VAT provider. Our experts find additional VAT that would otherwise have been lost, as well as identifying and correcting any compliance issues. On average in 2025, we recovered £376k per organisation of additional VAT.

✓ **VATflow**

With our regular monthly VAT recovery and compliance service, we review all financial transactions and ensure VAT adjustments are made in the correct period for maximum recovery whilst remaining fully compliant with HMRC guidance.

Invoice Validation

✓ **CHC Supplier Reviews**

A focus on interrogating Continuing Healthcare (CHC) Suppliers expenditure for overpayments. Errors can occur in a number of areas including deceased patients, hospital admissions, care package reductions, and duplicated funding streams. We work with providers to recover these on behalf of ICBs.

✓ **AP Reviews (Duplicates and Statements)**

A risk-free, end-to-end service to identify and recover savings by interrogating AP-related transactional information. Irregularities can be present in many forms including duplicate payments, charges, and unallocated credit notes. Our recovery specialists liaise directly with suppliers to resolve each anomaly effectively and efficiently on your behalf.

Grip and Control

✓ **Non-Pay Analysis & Savings Service (NPASS)**

A comprehensive analysis review of your organisation's entire non-pay spend – over and above those typically covered by procurement or individual departments. We cleanse and conform your data, identify and provide insights for potential opportunities for example, supplier rationalisation and volume purchasing, to deliver savings opportunities based on true current costs.

✓ **Activity Capture Reviews**

The Activity Capture Review examines how clinical activity is captured within clinical information systems and how that activity flows through to payment, reporting, and national submissions. It identifies where activity is being under-recorded or omitted entirely, providing a factual foundation for financial and operational assurance.

✓ **Contract Reviews**

Analysis of contracts to ensure payments have been inline with agreed contracting pricing, annual RPI, and any rebates or volume discounts have been applied correctly.

Private Patients Optimisation

Our Private Patient Services support NHS organisations to optimise income and operational processes, with ongoing partnership support for long term growth and sustainability.

Our work spans the full private patient lifecycle - from identifying missed income and improving pricing, through to governance review, pathway improvement, operational transformation and building longer-term capability.

Additional Services

Staff Benefits

Our staff benefits service delivers tailored salary sacrifice schemes designed specifically for NHS organisations, helping employers enhance employee wellbeing while achieving significant cost savings. Our HMRC-compliant programmes cover a range of benefits, including holidays, electric vehicles, home boilers, and household furniture, making valuable purchases more affordable for staff.

Through salary sacrifice, employees can make savings on National Insurance and pension contributions while spreading the cost of larger purchases through manageable deductions from their salary. This provides practical support during ongoing cost-of-living pressures, helping staff achieve personal goals, reduce financial stress, and improve overall wellbeing.

Employers also benefit from reduced National Insurance liabilities and can typically achieve savings of more than 14% on employer pension contributions, creating recurring financial efficiencies that can be reinvested into services and workforce initiatives.

All benefits are accessed through a secure, cloud-based staff benefits platform, available via desktop, tablet, and mobile app. The portal provides employees with a simple and convenient gateway to a wide range of benefits, helping organisations improve employee engagement, retention, morale, and overall workforce satisfaction.

By combining meaningful employee benefits with measurable employer savings, our Staff Benefits helps NHS organisations create a happier, healthier, and more financially resilient workforce.

CIP Management

Liaison Assist is a digital CIP management solution that helps teams in NHS trusts save time and improve decision-making. Teams can plan, manage and report scheme data across their organisation, in real time on one platform.

CIP teams utilise data from different departments to identify and act on opportunities to save money and build efficiencies. Liaison Assist helps NHS organisations overcome key challenges, including replacing spreadsheet-driven processes and providing strategic oversight for senior leaders.

Trusts can monitor 500+ active schemes at any time, with thousands tracked annually, this real-time oversight is key to sustaining savings growth.

Potential Saving Figures 2026

Please download a copy of the savings data that aligns to your conversation or prospect. We've dropped the national figures on the next slide for ease.

Once downloaded, delete this slide and select the slides you want to include and add them to the desired Playbook PowerPoint in replacement of this slide.

Savings opportunity data is available at national, regional, and ICS level. Trust level opportunities can also be viewed within each ICS pack by navigating to the table breakdown, where individual trust savings are displayed.

Click here to download.

Need to request a bespoke data set? Please contact Mark Nolan or Soph Smith.

