

# 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.

Three Year Saving  
Opportunity

**£198m**



 **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, complexity and legislative change, with

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

Delivering targeted VAT re-reviews generating an average **£376,000 recovery per organisation.**

Strengthening assurance across high-volume, high-risk transactions to prevent future leakage.

## Embed sustainable efficiency

Converting technical recovery into ongoing saving streams, including

**£117m delivered through continuous VAT recovery flows.**

Improving confidence in efficiency forecasting and delivery across the year.

Reducing variance to financial plans by embedding savings into core operating models.

## Support financial recovery together

CPD accredited training aligned to national finance requirements.

## Supporting VAT, non-pay, and efficiency delivery.

Reducing risk and variation across financial activity.

## 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 teams also 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.

## VATplus Re-review

Our VATplus service provides 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.

## 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.

## AP Reviews

Our AP audit offers 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.

## CHC Invoice Validation Reviews

Our bespoke invoice validation reviews focus on interrogating Continuing Healthcare (CHC) 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.

## Telecoms Reviews

A review of current telecoms spend across infrastructure covering; mobiles, sim cards, desk phones, conferencing, managed services, etc, to identify overlapping technology, new data bundles and frameworks available, and advice on new technologies to the market.

## Private Patients

A retrospective review of private patient cases to identify missed income and areas of missed billing opportunities to insurance companies. Our experts will then manage the recovery of monies owed and the negotiation of new contracts with insurance companies.

# Our Financial Services

## Non-Pay Analysis & Savings Service (NPASS)

A comprehensive analysis and benchmarking 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 validate opportunities for supplier rationalisation and volume purchasing, and deliver savings opportunities based on true current costs.

## Medicine Management

Our Medicines Management service identifies cost-saving opportunities outlined by NHS England, focusing on reducing drug costs through alternative, lower-priced options and minimising the prescribing of over-the-counter medications. Additionally, we recover rebates from pharmaceutical companies when contractual demands are unmet and higher prices have been paid.

## Activity Reviews

Our activity reviews identify and validate chargeable additional activities, allowing trusts to claim appropriate funding and improve financial performance.

## Water and Effluents Service

Liaison have partnered with Arthian, with 25 years experience across NHS, Public and Private Sector organisations, to review water and effluents infrastructure, meterage and invoicing against estate usage.

Using qualified engineers with technical expertise in water and waste, we carry out on-site reviews of drainage and meters, then analyse charges against usage to identify overcharging, allowances and rebates, and recommend changes or leakage repairs to reduce long-term costs.

If viable, we work with the Trust Estates Team to implement these recommendations

## Shadow IT & Spend Assessment Review

Liaison are working in partnership with Userlane on a new savings review in IT. The shadow IT assessment is a focused, data-driven engagement that enables NHS organisations to uncover hidden software usage, reduce waste, and regain control of their SaaS and web-based application estate.

# National Three-Year Saving Opportunity

## Sustainable Financial Recovery



- Duplicates
- Statements
- Non-pay analysis & savings service
- Staff benefits
- VATplus re-reviews
- CHC financial reviews
- ICB duplicates
- ICB statements



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
<b>Total</b>	<b>17,836K</b>	<b>34,636K</b>	<b>37,515K</b>	<b>31,044K</b>	<b>31,836K</b>	<b>25,963K</b>	<b>18,671K</b>	<b>197,502K</b>	

