Ref: UHB 17-350

NHS Foundation Trust

Freedom of Information Request

Date 27 June 2017



Thank you for your request for information under the Freedom of Information Act 2000. The Trusts response is as follows:

I am researching the use of Special Purpose Vehicles (SPVs) within the NHS, for this please provide a response to the below questions under the FOI act.

1. Does the trust have a Special Purpose Vehicle (SPV)? No

If so, please provide the following details for all SPVs held by the trust

- a. Registered name
- b. Date incorporated
- c. What was the agreed function/purpose of the SPV?
- d. Who owns shared capital? (Please list all entities and the % of capital held by each)
- e. How much VAT was recovered during 2015/16 from the use of the SPV?
- f. What was the SPVs Income Surplus for 2015/16?
- g. Has the SPV been disclosed to HMRC?
- 2. Is the trust considering the establishment of an SPV? Yes

If so, please provide the following details for all planned SPVs

- a. What are the proposed functions/purpose of the SPV?
 As part of our ongoing discussions to be part of a City District Heating scheme an SPV is being considered to mitigate the legal risk relating to contractual arrangement and the commercial delivery model identified by the council.
- b. How much VAT is expected to be recovered from the use of an SPV?

 At this stage the detail of VAT recovery is unclear and is confidential as this forms part of the commercial discussions with partner organisations.

This concludes our response. We trust that you find this helpful, but please do not hesitate to contact us directly if we can be of any further assistance.

If, after that, you are dissatisfied with the handling of your request, you have the right to ask for an internal review. Internal review requests should be submitted within two months of the date of receipt of the response to your original letter and should be addressed to:

Trust Secretary
University Hospitals Bristol NHS Foundation Trust
Trust Headquarters
Marlborough Street
Bristol
BS1 3NU

Please remember to quote the reference number above in any future communications.

If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The Information Commissioner can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF

To view the Freedom of Information Act in full please click here.

Yours sincerely,