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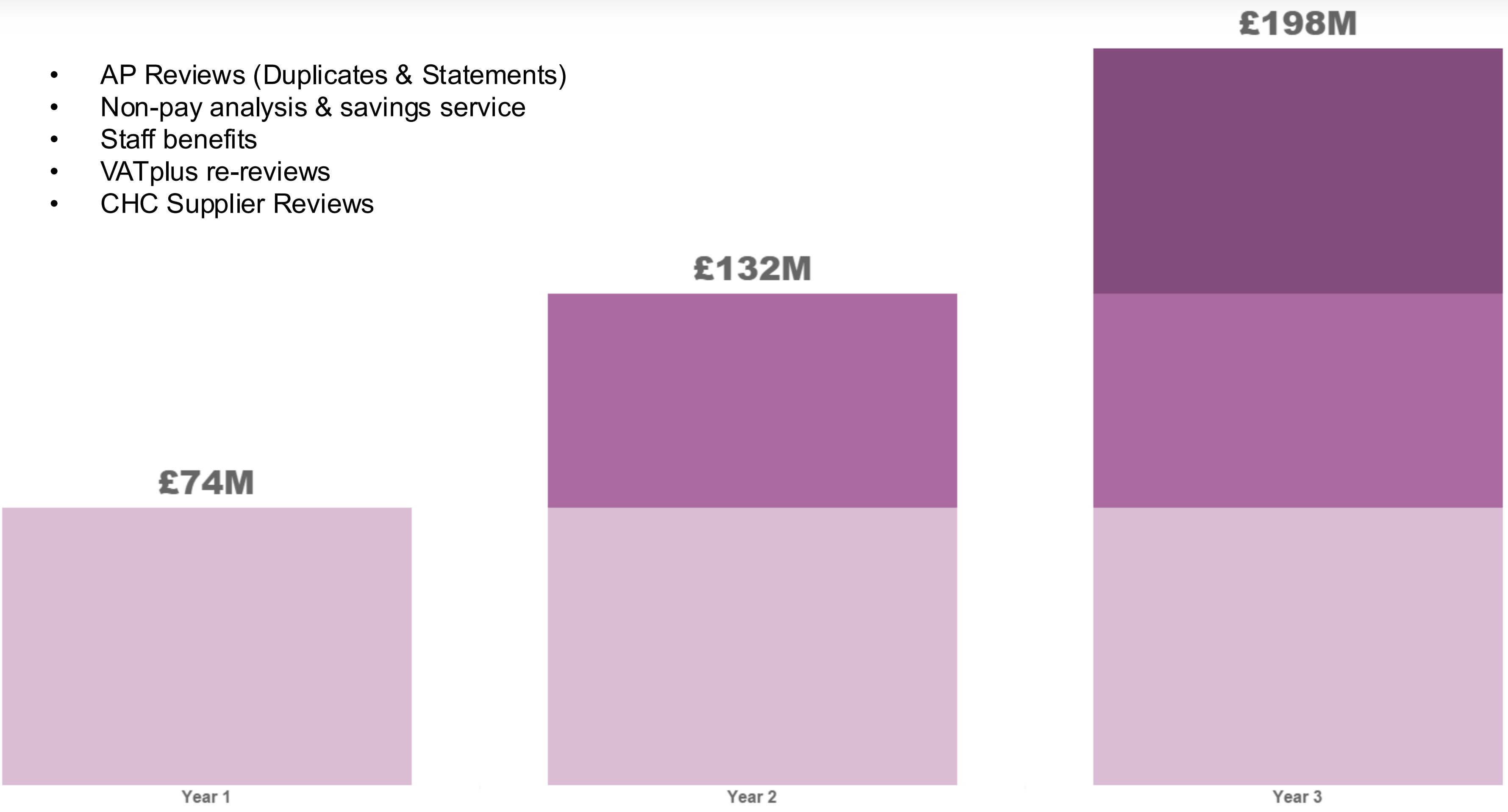
NHS

National Three-Year Saving Opportunity

Sustainable Financial Recovery

- AP Reviews (Duplicates & Statements)
- Non-pay analysis & savings service
- Staff benefits
- VATplus re-reviews
- CHC Supplier Reviews