# Our Current Clients

 Southern Health and Social Care Trust

 East of England Ambulance Service NHS Trust

 East Kent Hospitals University NHS Foundation Trust

 University Hospitals Bristol and Weston NHS Foundation Trust

 NHS England  
 Airedale NHS Foundation Trust

 Avon and Wiltshire Mental Health Partnership NHS Trust

 Barnet, Enfield and Haringey Mental Health NHS Trust

 Central London Community Healthcare NHS Trust

 Derbyshire Healthcare NHS Foundation Trust

 Torbay and South Devon NHS Foundation Trust

 Gloucestershire Hospitals NHS Foundation Trust

 Walsall Healthcare NHS Trust

 Herefordshire and Worcestershire Health and Care NHS Trust

 University Hospitals Plymouth NHS Trust

 Alder Hey Children's NHS Foundation Trust

 Barking, Havering and Redbridge University Hospitals NHS Trust

 Black Country Healthcare NHS Foundation Trust

 Chelsea and Westminster Hospital NHS Foundation Trust

 Devon Partnership NHS Trust

 East Lancashire Hospitals NHS Trust

 George Eliot Hospital NHS Trust

 Herefordshire and Worcestershire Health and Care NHS Trust

 South Tees Hospitals NHS Foundation Trust

 Tees, Esk and Wear Valleys NHS Foundation Trust

 Birmingham and Solihull Mental Health NHS Foundation Trust

 Buckinghamshire Health NHS Trust

 Cornwall Partnership NHS Trust

 Dorset County Hospital NHS Foundation Trust

 East Sussex Healthcare NHS Trust

 Great Western Hospitals NHS Foundation Trust

 GIG Cymru NHS Wales

 Barnsley Hospital NHS Foundation Trust

 Berkshire Healthcare NHS Foundation Trust

 Blackpool Teaching Hospitals NHS Foundation Trust

 Cambridgeshire and Peterborough NHS Foundation Trust

 Cheshire and Wirral Partnership NHS Foundation Trust

 Coventry and Warwickshire Partnership NHS Trust

 Cumbria, Northumberland, Tyne and Wear NHS Foundation Trust

 County Durham and Darlington NHS Foundation Trust

 Coventry & Rugby GP Alliance

 Cambridgeshire Community Services NHS Trust

 Shetland NHS Foundation Trust

 Bradford Teaching Hospitals NHS Foundation Trust

 Bradford District Care NHS Foundation Trust

 Central and North West London NHS Foundation Trust

 Coventry and Warwickshire Partnership NHS Trust

 Doncaster and Bassetlaw Teaching Hospitals NHS Foundation Trust

 Dorset HealthCare University NHS Foundation Trust

 GIG Cymru NHS Wales

 University College London Hospital NHS Foundation Trust

 Dartford and Gravesham NHS Trust

 East Cheshire NHS Trust

 East London NHS Foundation Trust

 East of England Ambulance Service NHS Trust

 East of England Ambulance Service NHS Trust

 East of England Ambulance Service NHS Trust

 East of England Ambulance Service NHS Trust

 East of England Ambulance Service NHS Trust

 Gloucestershire Health and Care NHS Foundation Trust

 Homerton University Hospital NHS Foundation Trust

 Hull University Teaching Hospitals NHS Trust

 Imperial College Healthcare NHS Trust

 Lancashire & South Cumbria NHS Foundation Trust

 The Newcastle upon Tyne Hospitals NHS Foundation Trust

 Bristol, North Somerset and South Gloucestershire Integrated Care Board

 Cheshire and Merseyside NHS Foundation Trust

 Coventry and Warwickshire NHS Foundation Trust

 Dorset NHS Foundation Trust

 Highland NHS Foundation Trust

 Leicestershire and Rutland NHS Foundation Trust

 North Central London Integrated Care Board

 North East & North Cumbria NHS Foundation Trust

 North of England Commissioning Support Unit

 North of England Commissioning Support Unit

 North of England Commissioning Support Unit

 North of England Commissioning Support Unit

 Norfolk and Waveney Integrated Care Board

 Staffordshire and Stoke-on-Trent Integrated Care Board

 Surrey Heartlands NHS Foundation Trust

 North Staffordshire Combined Healthcare NHS Trust

 North Staffordshire Combined Healthcare NHS Trust

 North Staffordshire Combined Healthcare NHS Trust

 North Staffordshire Combined Healthcare NHS Trust

 North Staffordshire Combined Healthcare NHS Trust

 North Staffordshire Combined Healthcare NHS Trust

 Tayside NHS Foundation Trust

 North East London NHS Foundation Trust

 Queen Victoria Hospital NHS Foundation Trust

 Royal Berkshire NHS Foundation Trust

 North East London NHS Foundation Trust

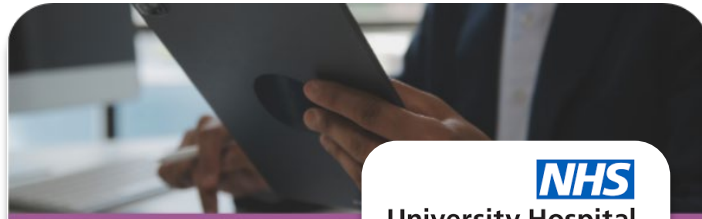
 North East London NHS Foundation Trust

 North East London NHS Foundation Trust

 North East London NHS Foundation Trust

 North East London NHS Foundation Trust

# A Proven NHS Delivery Partner...



## 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.



## 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 the last 12 months.
- ✓ Each year, our VAT services recover approximately **£190m** for the NHS.
- ✓ **There's no risk** – our solutions use shared benefits model.



## 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 re-reviews.



£78.1m of savings delivered via the trusts Cost Improvement Programme in FY 24/25.



£1.6m total VAT savings in the region since 2021 for Cheshire and Merseyside ICS.