Total Opportunity

198m

National Three-Year Saving Opportunity

Sustainable Financial Recovery

NHS England

		East of England	London	Midlands	North East and Yorkshire	North West	South East	South West	Grand Total
Sustainable Financial Recovery	Duplicates	770K	1,430K	1,815K	1,430K	990K	1,155K	715K	8,305K
	Statements	828K	1,932K	2,415K	2,001K	1,518K	1,863K	966K	11,523K
	Non-Pay Analysis & Savings Service	5,775K	11,400K	14,325K	12,225K	9,750K	10,275K	7,125K	70,875K
	Staff Benefits	5,827K	10,059K	11,125K	9,691K	8,021K	7,586K	5,774K	58,084K
	VATplus Re-reviews	3,753K	8,639K	4,896K	4,815K	10,812K	4,202K	2,033K	39,150K
	CHC Financial Reviews	473K	630K	1,575K	473K	473K	473K	1,103K	5,198K
	ICB Duplicates	189K	252K	630K	189K	126K	189K	441K	2,016K
	ICB Statements	221K	294K	735K	221K	147K	221K	515K	2,352K
	Total	17,836K	34,636K	37,515K	31,044K	31,836K	25,963K	18,671K	197,502K

Our Current Clients

HSC Southern Health and Social Care Trust

NHS East of England Ambulance Service NHS Trust

NHS East Kent Hospitals University NHS Foundation Trust

NHS University Hospitals Bristol and Weston NHS Foundation Trust

NHS England

NHS Airedale NHS Foundation Trust

NHS Avon and Wiltshire Mental Health Partnership NHS Trust

NHS Barnet, Enfield and Haringey Mental Health NHS Trust

NHS Central London Community Healthcare NHS Trust

NHS Derbyshire Healthcare NHS Foundation Trust

NHS Torbay and South Devon NHS Foundation Trust

NHS Gloucestershire Hospitals NHS Foundation Trust

NHS Walsall Healthcare NHS Trust

NHS The Royal Orthopaedic Hospital NHS Foundation Trust

NHS West Midlands Ambulance Service University NHS Foundation Trust

NHS Devon Partnership NHS Trust

NHS East Lancashire Hospitals NHS Trust A University Teaching Trust

NHS George Eliot Hospital NHS Trust

NHS Herefordshire and Worcestershire Health and Care NHS Trust

NHS Kingston Hospital NHS Foundation Trust

NHS Lanarkshire

NHS Leeds Community Healthcare NHS Trust

NHS University Hospitals Plymouth NHS Trust

NHS Barking, Havering and Redbridge University Hospitals NHS Trust

NHS Black Country Healthcare NHS Foundation Trust

NHS Chelsea and Westminster Hospital NHS Foundation Trust

NHS Hertfordshire Partnership NHS Foundation Trust

NHS Sussex Partnership NHS Foundation Trust

NHS Wye Valley NHS Trust

NHS Sussex Community NHS Foundation Trust

NHS Alder Hey Children's NHS Foundation Trust

NHS South West Yorkshire Partnership NHS Foundation Trust

NHS Cornwall Partnership NHS Foundation Trust

NHS Dorset County Hospital NHS Foundation Trust

NHS East Sussex Healthcare NHS Trust

NHS Great Western Hospitals NHS Foundation Trust

NHS Leicestershire Partnership NHS Trust

NHS Lincolnshire Community Health Services NHS Trust

MCH

NHS South Tees Hospitals NHS Foundation Trust

NHS Tees, Esk and Wear Valleys NHS Foundation Trust

NHS Barts Health NHS Trust

NHS Birmingham and Solihull Mental Health NHS Foundation Trust

NHS Buckinghamshire Healthcare NHS Trust

NHS Countess of Chester Hospital NHS Foundation Trust

NHS Dudley Integrated Health and Care NHS Trust

NHS Epsom and St Helier University Hospitals NHS Trust

NHS Great Ormond Street Hospital for Children NHS Foundation Trust

GIG Cymru NHS Wales Bwrdd Iechyd Prifysgol Hywel Dda University Health Board

NHS Lincolnshire Partnership NHS Foundation Trust

NHS Liverpool Heart and Chest Hospital NHS Foundation Trust

NHS London North West University Healthcare NHS Trust

NHS Barnsley Hospital NHS Foundation Trust

NHS Berkshire Healthcare NHS Foundation Trust

NHS Blackpool Teaching Hospitals NHS Foundation Trust

NHS Cambridgeshire and Peterborough NHS Foundation Trust

NHS Cheshire and Wirral Partnership NHS Foundation Trust

NHS Cumbria, Northumberland, Tyne and Wear NHS Foundation Trust

NHS Essex Partnership University NHS Foundation Trust

NHS University Hospitals Dorset NHS Foundation Trust

NHS Harrogate and District NHS Foundation Trust

NHS Isle of Wight NHS Trust

NHS King's College Hospital NHS Foundation Trust

NHS Liverpool University Hospitals NHS Foundation Trust

Livewell Southwest

NHS Manchester University NHS Foundation Trust

NHS London Ambulance Service NHS Trust

NHS Birmingham Community Healthcare NHS Foundation Trust

NHS Bradford District Care NHS Foundation Trust

GIG Cymru NHS Wales

NHS Central and North West London NHS Foundation Trust

NHS Coventry and Warwickshire Partnership NHS Trust

NHS Doncaster and Bassetlaw Teaching Hospitals NHS Foundation Trust

NHS Hampshire Hospitals NHS Foundation Trust

NHS University Hospitals Birmingham NHS Foundation Trust

NHS Kettering General Hospital NHS Foundation Trust

NHS Liverpool Women's NHS Foundation Trust

NHS Medway NHS Foundation Trust

NHS The Christie NHS Foundation Trust

NHS Mersey and West Lancashire Teaching Hospitals NHS Trust

NHS Lothian

NHS Gateshead Health NHS Foundation Trust

NHS United Lincolnshire Hospitals NHS Trust

NHS James Paget University Hospitals NHS Foundation Trust

NHS Leeds and York Partnership NHS Foundation Trust

NHS The Clatterbridge Cancer Centre NHS Foundation Trust

NHS Cambridgeshire Community Services NHS Trust

NHS Shetland

NHS Bradford Teaching Hospitals NHS Foundation Trust

NHS County Durham and Darlington NHS Foundation Trust

Coventry & Rugby GP Alliance

NHS Dorset HealthCare University NHS Foundation Trust

Healthcare Improvement Scotland

NHS The Hillingdon Hospitals NHS Foundation Trust

NHS Lewisham and Greenwich NHS Trust

NHS Sherwood Forest Hospitals NHS Foundation Trust

NHS Mid and South Essex NHS Foundation Trust

NHS Mid Cheshire Hospitals NHS Foundation Trust

NHS Midlands Partnership University NHS Foundation Trust

NHS Chesterfield Royal Hospital NHS Foundation Trust

NHS Derbyshire Healthcare NHS Foundation Trust

NHS University College London Hospitals NHS Foundation Trust

NHS East Cheshire NHS Trust

NHS East London NHS Foundation Trust

NHS Humber Teaching NHS Foundation Trust

NHS Moorfields Eye Hospital NHS Foundation Trust

NHS Mid Yorkshire Teaching NHS Trust

NHS South Western Ambulance Service NHS Foundation Trust

NHS Hertfordshire Community NHS Trust

NHS Kent and Medway NHS and Social Care Partnership Trust

NHS Arden and Greater East Midlands Commissioning Support Unit

NHS Ayrshire & Arran

NHS Bath and North East Somerset, Swindon and Wiltshire Integrated Care Board

NHS Bedfordshire, Luton and Milton Keynes Integrated Care Board

NHS Birmingham and Solihull

NHS Orkney

NHS Blood and Transplant

NHS Dartford and Gravesham NHS Trust

NHS East Midlands Ambulance Service NHS Trust

NHS Imperial College Healthcare NHS Trust

NHS Lancashire & South Cumbria NHS Foundation Trust

NHS The Newcastle upon Tyne Hospitals NHS Foundation Trust

Newham Health Collaborative A Community Interest Company

NHS Gloucestershire Health and Care NHS Foundation Trust

NHS Hounslow and Richmond Community Healthcare NHS Trust

NHS Hull University Teaching Hospitals NHS Trust

NHS Milton Keynes University Hospital NHS Foundation Trust

NHS Bristol, North Somerset and South Gloucestershire Integrated Care Board

NHS Cheshire and Merseyside

NHS Coventry and Warwickshire

NHS Forth Valley

NHS Derby and Derbyshire Integrated Care Board

NHS Devon

NHS Dumfries & Galloway

NHS Greater Manchester

NHS Hertfordshire and West Essex Integrated Care Board

NHS Grampian

NHS Homerton University Hospital NHS Foundation Trust

NHS Kent Community Health NHS Foundation Trust

NHS Lancashire Teaching Hospitals NHS Foundation Trust

NHS Black Country Integrated Care Board

NHS Cambridgeshire & Peterborough

NHS Cornwall and Isles of Scilly

NHS Fife

NHS Royal United Hospitals Bath NHS Foundation Trust

NHS Gloucestershire

NHS Lancashire and South Cumbria Integrated Care Board

NHS Humber and North Yorkshire Integrated Care Board (ICB)