£2.3m savings identified and delivered for the Trust in relation to prior years. £3.9m in total savings to date.



Retrospective Invoice Review to identify on average a **20% uplift** on private patient revenue.



**NHS**  
University Hospital  
Southampton  
NHS Foundation Trust



**NHS**  
Staffordshire and  
Stoke-on-Trent  
Integrated Care Board

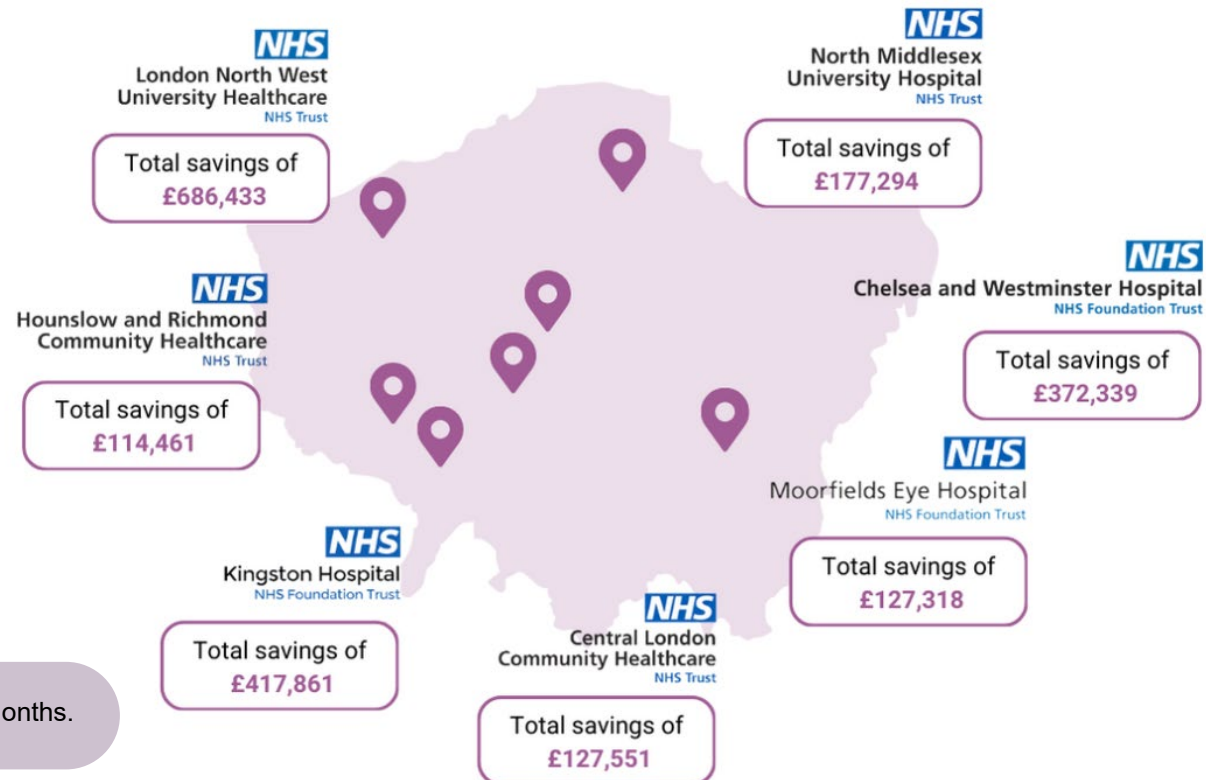


# VATplus savings for London Trusts. Delivered.



## 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.



**£2,023,257m** total savings in the region in the last 12 months.

# CIP Savings and Efficiencies. Delivered.

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



## 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**



## 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



NHS bodies are expected to complete Partial Exemption (PEX) and Business Activities (BA) adjustments as a requirement from HMRC. Working with their previous advisors, this exercise was only being completed by a large London Acute Trust on a simplified and estimated basis with no 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, Liaison Financial developed an understanding of the **Trust's past and current activities**.
- **A financially beneficial and tailored methodology** for the way in which the Trust conduct their BA and PEX reviews for which we gained **HMRC's approval**, ensured **compliance with current legislation**.
- **Historic savings delivered** in relation to overpaid PEX and previously missed BA, ensuring that **ongoing savings could be achieved** through use of the approved method going forward in future years.

## Delivered Outcomes

- ✓ **£2.3m** savings identified and delivered for the Trust in relation to prior years.
- ✓ Additional savings of **£1.6m** over the period of Liaison being incumbent advisors to the Trust.
- ✓ **£3.9m** in total savings to date
- ✓ **HMRC approved** methodology to ensure compliance, with savings continuing to be achieved