NHS Hampshire and Isle of Wight

NHS Kent and Medway

NHS Lincolnshire Integrated Care Board

NHS The Leeds Teaching Hospitals NHS Trust

NHS Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board

NHS Borders

NHS Herefordshire and Worcestershire

NHS Greater Glasgow and Clyde

NHS Mid and South Essex

NHS Nottingham and Nottinghamshire

NHS North East & North Cumbria

NHS North West London

NHS North of England Commissioning Support Unit

NHS Somerset Integrated Care Board

NHS Northamptonshire Integrated Care Board

NHS South Yorkshire Integrated Care Board

NHS Suffolk and North East Essex Integrated Care Board (ICB)

NHS Dorset

NHS Highland

NHS Leicester, Leicestershire and Rutland

NHS The Rotherham NHS Foundation Trust

NHS North Central London Integrated Care Board

NHS Sussex

NHS West Yorkshire Integrated Care Board

NHS Eileanan Siar Western Isles

NHS Norfolk and Norwich University Hospitals NHS Foundation Trust

NHS North Bristol NHS Trust

NHS North Middlesex University Hospital NHS Trust

NHS North Tees and Hartlepool NHS Foundation Trust

NHS Norfolk Community Health and Care NHS Trust

NHS Portsmouth Hospitals University NHS Trust

NHS Northumbria Healthcare NHS Foundation Trust

NHS North West Anglia NHS Foundation Trust

NHS South East London

NHS Nottingham University Hospitals NHS Trust

NHS Norfolk and Waveney Integrated Care Board

NHS Staffordshire and Stoke-on-Trent Integrated Care Board

NHS Surrey Heartlands

NHS North East Ambulance Service NHS Foundation Trust

NHS North West Ambulance Service NHS Trust

NHS Northamptonshire Healthcare NHS Foundation Trust

NHS Oxford University Hospitals NHS Foundation Trust

NHS Northern Lincolnshire and Goole NHS Foundation Trust

NHS Oxleas NHS Foundation Trust

NHS The Robert Jones and Agnes Hunt Orthopaedic Hospital NHS Foundation Trust

NHS Royal Devon University Healthcare NHS Foundation Trust

NHS Royal Surrey NHS Foundation Trust

NHS Sandwell and West Birmingham NHS Trust

NHS Tayside

NHS Norfolk and Suffolk NHS Foundation Trust

NHS North Cumbria Integrated Care NHS Foundation Trust

NHS North Staffordshire Combined Healthcare NHS Trust

NHS Pennine Care NHS Foundation Trust

NHS Northern Devon Healthcare NHS Trust

NHS Nottinghamshire Healthcare NHS Foundation Trust

NHS The Princess Alexandra Hospital NHS Trust

NHS Royal Devon and Exeter NHS Foundation Trust

NHS Royal Cornwall Hospitals NHS Trust

NHS Royal Papworth Hospital NHS Foundation Trust

NHS South Warwickshire NHS Foundation Trust

NHS Southern Health NHS Foundation Trust

NHS Surrey and Sussex Healthcare NHS Trust

NHS Tameside and Glossop Integrated Care NHS Foundation Trust

NHS University Hospital Southampton NHS Foundation Trust

NHS North East London

NHS Queen Victoria Hospital NHS Foundation Trust

NHS Royal Berkshire NHS Foundation Trust

NHS The Queen Elizabeth Hospital King's Lynn NHS Foundation Trust

NHS Rotherham Doncaster and South Humber NHS Foundation Trust

NHS Salisbury NHS Foundation Trust

NHS Sheffield Health and Social Care NHS Foundation Trust

NHS South Tyneside and Sunderland NHS Foundation Trust

NHS Somerset NHS Foundation Trust

NHS South Central Ambulance Service NHS Foundation Trust

NHS The Royal Wolverhampton NHS Trust

NHS Stockport NHS Foundation Trust

NHS Yorkshire Ambulance Service NHS Trust

NHS The Tavistock and Portman NHS Foundation Trust

A Proven NHS Delivery Partner…

NHS
University Hospital Southampton
NHS Foundation Trust

CIP Savings and Efficiencies. Delivered.

The introduction of Liaison Assist has significantly improved UHS's ability to identify and act on cost-saving opportunities.

- Savings of **£63.6m** in FY 23/24 and **£78.1m** in 24/25 **- a 25% uplift YoY.**
- **Ease of reporting** in line with **NHSE guidance.**
- Reputation as a **Digital Healthcare pioneer** solidified.

NHS

VAT Savings. Delivered.

VATplus savings for London Trusts. Our service provides a light-touch secondary VAT re-review ahead of the annual HMRC July deadline, for NHS organisations that use an alternative VAT provider.

- **£2m** total savings in the region in 2024/25.
- For 2024/25 VATplus re-reviews we recovered over **£18m** in total.
- **There's no risk** – our solutions use shared benefits model.

NHS
Staffordshire and Stoke-on-Trent
Integrated Care Board

Invoice Validation. Delivered.

Recovering non-pay spend to support financial sustainability at system level for Staffordshire and Stoke-on-Trent ICB

- **£1.74m recovered** and refunded to the ICB
- **£484k identified in a single review**
- **£642k recovered** through duplicate and statement reviews alone

Outcomes Delivered Across the NHS

- **£18m** additional VAT recovered in 2025 through VATplus re-reviews.
- **£117m** total VAT savings using our monthly VATflow review service.
- **£78.1m** of savings delivered via the Trust's Cost Improvement Programme in FY 24/25.
- **£1.8m savings** recovered for the ICB by reviewing Continuing Healthcare supplier invoices.
- **£1.6m** AP savings across the Cheshire and Merseyside ICS.

NHS

NHS

NHS
University Hospital Southampton
NHS Foundation Trust

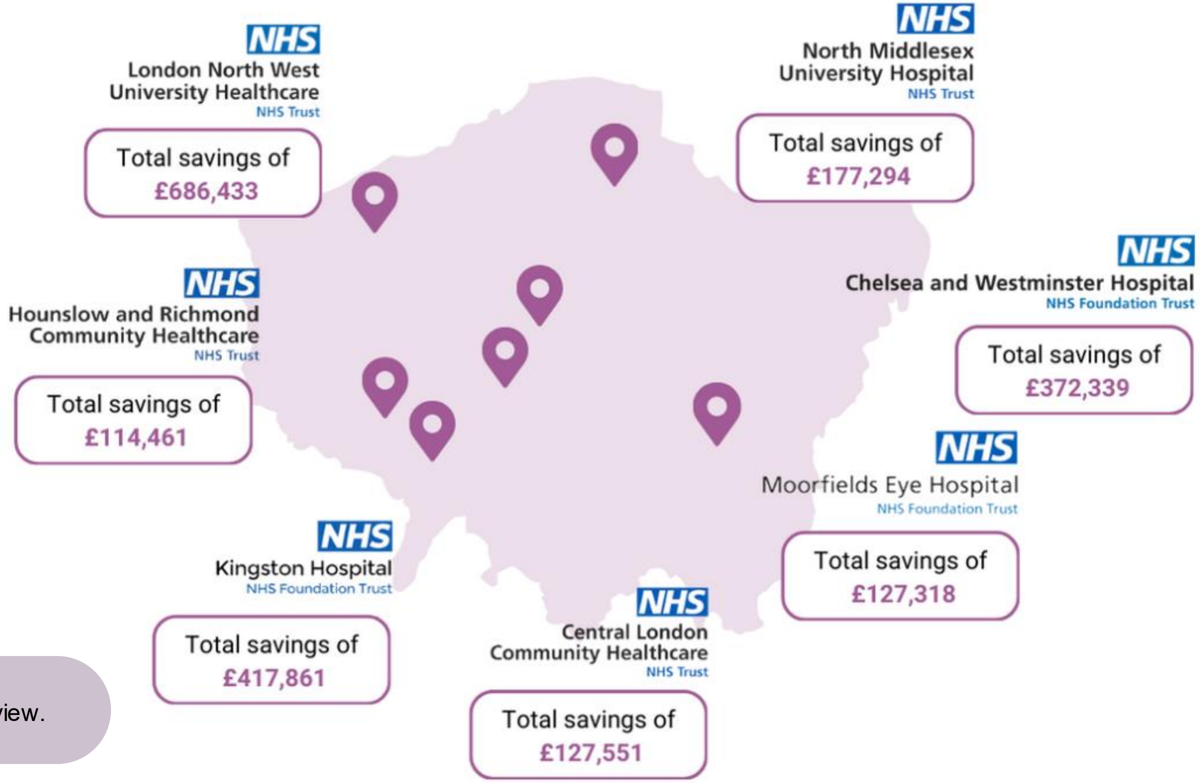
NHS
Staffordshire and Stoke-on-Trent
Integrated Care Board

NHS

VATplus savings for London Trusts. Delivered.

Our services:

- Liaison Financial's VAT services are designed to ensure maximum VAT recovery and compliance. Our team delivers the VATflow service (regular service) to over 130 NHS clients, and the VATplus service (an annual re-review assurance service) to another 45+ NHS organisations that use an alternative VAT provider.
- Each year, our VAT services recover approximately £190m for NHS organisations, helping them reinvest vital funds back into patient care.



£2m total savings in the London region for 2024/25 VATplus review.

CIP Savings and Efficiencies. Delivered.

Improving the Trust's Cost Improvement Programme (CIP) with Liaison Assist.

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NHS
University Hospital Southampton
NHS Foundation Trust

The Approach:

- UHS partnered with Liaison Group to implement Liaison Assist; our digital task management tool that streamlines the management of CIP data and enables the CIP team to track, manage, and report on scheme data in real-time through a single platform.
- By automating processes, simplifying data input, and improving task management, the solution enhances visibility for finance managers, enabling faster and more informed decision-making. The platform also connects remote teams, fostering collaboration and efficiency.

Delivered Outcomes:

- Savings of **£63.6m** in FY 23/24 and **£78.1m** in 24/25 **- a 25% uplift year-on-year.**
- **Data reports are clearer** and **save precious** time in identifying trends
- **Ease of reporting** in line with **NHSE guidance**
- Reputation as a **Digital Healthcare pioneer** solidified

"We have implemented Liaison Assist to help us make quicker, data-driven decisions. We want to improve the visibility of data across our team and make it easier to plan, manage and report on schemes. We're looking forward to being able to access all scheme data on one platform, in real-time, allowing us to collaborate and deliver our sustainable programmes."

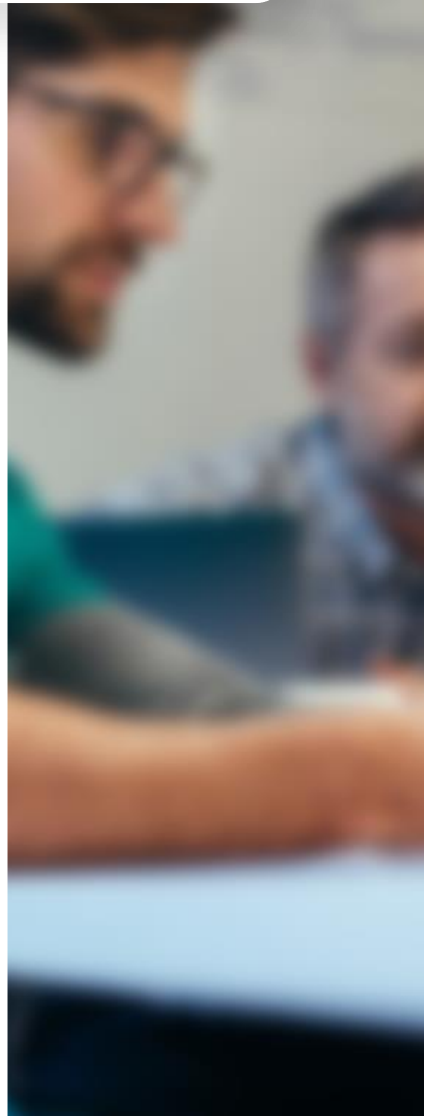
Dan Jeffery,Cost Improvement Programme Lead, UHS

Invoice Validation. Delivered.

Recovering non-pay spend to support financial sustainability at system level for **Staffordshire and Stoke-on-Trent ICB**

Liaison Group
Transforming the health economy

NHS
Staffordshire and Stoke-on-Trent
Integrated Care Board



The Approach:

- Independently validated CHC and AP invoices to identify overpayments, duplicate charges and system-level issues.
- Operated under a contingency-based model, ensuring no financial risk to the ICB and minimal internal workload.
- Recovered funds directly from suppliers on the ICB's behalf.

Delivered Outcomes:

- **£1.74m** recovered and refunded to the ICB
- **£484k identified in a single review,** demonstrating the scale of opportunity
- **£642k recovered** through duplicate and statement reviews alone
- Significant overpayments identified from individual suppliers, including **£183k from one provider**

> Having the heavy lifting taken care of by the Liaison team was really important. All we had to do was go through the outputs and agree on the conclusions, then they did the recovery work. It was either going to cost us nothing or save us money, and it saved us money.
>
> **Staffordshire & Stoke-on-Trent ICB**

VATflow Service Success. Delivered.

Historic and ongoing savings achieved at a large London Acute Trust when they switched to Liaison VAT*flow.*

Liaison Group
Transforming the health economy

NHS
Anonymous London Acute Trust

NHS bodies are expected to complete Partial Exemption (PEX) and Business Activities (BA) adjustments as a requirement from HMRC.

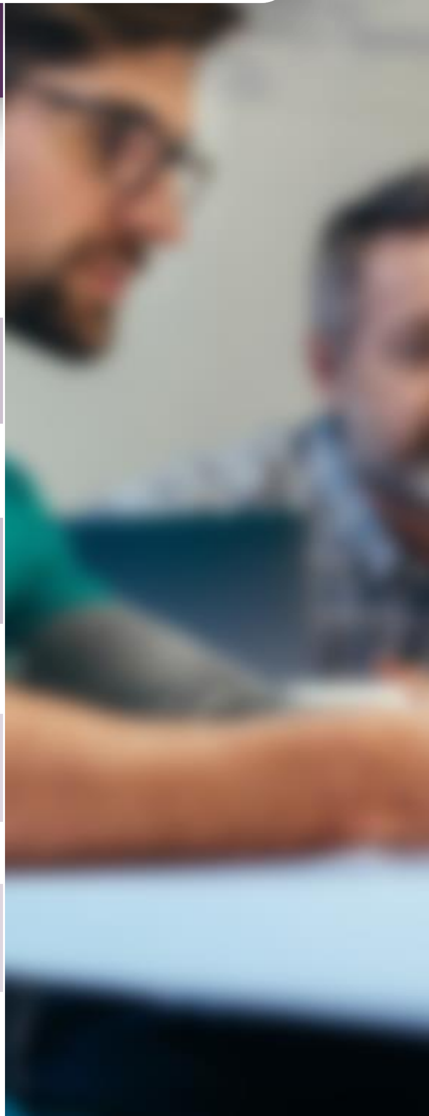
The Trusts previous VAT advisors, had only completed the exercise on a simplified and estimated basis with no HMRC approved methodology. This ultimately meant that the Trust were over declaring PEX and were missing out on potential BA savings.

The Solution

- By working closely with the Trust to obtain all necessary data and information, we developed a thorough understanding of the **Trust's past and current activities.**
- **Liaison created a tailored methodology** and gained **HMRC's approval**, ensured **compliance with current legislation.**
- **Historic savings delivered** in relation to overpaid PEX and previously missed BA, and **ongoing savings achieved for future years** through use of the approved methodology.

Delivered Outcomes

- **£2.3m additional** savings identified and delivered for the Trust in relation to prior years.
- **£3.9m** total savings achieved through the BA/PEX methodology review.
- **HMRC approved** methodology to ensure compliance,
- **Continuous savings** achieved for future years.



Working in collaboration to identify savings. Delivered.

£6.5million savings exceeds expectations.

Liaison Group
Transforming the health economy

NHS
Lancashire and South Cumbria
Integrated Care Board

The Approach:

From a post about reviews on LinkedIn, a conversation began about which Liaison Financial reviews may be of benefit across the system to help find savings to support regional financial goals. A proposal to save £5.4million across six trusts in a three-year period was put to the Trust, covering VAT, Accounts Payable (AP), and Non-Pay Analysis (NPASS).

Delivered Outcomes:

- At the close of the three-year period, the reviews delivered an overall **£6.5m in savings**.
- As a result of this collaborative approach, **a further proposal to save £9m** for the ICS has been developed.
- Our partnership will be expanding into **further financial review areas**.

“ ”

Having been working alongside Liaison Financial for a number of years, we were confident that the team could deliver significant savings for the system, and were delighted that targets were exceeded.

We look forward to continuing to work in partnership with Liaison to achieve goals going forward.

Jonathan Wood, Managing Director of the Provider Collaborative